

# BUDGET

## 2025

## 2026



*Shire of*  
**Koorda**

*Drive in, stay awhile*

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# Message from the President

It is my pleasure to provide commentary on the 2025/26 Annual Budget.

This year's budget has been prepared with a 2.5% rate increase. Once again, Council will offer a 5% discount for the early payment of rates.

The budget includes a substantial capital works program totaling \$4.448 million, with investment across infrastructure, land and buildings, plant and equipment, and furniture and equipment. Roadworks account towards \$2.187m of the capital works program with; \$1.135m for the reconstruction of 8.3km across three projects, \$382k to reseal 11.1km of road, \$195k on asphaltting four intersections, \$350k gravel road upgrades, \$105k for the final preliminary works for the Wheatbelt Secondary Freight Network project and \$20k for footpath repairs.

A key component of this year's capital works is the completion of the Bowling Green project. While this project has experienced significant delays, it is now expected to be completed by September. We extend our sincere thanks to the Koorda Sports Club and Bowling Club members for their continued support, patience, and financial contribution. Once finished, the Bowling Green will be a beautiful facility for community use.

In addition to the Bowling Green, new ablution and storage facilities are being constructed. This project is funded through a federal grant associated with Tropical Cyclone Seroja and is also scheduled for completion in September.

With the Recreation Centre build now completed, our focus has shifted to activating the space. We are working towards making the centre a home for our volunteer groups and have allocated funds to install honour boards that showcase our community's rich history of volunteerism. Council will continue to work with user groups to establish user agreements and meet liquor licensing requirements.

Council remains committed to town beautification. This year's budget includes funding for additional bin covers, new BBQs at Volunteer Park and the Caravan Park, and updated entry banners that highlight local businesses.

We are pleased to continue our support for the Community Grants initiative, ensuring local groups and events can access funding.

To improve community safety and security, CCTV will be installed at various Council assets to assist in addressing ongoing crime issues.

An allocation has also been made to upgrade the Shire's website. This refresh will enhance the promotion of our Shire, its services and our community, while also enabling online accommodation bookings.



Through NEWROC, we have partnered with the Wheatbelt Development Commission to develop a Shire Housing Strategy. This strategy will address the need for expanded short-term and worker accommodation, enabling Council to plan and allocate funding for future housing investment and development.

The financial burden of administrative compliance continues to grow. Following a 46% increase in audit fees in 2024/25, a further increase of 6.75% applies in 2025/26. The budget also allocates funding for consultants to review our Financial Management Plan (Regulation 17) and to develop costings for future infrastructure needs, including the refurbishment of the Drive-In and upgrades to sporting facilities for golf, netball, and tennis.

I would like to extend my appreciation to Council, our executive staff - Zac Donovan, Lana Foote, Darren West, and staff for the timely preparation of the 2025/26 budget and look forward to seeing the community initiatives come to fruition over the next 12 months.

**Cr Jannah Stratford**  
**Shire President**



## Chief Executive Officer Comment

The shire's annual budget for the coming financial year looks to continue to build on providing amenities and facilities for the community while also planning for the future.

A significant decision by Council is setting the annual budget for 2025-26 was to set aside funding for the development of plans, cost analysis and funding options for a number of key community assets including the drive in, museum and ongoing recreation precinct works.

During the first half of the financial year the second phase of the Recreation Precinct redevelopment will be completed and the shire will turn its attention to planning for the next phase and the future for the existing club facilities.

In addition, the shire will continue various minor works to enhance the town amenities and street scaping and continue the opportunity for local groups to apply for project funding through the community grants program.

The shire is also currently undertaking a revision of its long-term financial plan that will be established with the parameters set down in the 2025-26 annual budget, the most crucial of which is the setting of the annual rate inflator and review and planning of reserve funds.

To this end Council has initiated a principle that the increase in shire rates would be guided by the CPI, which is taken from the March quarter of the previous period. As such the shire rate inflater for 2025-26 will be 2.5 per cent.

The key variables defined in the shire budget are:

**Income**

Rates (less discounts)	\$1,302,742
Total Grants (including applied)	\$3,151,040
Fees and Charges	\$709,998
Other Income (including interest)	\$256,500

A key change to the shire income for 2025-26 are increases in fees for the shires short term accommodation, to better align it with that offered by neighbouring shires; a 20 per cent increase in shire rental fees; and a 37.5 per cent increase in charges to staff to rent shire houses and units.

**Capital Works**

Road Works	\$2,187,000
Other Infrastructure	\$874,791
Plant and Equipment	\$1,074,00
Land and Buildings	\$312,200

Road works and plant are the predominant capital expenditure by the shire. However, of the \$2.19m in scheduled road works, just \$120,000 will be funded by the shire. In addition, while \$1.07m will be spent on plant replacement, \$453,000 will be recovered in trades and auctions.

As such the 2025-26 annual budget aims to leverage external funding available to the shire and ensure fees and charges are comparable to that in the region so to alleviate an unnecessary burden on ratepayers.

The development and finalisation of the annual budget would not have been achieved without the without the detailed work and commitment of Deputy CEO Lana Foote and the contribution of Works Supervisor Darren West in defining roads and plant requirements.

The Council under the leadership of President Jannah Stratford need also to be recognised for making often difficult decisions in the budget process to balance the current expectations of the community with also having an eye to the future and the long-term sustainability of the shire.

**Zac Donovan**  
**Chief Executive Officer**

**SHIRE OF KOORDA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	1,302,742	1,274,464	1,272,942
Grants, subsidies and contributions		1,406,330	1,853,700	581,618
Fees and charges	14	709,998	634,846	649,379
Interest revenue	9(a)	232,500	285,721	251,000
Other revenue		24,000	25,390	20,000
		3,675,570	4,074,121	2,774,939
<b>Expenses</b>				
Employee costs		(1,512,032)	(1,381,099)	(1,524,421)
Materials and contracts		(1,463,305)	(1,507,077)	(1,452,724)
Utility charges		(291,640)	(277,710)	(257,450)
Depreciation	6	(2,481