

SHIRE OF NUNGARIN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	25

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 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	767,073	718,628	722,322
Grants, subsidies and contributions		882,105	1,214,251	269,156
Fees and charges	14	122,342	121,305	113,082
Interest revenue	9(a)	107,678	154,442	101,378
Other revenue		26,031	60,977	89,660
		1,905,229	2,269,603	1,295,598
Expenses				
Employee costs		(1,308,436)	(967,063)	(1,198,766)
Materials and contracts		(732,875)	(522,803)	(799,003)
Utility charges		(152,670)	(154,268)	(167,045)
Depreciation	6	(1,249,016)	(1,335,950)	(1,186,822)
Finance costs	9(c)	(42,439)	(49,603)	(50,716)
Insurance		(158,768)	(152,283)	(142,311)
Other expenditure		(109,499)	(76,162)	(145,930)
		(3,753,703)	(3,258,132)	(3,690,593)
		(1,848,474)	(988,529)	(2,394,995)
Capital grants, subsidies and contributions		2,646,800	1,933,365	2,817,144
Profit on asset disposals	5	0	5,061	0
		2,646,800	1,938,426	2,817,144
Net result for the period		798,326	949,897	422,149
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		798,326	949,897	422,149

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 2026

	Note	2025/26	2024/25	2024/25
		Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		787,073	706,792	742,322
Grants, subsidies and contributions		945,813	1,196,348	269,156
Fees and charges		122,342	121,305	113,082
Interest revenue		107,678	154,442	101,378
Goods and services tax received		78,613	44,777	65,000
Other revenue		26,031	60,977	89,660
		2,067,550	2,284,641	1,380,598
Payments				
Employee costs		(1,308,436)	(971,015)	(1,198,766)
Materials and contracts		(732,875)	(613,959)	(799,003)
Utility charges		(152,670)	(154,268)	(167,045)
Finance costs		(42,439)	(49,591)	(50,716)
Insurance paid		(158,768)	(152,283)	(142,311)
Goods and services tax paid		0	(85,000)	(65,000)
Other expenditure		(109,499)	(76,162)	(145,930)
		(2,504,687)	(2,102,278)	(2,568,771)
Net cash provided by (used in) operating activities	4	(437,137)	182,363	(1,188,173)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(575,685)	(678,854)	(854,981)
Payments for construction of infrastructure	5(b)	(2,725,164)	(2,256,994)	(3,043,712)
Capital grants, subsidies and contributions		2,499,746	1,931,617	2,817,144
Proceeds from sale of property, plant and equipment	5(a)	82,900	39,400	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	1,775	0
Net cash (used in) investing activities		(718,203)	(963,056)	(1,081,549)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(209,938)	(205,421)	(205,424)
Net cash (used in) financing activities		(209,938)	(205,421)	(205,424)
Net (decrease) in cash held		(1,365,278)	(986,114)	(2,475,146)
Cash at beginning of year		2,617,018	3,603,132	3,603,132
Cash and cash equivalents at the end of the year	4	1,251,740	2,617,018	1,127,986

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 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
OPERATING ACTIVITIES		\$	\$	\$
Revenue from operating activities				
General rates	2(a)(i)	727,777	679,116	683,233
Rates excluding general rates	2(a)	39,296	39,512	39,089
Grants, subsidies and contributions		882,105	1,214,251	269,156
Fees and charges	14	122,342	121,305	113,082
Interest revenue	9(a)	107,678	154,442	101,378
Other revenue		26,031	60,977	89,660
Profit on asset disposals	5	0	5,061	0
		1,905,229	2,274,664	1,295,598
Expenditure from operating activities				
Employee costs		(1,308,436)	(967,063)	(1,198,766)
Materials and contracts		(732,875)	(522,803)	(799,003)
Utility charges		(152,670)	(154,268)	(167,045)
Depreciation	6	(1,249,016)	(1,335,950)	(1,186,822)
Finance costs	9(c)	(42,439)	(49,603)	(50,716)
Insurance		(158,768)	(152,283)	(142,311)
Other expenditure		(109,499)	(76,162)	(145,930)
		(3,753,703)	(3,258,132)	(3,690,593)
Non cash amounts excluded from operating activities	3(c)	1,249,016	1,335,249	1,186,822
Amount attributable to operating activities		(599,458)	351,781	(1,208,173)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,646,800	1,933,365	2,817,144
Proceeds from disposal of property, plant and equipment	5(a)	82,900	39,400	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	1,775	0
		2,729,700	1,974,540	2,817,144
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(575,685)	(678,854)	(854,981)
Payments for construction of infrastructure	5(b)	(2,725,164)	(2,256,994)	(3,043,712)
		(3,300,849)	(2,935,848)	(3,898,693)
Amount attributable to investing activities		(571,149)	(961,308)	(1,081,549)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	70,000	0	70,000
		70,000	0	70,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(209,938)	(205,421)	(205,424)
Transfers to reserve accounts	8(a)	(196,578)	(223,532)	(180,400)
		(406,516)	(428,953)	(385,824)
Amount attributable to financing activities		(336,516)	(428,953)	(315,824)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus at the start of the financial year	3	1,507,123	2,545,603	2,605,546
Amount attributable to operating activities		(599,458)	351,781	(1,208,173)
Amount attributable to investing activities		(571,149)	(961,308)	(1,081,549)
Amount attributable to financing activities		(336,516)	(428,953)	(315,824)
Surplus/(deficit) remaining after the imposition of general rates	3	0	1,507,123	0

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

**SHIRE OF NUNGARIN
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	10
Note 4	Reconciliation of cash	12
Note 5	Property, Plant and Equipment	13
Note 6	Depreciation	14
Note 7	Borrowings	15
Note 8	Reserve Accounts	17
Note 9	Other Information	18
Note 10	Council Members Remuneration	19
Note 11	Trust Funds	20
Note 12	Revenue and Expenditure	21
Note 13	Program Information	23
Note 14	Fees and Charges	24

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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.

2024/25 actual balances

Balances shown in this budget as 2024/25 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*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
- *Supplier Finance Arrangements: Tier 2 Disclosures*

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

AASB 2022-10 Amendments to Australian Accounting Standards

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 2025-26 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 2024-4b Amendments to Australian Accounting Standards*
- *Effective Date of Amendments to AASB 10 and AASB 128 [defered 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*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
- *(Appendix D) [for for-profit entities]*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
- *(Appendix D) [for not-for-profit and superannuation entities]*
- *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*

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
(i) General rates									
GRV Townsites	Gross rental value	0.116665	48	411,424	47,999	0	47,999	45,720	45,809
UV Rural	Unimproved value	0.011704	108	58,080,980	679,778	0	679,778	633,396	637,424
Total general rates			156	58,492,404	727,777	0	727,777	679,116	683,233
(ii) Minimum payment									
GRV Townsites	Gross rental value	560.00	24	28,546	13,440	0	13,440	12,552	12,552
UV Rural	Unimproved value	560.00	31	463,885	17,360	0	17,360	18,828	18,828
Total minimum payments			55	492,431	30,800	0	30,800	31,380	31,380
Total general rates and minimum payments			211	58,984,835	758,577	0	758,577	710,496	714,613
(iii) Ex-gratia rates									
CBH	72,940 tonne capacity		1	72,940	8,496	0	8,496	8,249	7,709
Write-off of rates						0	(117)	0	0
Total rates					767,073	0	767,073	718,628	722,322
Instalment plan charges						510	425	290	
Instalment plan interest						700	798	700	
Unpaid rates and service charge interest earned						5,400	6,441	4,000	
						6,610	7,664	4,990	

The Shire did not raise specified area rates for the year ended 30th June 2026.

*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 2025/26 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.

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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)

5/09/2025 Paid within 35 days from date of issue

Option 2 (Two Instalments)

5/09/2025 Paid within 35 days from date of issue

9/01/2026 Payment due 126 days from first instalment

Option 3 (Four Instalments)

5/09/2025 Paid within 35 days from date of issue

7/11/2025 Payment due 63 days from first instalment

9/01/2026 Payment due 63 days from second instalment

13/03/2026 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	5/09/2025	0	0.0%	11.0%
Option two				
First instalment	5/09/2025	0	0.0%	11.0%
Second instalment	9/01/2026	5	5.5%	11.0%
Option three				
First instalment	5/09/2025	0	0.0%	11.0%
Second instalment	7/11/2025	5	5.5%	11.0%
Third instalment	9/01/2026	5	5.5%	11.0%
Fourth instalment	13/03/2026	5	5.5%	11.0%

**SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents

Receivables

Contract assets

Inventories

Other assets

Less: current liabilities

Trade and other payables

Capital grant/contribution liability

Long term borrowings

Employee provisions

Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

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: Depreciation

Movement in current employee provisions associated with restricted cash

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

- Pensioner deferred rates

- Employee provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
4	\$ 1,251,740	\$ 2,617,018	\$ 1,127,986
	34,485	133,098	102,456
	0	63,708	0
	13,944	13,944	11,763
	56,695	56,695	6,988
	1,356,864	2,884,463	1,249,193
7	(147,661)	(147,661)	(167,817)
	0	(147,054)	(110,442)
	(220,607)	(209,938)	0
	(82,077)	(82,077)	(89,641)
	(10,456)	(10,456)	0
	(460,801)	(597,186)	(367,900)
	896,063	2,287,277	881,293
3(b)	(896,063)	(780,154)	(881,293)
	0	1,507,123	0

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
5	\$ 0	\$ (5,061)	0
6	1,249,016	1,335,950	1,186,822
	0	4,334	0
	0	(671)	0
	0	697	0
	1,249,016	1,335,249	1,186,822

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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.

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.

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 1,251,740	\$ 2,617,018	\$ 1,127,986
Total cash and cash equivalents		1,251,740	2,617,018	1,127,986
Held as				
- Unrestricted cash and cash equivalents		1,333	1,262,918	6,068
- Restricted cash and cash equivalents		1,250,407	1,354,100	1,121,918
	3(a)	1,251,740	2,617,018	1,127,986
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		1,250,407	1,354,100	1,121,918
		1,250,407	1,354,100	1,121,918
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	1,232,097	1,105,519	992,387
Unspent borrowings	7(c)	0	83,217	0
Unspent capital grants, subsidies and contribution liabilities		0	147,054	110,442
Bonds and Deposits Held		18,310	18,310	19,089
		1,250,407	1,354,100	1,121,918
Reconciliation of net cash provided by operating activities to net result				
Net result		798,326	949,897	422,149
Depreciation	6	1,249,016	1,335,950	1,186,822
(Profit)/loss on sale of asset	5	0	(5,061)	0
(Increase)/decrease in receivables		98,613	(6,254)	20,000
(Increase)/decrease in contract assets		63,708	(63,708)	0
(Increase)/decrease in inventories		0	(7,948)	0
(Increase)/decrease in other assets		0	(51,697)	0
Increase/(decrease) in payables		0	(35,780)	0
Increase/(decrease) in unspent capital grants		(147,054)	(5,008)	0
Increase/(decrease) in other provision		0	3,260	0
Increase/(decrease) in employee provisions		0	329	0
Capital grants, subsidies and contributions		(2,499,746)	(1,931,617)	(2,817,144)
Net cash from operating activities		(437,137)	182,363	(1,188,173)

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 NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget			2024/25 Actual					
	Additions	Disposals -		Disposals -	Disposals -		Disposals -		
		Net Book	Value		Sale	Proceeds			
(a) Property, Plant and Equipment									
Buildings - non-specialised	\$ 53,000		0		0		\$ 25,562	\$ 25,000	
Buildings - specialised	191,685		0		0		141,206	229,595	
Furniture and equipment	10,000		0		0		0	0	
Plant and equipment	321,000		(82,900)		82,900		512,086	600,386	
Total	575,685		(82,900)		82,900		678,854	854,981	
(b) Infrastructure									
Infrastructure - roads	2,638,279		0		0		2,171,039	2,907,479	
Infrastructure - footpaths	81,885		0		0		30,500	70,000	
Infrastructure - waste facilities	0		0		0		55,455	63,233	
Other infrastructure other	5,000		0		0		0	3,000	
Total	2,725,164		0		0		2,256,994	3,043,712	
Total	3,300,849		(82,900)		82,900		2,935,848	5,061	
								3,898,693	

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.

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Class			
Buildings - non-specialised	83,872	89,710	80,172
Buildings - specialised	201,280	215,289	214,959
Furniture and equipment	5,003	5,351	6,235
Plant and equipment	197,085	210,802	177,580
Infrastructure - roads	656,186	701,858	599,313
Infrastructure - footpaths	8,205	8,776	4,997
Infrastructure - drainage	1,052	1,125	1,128
Infrastructure - parks and ovals	44,337	47,423	47,560
Infrastructure - waste facilities	311	333	334
Other infrastructure dams	7,567	8,094	8,117
Other infrastructure other	44,118	47,189	46,427
	1,249,016	1,335,950	1,186,822
By Program			
Governance	50,380	50,302	51,260
Law, order, public safety	68,665	68,542	68,665
Health	3,090	3,085	1,165
Housing	66,285	66,177	67,540
Community amenities	25,135	25,095	16,881
Recreation and culture	219,880	221,364	219,880
Transport	705,210	781,811	680,571
Economic services	6,020	6,678	6,015
Other property and services	104,351	112,896	74,845
	1,249,016	1,335,950	1,186,822

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
Sealed roads and streets	
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 & ovals	5 to 75 years
Infrastructure - dams	5 to 75 years
Infrastructure - refuse	5 to 75 years
Infrastructure - other	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.

SHIRE OF NUNGARIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

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 2025	2025/26		2025/26		2025/26		Actual Principal 1 July 2024	2024/25		2024/25		2024/25		2024/25	
					Budget New Loans	Budget Principal Repayments	Budget Principal 30 June 2026	Budget Interest Repayments	Budget Principal 30 June 2025	Actual New Loans		Actual Principal Repayments	Actual Principal 30 June 2025	Actual Interest Repayments	Budget Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Budget Principal 30 June 2025	Budget Interest Repayments
Staff Housing Lot 191	63	WATC	6.39%	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,624	0	(\$5,624)	\$ 0	\$ (32)	\$ 5,624	0	(\$5,624)	\$ 0	\$ (180)
Community Recreation	65	WATC	7.32%	79,186	\$ 0	(\$24,505)	\$ 54,681	(\$5,134)	\$ 101,976	0	(\$22,790)	\$ 79,186	(\$6,812)	\$ 101,976	0	(\$22,791)	\$ 79,185	(\$6,848)	
Shire Depot	68	WATC	3.82%	185,301	\$ 0	(\$14,649)	\$ 170,652	(\$8,980)	\$ 199,405	0	(\$14,104)	\$ 185,301	(\$7,275)	\$ 199,405	0	(\$14,105)	\$ 185,300	(\$7,484)	
Plant Purchases	70	WATC	4.78%	634,763	\$ 0	(\$170,784)	\$ 463,979	(\$28,325)	\$ 797,666	0	(\$162,903)	\$ 634,763	(\$35,484)	\$ 797,667	0	(\$162,904)	\$ 634,763	(\$36,204)	
				899,250	\$ 0	(\$209,938)	\$ 689,312	(\$42,439)	\$ 1,104,671	0	(\$205,421)	\$ 899,250	(\$49,603)	\$ 1,104,672	0	(\$205,424)	\$ 899,248	(\$50,716)	

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

The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2025/26 Budget	New loans unspent at 30 June 2026	Amount as at 30 June 2026
Loan 70	Plant Purchases	28/11/2023	\$ 83,217	\$ (83,217)	\$ 0	\$ 0

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	7,500	7,500	7,500
Credit card balance at balance date	0	0	0
Total amount of credit unused	7,500	7,500	7,500
 Loan facilities			
Loan facilities in use at balance date	689,312	899,250	899,248

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 NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26				2024/25				2024/25			
	Budget		Actual		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	115,427	4,600	0	120,027	111,093	4,334	0	115,427	111,093	4,600	0	115,693
(b) Plant reserve	439,145	163,000	0	602,145	316,845	122,300	0	439,145	316,845	107,519	0	424,364
(c) Office building reserve	47,633	1,900	0	49,533	45,844	1,789	0	47,633	45,845	1,900	0	47,745
(d) Swimming pool reserve	61,188	2,488	0	63,676	58,891	2,297	0	61,188	58,890	2,488	0	61,378
(e) Land development reserve	2,316	90	0	2,406	2,229	87	0	2,316	2,229	90	0	2,319
(f) Building reserve	307,241	12,400	(70,000)	249,641	295,705	11,536	0	307,241	295,705	16,703	(70,000)	242,408
(g) Computer equipment/software reserve	127,029	1,900	0	128,929	46,048	80,981	0	127,029	0	0	0	0
(h) Refuse site rehabilitation reserve	5,540	200	0	5,740	5,332	208	0	5,540	46,048	46,900	0	92,948
(i) Co-contributions Reserve	0	10,000	0	10,000	0	0	0	0	5,332	200	0	5,532
	1,105,519	196,578	(70,000)	1,232,097	881,987	223,532	0	1,105,519	881,987	180,400	(70,000)	992,387

(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 legislation		
(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

**SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

9. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments	101,578	147,203	96,678
Other interest revenue	6,100	7,239	4,700
	107,678	154,442	101,378
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	41,280	40,680	35,600
Other services	3,000	3,000	0
	44,280	43,680	35,600
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	42,439	49,603	50,716
	42,439	49,603	50,716
(d) Write offs			
General rate	0	117	0
	0	117	0
(e) Low Value lease expenses			
Office equipment	1,600	1,776	1,550
	1,600	1,776	1,550

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	16,000	12,000	12,000
Meeting attendance fees	6,000	5,880	4,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	800	645	1,206
	23,800	19,525	18,206
Deputy President's			
Deputy President's allowance	4,000	3,000	3,000
Meeting attendance fees	4,000	3,420	4,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	460	426	480
	9,460	7,846	8,480
Council member 1			
Meeting attendance fees	4,000	4,309	4,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	2,500	2,325	1,323
	7,500	7,634	6,323
Council member 2			
Meeting attendance fees	4,000	3,630	4,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	470	453	791
	5,470	5,083	5,791
Council member 3			
Meeting attendance fees	4,000	3,020	4,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	580	549	565
	5,580	4,569	5,565
Council member 4			
Meeting attendance fees	4,000	3,120	4,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	740	735	756
	5,740	4,855	5,756
Council member 5			
Meeting attendance fees	4,000	3,510	4,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	250	20	279
	5,250	4,530	5,279
Total Council Member Remuneration			
President's allowance	16,000	12,000	12,000
Deputy President's allowance	4,000	3,000	3,000
Meeting attendance fees	30,000	26,889	28,000
Annual allowance for ICT expenses	7,000	7,000	7,000
Travel and accommodation expenses	5,800	5,153	5,400
	62,800	54,042	55,400

SHIRE OF NUNGRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	Estimated	Estimated	Estimated
	30 June 2025	amounts received	amounts paid	balance
	\$	\$	\$	\$
Nomination & other deposits	245	3	0	248
	245	3	0	248

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

**SHIRE OF NUNGRIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
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
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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	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	Cemetery services, library fees, property hire, private works.	Single point in time	Full payment prior to issue	None	Output method based on provision of service or completion of works, or on payment and issue of the licence, registration or approval
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, noise control and waste disposal compliance

Education and welfare

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

Provision of aged services.

Housing

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

Community amenities

To provide services required by the community

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

Recreation and culture

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

Maintenance of public halls, civic 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

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

To help promote the shire and its economic wellbeing

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

Other property and services

To monitor and control 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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. FEES AND CHARGES

By Program:	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Governance	3,450	3,464	3,211
General purpose funding	1,510	1,775	740
Law, order, public safety	500	689	600
Housing	56,552	54,887	49,432
Community amenities	23,880	23,701	23,324
Recreation and culture	17,805	19,166	21,265
Economic services	16,845	15,893	12,670
Other property and services	1,800	1,730	1,840
	122,342	121,305	113,082

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



SHIRE OF NUNGARIN

SCHEDULE OF FEES & CHARGES

2025-2026

Details		2025-2026 Fee/Charge	GST	Act or Regulation
		GENERAL PURPOSE FUNDING (Where applicable GST is included)		
Rates Revenue		Proposed		
<i>Penalty Interest Rates</i>				
	Arrears	11%	N	LG Act 1995 Section 6.16
<i>Rate Instalments</i>				
	Two Instalments	\$5.00	N	LG Act 1995 Section 6.16
	Four Instalments	\$15.00	N	LG Act 1995 Section 6.16
	Instalment Interest	5.50%	N	LG Act 1995 Section 6.16
	Special Arrangement Fee (Per Payment Plan)	\$15.00	N	LG Act 1995 Section 6.16
<i>Rates Services</i>				
	Copy of Rates Notice	\$2.00	Y	LG Act 1995 Section 6.16
	Orders and Requisitions (each)	\$75.00	Y	LG Act 1995 Section 6.16
	Electronic Advice of Sales (EAS) (each)	\$75.00	Y	LG Act 1995 Section 6.16
<i>Debt Collection</i>				
	Debt Collection Fees	At Cost	N	
GOVERNANCE (Where applicable GST is included)				
Governance Charges - Other				
<i>Other Fees</i>				
	Photocopying A4 (double sided x2 of fee)	\$1.00	Y	LG Act 1995 Section 6.16
	Photocopying A3 (double sided x2 of fee)	\$2.00	Y	LG Act 1995 Section 6.16
	Electronic copy of Rate Book	\$13.00	Y	
	Hard copy of Rate Book	\$43.00	Y	
	Electoral Roll A4	\$22.00	Y	LG Act 1995 Section 6.16
	Rate Information Search (per hour)	\$62.00	N	LG Act 1995 Section 6.16
	Replying to a Property Settlement Questionnaire	\$82.00	N	Planning & Development Regs 2009
<i>Freedom of Information</i>				
	Application Fee	As per legislation	N	WA FOI Act 1992
	Access Time by Staff (Per Hour)	As per legislation	N	WA FOI Act 1992
	Photocopying Charge Per Hour	As per legislation	Y	WA FOI Act 1992
	Photocopying (Per Copy)	\$1.00	Y	WA FOI Act 1992
	Delivery/Postage	At Cost	Y	WA FOI Act 1992
	Advanced Deposits	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.			
<i>History Book - A Piece of String</i>				
	Counter Sales to Public (Res 6673)	\$50.00	Y	LG Act 1995 Section 6.16
	Sales to Non-For-Profits (Res 6673)	\$40.00	Y	LG Act 1995 Section 6.16
<i>Postage</i>				
	Within Australia	At cost	Y	LG Act 1995 Section 6.16
	Other Postage / Freight	At cost	Y	LG Act 1995 Section 6.16
<i>Special Series Number Plates (Pair)</i>				
	Shire of Nungarin - Administration Fee	\$47.00		
	Department of Transport	As per fees set by Dept of Transport		
LAW ORDER & PUBLIC SAFETY (Where applicable GST is included)				
Rural Street Number Signs				
<i>Rural Street Number Signs with Star Picket</i>		\$61.00		S6.16 LG Act 1995
Animal Control				
<i>Dogs</i>				
	Dog Tags (Transfer)	No Charge	N	S6.16 LG Act 1995
	Dog Tags (Replacement)	\$3.00	Y	S6.16 LG Act 1995
<i>Registration</i>	1 year - Sterilised	\$20.00	N	Dog Act 1976
	1 year - Unsterilised	\$50.00	N	Dog Act 1976
	3 years - Sterilised	\$42.50	N	Dog Act 1976
	3 years - Unsterilised	\$120.00	N	Dog Act 1976
	Lifetime - Sterilised	\$100.00	N	Dog Act 1976
	Lifetime - Unsterilised	\$250.00		Dog Act 1976
<i>Sterilised Working Dog</i>	1 year	\$5.00	N	Dog Act 1976
	3 years	\$10.63	N	Dog Act 1976
	Lifetime	\$25.00	N	Dog Act 1976
<i>Unsterilised Working Dog</i>	1 year	\$12.50	N	Dog Act 1976
	3 years	\$30.00	N	Dog Act 1976
	Lifetime	\$62.50		Dog Act 1976
	Unsterilised Working Dog			
<i>Registration Pensioner</i>	1 year - Sterilised	\$10.00	N	Dog Act 1976
	1 year - Unsterilised	\$25.00	N	Dog Act 1976
	3 years - Sterilised	\$21.25	N	Dog Act 1976
	3 years - Unsterilised	\$60.00	N	Dog Act 1976
	Lifetime - Sterilised	\$50.00	N	Dog Act 1976
	Lifetime - Unsterilised	\$125.00	N	Dog Act 1976

Details		2025-2026 Fee/Charge	GST	Act or Regulation
LAW ORDER & PUBLIC SAFETY (Where applicable GST is included)				
Cats	Proof of sterilisation is required before registration Cat Tags (Transfer)	No Charge \$100.00	N N	S6.16 LG Act 1995 Schedule 3, Cat Regulations 2012
Registration	Cat Breeders Annual Fee - Per Cat (male or female) 1 year (Application after 31 May) 1 Year (Application before 31 May) 3 year	\$10.00 \$20.00 \$42.50	N N N	Cat Act 2011 Cat Act 2011 Cat Act 2011
Registration Pensioner	Lifetime 1 year (Application after 31 May) 1 Year (Application before 31 May) 3 year Lifetime	\$100.00 \$5.00 \$10.00 \$21.25 \$50.00	N N N N N	Cat Act 2011 Cat Act 2011 Cat Act 2011 Cat Act 2011 Cat Act 2011
Infringements	Infringements, Court Fines & Penalties	As per legislation		Cat Act 2011, Dog Act 1976
Vermin Trap Hire	Bond Weekly Hire Late Return (per day)	\$50.00 12.00 \$18.00	N Y Y	S6.16 LG Act 1995 S6.16 LG Act 1995 S6.16 LG Act 1995
Ranger Services	Lost or Not Returned	At Replacement Cost (Plus 25% Admin and Freight Cost)	Y	S6.16 LG Act 1995
	Dog / Cat Surrender Fee (on pick up) Dog / Cat Impound Fee (unregistered dog) Dog / Cat Impound Fee (registered dog) Dog/ Cat Release Fee Maintenance of a dog or cat in the pound - per day or part thereof Dogs / Cat will not be released unless microchipped and licenced Destruction of a dog or cat	\$56.00 \$169.00 \$83.00 \$57.00 At cost + 25% At cost + 25%	Y Y Y Y Y Y	LG Act 1995 Section 6.16 LG Act 1995 Section 6.16
BUILDING (Where applicable GST is included)				
Building Permits	https://www.commerce.wa.gov.au/building-and-energy/building-act-fees-0			
	Building Permit Fees will be charged in accordance with the appropriate fees state in the Building Regulations 2012	As per legislation	N	Building Regs 2012
Preliminary Plan Evaluation	If associated with an Un-certified permit	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	N	Building Regs 2012
Demolition Permit	DP1 - Class 1 or Class 10 or incidental structure (s16(1)) DP2 - Class 2 to Class 9 building (s16(1)) DP3 - Application to extend the time during which a demolition permit has effect (s32(3)(f))	As per legislation As per legislation As per legislation	N N N	Building Regs 2012 Building Regs 2012 Building Regs 2012
Building Levy	Building Services Levy Building Construction Industry Training Levy	As per legislation As per legislation	N N	Building Regs 2012 Building Regs 2012
Other Building Fees	Swimming Pool Inspection Fee - Annual Fee (\$58.45/4Yrs) Townsite Properties Only	\$14.61	N	Building Regs 2012
	Swimming Pool Re-inspection Fee (Swimming Pool Barriers & all Other)	At cost + 25%	Y	LG Act 1995 Section 6.16
Building Inspection Services	On-site inspection service	At cost +25%	Y	LG Act 1995 Section 6.16
Building Rubbish Disposal	First \$10,000 of construction value Each subsequent \$5,000 of construction value Minimum Fee for demolition of houses and major constructions	83..00 \$28.00 \$247.00	Y Y Y	LG Act 1995 Section 6.16 LG Act 1995 Section 6.16 LG Act 1995 Section 6.16
CARAVAN PARK AND CAMPING (Where applicable GST is included)				
Town Caravan Park	Unpowered Site Powered Site Book two (2) nights, stay the third night for free Weekly Rate Unpowered Site (7days) Weekly Rate Powered Site (7days)	\$22.00 \$30.00 \$130.00 \$180.00	Y Y Y Y	Caravan & Camping Grounds Act 1995 Caravan & Camping Grounds Act 1995 Caravan & Camping Grounds Act 1995 Caravan & Camping Grounds Act 1995
Mangowine Homestead	Unpowered Sites Powered Sites Weekly Rate Unpowered Site (7 days) Weekly Rate Powered Site (7days)	\$12.00 \$22.00 \$52.00 \$110.00	Y Y Y Y	Caravan & Camping Grounds Act 1995 Caravan & Camping Grounds Act 1995 Caravan & Camping Grounds Act 1995 Caravan & Camping Grounds Act 1995
Reserves	Talgomine Rock Danberrin Rock	\$10.00 \$10.00	Y Y	Caravan & Camping Grounds Act 1995 Caravan & Camping Grounds Act 1995

Details	2025-2026 Fee/Charge	GST	Act or Regulation
CEMETERY (Where applicable GST is included)			
<i>Burials</i>			
Interment Fees (Burial)(+25% if outside normal working hours)			
Ordinary Grave 2.1m Depth	\$772.00	Y	LG Act 1995 Section 6.16
Child Under 7 years 1.8m Depth	\$607.00	Y	LG Act 1995 Section 6.16
Re-opening a grave	\$1,102.00	Y	LG Act 1995 Section 6.16
<i>Niche Wall</i>			
Crematorium Ashes into Existing Grave	\$220.00	Y	LG Act 1995 Section 6.16
Crematorium Ashes into Niche Wall (Single)	\$124.00	Y	LG Act 1995 Section 6.16
Crematorium Ashes into Niche Wall (Double)	\$180.00	Y	LG Act 1995 Section 6.16
Plaque (if not provided)	At Cost + 25% Admin Fee	Y	LG Act 1995 Section 6.16
<i>Funeral Directors & Monumental Mason Fees</i>			
Permission to Erect a Monument	\$48.00	Y	LG Act 1995 Section 6.16
Permission to construct a vault	\$48.00	Y	LG Act 1995 Section 6.16
COMMUNITY AMENITIES (Where applicable GST is included)			
<i>General Waste Disposal</i>			
<i>Waste Disposal</i>			
Dumping of Concrete/Bitumen/Road Waste per cubic metre	\$15.00	Y	LG Act 1995 Section 6.16
Dumping of Commercial Building Waste - Single Axle Truck	\$120.00	Y	LG Act 1995 Section 6.16
Dumping of Commercial Building Waste - Bogie Axle Truck	\$173.00	Y	LG Act 1995 Section 6.16
Dumping of Commercial Building Waste - Semi Trailer	\$346.00	Y	LG Act 1995 Section 6.16
<i>Sanitation - Household Refuse</i>			
<i>Domestic Refuse Collection (per annum)</i>			
Waste Service Levy	\$398.00	N	LG Act 1995 Section 6.16
COMMUNITY BUS (Where applicable GST is included)			
<i>Community Bus</i>			
Charge per km (Residents and Community Groups includes first tank of fuel)	\$1.20	Y	LG Act 1995 Section 6.16
Charge per km (Non-resident and Commercial use)	\$2.40	Y	LG Act 1995 Section 6.16
Bond - Refundable when bus is returned undamaged and clean	\$200.00	N	
FACILITY - HIRE (Where applicable GST is included)			
<i>Memorial Hall and Town Hall - Commercial Hire i.e. ticket event. Alcohol only permitted for daily hire</i>			
Hire - Per 2 hour period	\$56.65	Y	LG Act 1995 Section 6.16
Daily Hire - without Alcohol	\$123.60	Y	LG Act 1995 Section 6.16
Daily Hire - with Alcohol (Prior approval required)	\$247.20	Y	LG Act 1995 Section 6.16
Bond (refundable if left clean and undamaged)		N	
Hire - without Alcohol	\$200.00	Y	LG Act 1995 Section 6.16
Hire - With Alcohol	\$430.00	Y	LG Act 1995 Section 6.16
Key	\$150.00	Y	LG Act 1995 Section 6.16
<i>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</i>			
Hire - Per 2 hour period	\$16.50	Y	LG Act 1995 Section 6.16
Daily Hire - without Alcohol	\$34.00	Y	LG Act 1995 Section 6.16
Daily Hire - with Alcohol	\$247.20	Y	LG Act 1995 Section 6.16
Bond (refundable if left clean and undamaged)		N	
Hire - without Alcohol	\$200.00	N	LG Act 1995 Section 6.16
Hire - With Alcohol	\$400.00	N	LG Act 1995 Section 6.16
Key	\$150.00	N	LG Act 1995 Section 6.16
<i>Recreation Centre Building - Main Building (incl. Kitchen but excl Bar) - Commercial hire i.e. ticket event. Alcohol only permitted for daily hire</i>			
Hire - per 2 hour period	\$56.65	Y	LG Act 1995 Section 6.16
Daily Hire - without Alcohol	\$203.95	Y	LG Act 1995 Section 6.16
Daily Hire - with Alcohol	\$335.80	Y	LG Act 1995 Section 6.16
Bond (refundable if left clean and undamaged)		N	
Hire - without Alcohol	\$200.00	N	LG Act 1995 Section 6.16
Hire - With Alcohol	\$400.00	N	LG Act 1995 Section 6.16
Key	\$150.00	N	LG Act 1995 Section 6.16
<i>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)</i>			
Hire - per 2 hour period	\$16.50	Y	LG Act 1995 Section 6.16
Daily Hire - without Alcohol	\$34.00	Y	LG Act 1995 Section 6.16
Daily Hire - with Alcohol	\$335.80	Y	LG Act 1995 Section 6.16
Bond (refundable if left clean and undamaged)		N	
Hire - without Alcohol	\$100.00	N	LG Act 1995 Section 6.16
Hire - With Alcohol	\$400.00	N	LG Act 1995 Section 6.16
Key	\$150.00	N	LG Act 1995 Section 6.16
<i>Recreation Centre Building - Creche Commercial hire no alcohol permitted i.e. ticket / paid event</i>			
Hire - per 2 hour period	\$34.00	Y	LG Act 1995 Section 6.16
Daily Hire	\$66.95	Y	LG Act 1995 Section 6.16
Bond (refundable if left clean and undamaged)		N	
Hire - without Alcohol	\$200.00	N	LG Act 1995 Section 6.16
Key	\$150.00	N	LG Act 1995 Section 6.16

Details	2025-2026 Fee/Charge	GST	Act or Regulation
FACILITY - HIRE (Where applicable GST is included)			
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	\$16.50	Y	LG Act 1995 Section 6.16
Daily Hire	\$34.00	Y	LG Act 1995 Section 6.16
<i>Bond (refundable if left clean and undamaged)</i>			
Hire - without Alcohol	\$200.00	N	LG Act 1995 Section 6.16
Key	\$150.00	N	LG Act 1995 Section 6.16
Recreation Centre Extra Cleaning per hour if cleaning is required due to hirer use	At Cost	Y	
RECREATION GROUNDS (Where applicable GST is included)			
Recreation Centre Showers			
per person	\$5.00	Y	LG Act 1995 Section 6.16
Sporting Club - annual fees (training, games, meeting, maximum of 5 other than fixtures)			
Hockey Club	\$1,234.00	Y	LG Act 1995 Section 6.16
Netball Club	\$1,234.00	Y	LG Act 1995 Section 6.16
Cricket Club	\$1,234.00	Y	LG Act 1995 Section 6.16
Tennis Club	\$3,659.00	Y	LG Act 1995 Section 6.16
Bowling Club	\$3,659.00	Y	LG Act 1995 Section 6.16
Football Club	\$3,659.00	Y	LG Act 1995 Section 6.16
Key Bond	\$150	N	
Recreation Oval - Per day (Community & Non-Profit Organisations)			
Oval	\$17.00	Y	LG Act 1995 Section 6.16
Oval & Lights	\$33.00	Y	LG Act 1995 Section 6.16
Oval, Lights & Power	\$66.00		LG Act 1995 Section 6.16
Recreation Oval - Commercial Hire (i.e. ticket / paid event)			
Oval	\$220.00	Y	LG Act 1995 Section 6.16
Oval & Lights	\$331.00	Y	LG Act 1995 Section 6.16
Oval, Lights & Power	\$441.00	Y	LG Act 1995 Section 6.16
HEALTH (Where applicable GST is included)			
Health Inspections & Administration			
Food Registration Business - Annual Fee			
Commercial Food Preparation in Residential Kitchen	\$110.00	N	Food Act 2008
Multiple Area Registration	\$220.00	N	Food Act 2008
High Risk (Annual)	\$169.00	N	Food Act 2008
Medium Risk (Annual)	\$112.00	N	Food Act 2008
Low Risk (Annual)	\$45.00	N	Food Act 2008
Transfer of Food Registration Business (once off fee)	\$73.00	N	Food Act 2008
Re-assessment of Low/Medium or High Risk Food Premises per hour (min 1hr)	\$191.00	Y	LG Act 1995 Section 6.16
Sewerage			
Septic / Sewerage Application			
Application Fee for the approval of an apparatus by Local Government	legislative	N	Health Act 1911
Permit Fee	legislative	N	Health Act 1911
LG Report Fee	legislative	N	Health Act 1911
WA Department of Health Admin Fee	legislative	N	Health Act 1911
Public Buildings			
Public Building Inspection Fee (up to 200m ²)	\$220.00	N	LG Act 1995 Section 6.16
Public Building Inspection Fee (more than 201m ²)	\$331.00	N	LG Act 1995 Section 6.16
Re-Inspection (if required)	\$110.00	N	Local Government Act 1995
Public Events Approval			
Assessment of Event Application	\$56.00	N	S.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)	\$22.00	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)	\$60.00		
Private House Rental			
3 x 1 dwelling / week	\$141.00	N	As per Lease Agreement
4 x 2 dwelling / per week	\$192.00	N	As per Lease Agreement
		N	As per Lease Agreement
Aged Pensioner Units (per week)			
Pensioner - Single	\$125.00	N	As per Lease Agreement
Pensioner - Couple	\$141.00	N	As per Lease Agreement
Gas usage - Service and Usage Charge	At Cost	Y	As per Lease Agreement
Bond - Housing - Payable by all housing tenants. As per REIWA requirements	Equal to four (4) Weeks Rent		
Holiday / Short term rental (outside Pool season)			
2 x 2 dwelling per night	\$130.00	N	LG Act 1995 Section 6.16
2 x 2 dwelling per week	\$347.00	N	LG Act 1995 Section 6.16
per night bond (less than a week)	\$214.00	N	LG Act 1995 Section 6.16
per week or more bond	\$428.00	N	LG Act 1995 Section 6.16

Details	2025-2026 Fee/Charge	GST	Act or Regulation
LIBRARIES (Where applicable GST is included)			
Library Lost Books	At Replacement Cost	Y	LG Act 1995 Section 6.16
PRIVATE WORKS (Where applicable GST is included)			
Plant Hire within Shire boundaries only Excl surrounding LG's (Wet Hire operator and first tank of fuel only)excluding weekends Grader / hr Loader /hr Mitsubishi Fuso Tip Truck / hr Skid Steer /hr Mini Excavator /hr Water Cart Truck and Trailer Portable Toilets per day (Bond refundable if returned clean & empty) Tree Planter per day Delivery / collection Fee for Portable Toilets & Tree Planter Bond for Portable Toilets & Tree Planter	\$245.00 \$230.00 \$195.00 \$171.00 \$172.00 \$195.00 \$210.00 \$74.00 \$168.90 \$206.00 \$100.00	Y Y Y Y Y Y Y Y Y N	LG Act 1995 Section 6.16 LG Act 1995 Section 6.16
Materials (min 3 tonne & if available) including delivery within Shire Boundary only Blue Metal - per tonne Cracker Dust - per tonne Gravel - per tonne Sand - per tonne	\$107.00 \$107.00 \$47.00 \$47.00	Y Y Y Y	LG Act 1995 Section 6.16 LG Act 1995 Section 6.16 LG Act 1995 Section 6.16 LG Act 1995 Section 6.16
Other Law Order & Public Safety Remove Cars / Car Bodies Abandoned Vehicles Impound Fee Towing Fee Storage Fee (Daily)	\$221.00 \$112.00 At Cost \$22.00		\$6.16 LG Act 1995 S6.16 LG Act 1995 S6.16 LG Act 1995 S6.16 LG Act 1995
Infringements Infringements, Court Fines & Penalties		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	
SWIMMING POOL & GYM (Where applicable GST is included)			
Swimming Pool Daily Pool Admission Adult Child (3 - 17) Pensioner Spectator Season Ticket Family (immediate) Adult Child (3 - 17) Pensioner / Concession Holder	\$0 \$0.00 \$0 \$0.00 \$0.00 \$0.00 \$0 \$0.00 \$0 \$0.00	Y Y Y Y Y Y Y Y Y	LG Act 1995 Section 6.16 LG Act 1995 Section 6.16
Gym Admission Adult - ages 16+ (per hour) Yearly *NB: Family - Immediate Family Only **NB: Pensioner - Senior, Aged & Disability Card Holders	\$5 \$97.00	Y Y	LG Act 1995 Section 6.16 LG Act 1995 Section 6.16
EQUIPMENT HIRE (Where applicable GST is included)			
Equipment Hire Trestle Table Hire (each) Chair Hire (each) Bain Marie - Tray bond Sound System PA Hire (per day / part thereof) Projector Hire (per day / part thereof) Inflatable movie screen (electronic equipment included) White Board Projector Screen (per day / part thereof)	\$11.00 \$3.00 \$100.00 \$46.00 \$43.00 \$257.50 \$13.00 \$13.00	Y Y N Y Y Y Y Y	LG Act 1995 Section 6.16 LG Act 1995 Section 6.16
Equipment Hire Bond Sound System, Projector, Movie Screen White Board Projector Screen	\$100.00 \$50.00 \$50.00	N N N	LG Act 1995 Section 6.16 LG Act 1995 Section 6.16 LG Act 1995 Section 6.16
Kitchen Crockery per item Cutlery per item Replacement cost	\$0.00 \$0.00 \$0.00	Y Y Y	LG Act 1995 Section 6.16 LG Act 1995 Section 6.16 LG Act 1995 Section 6.16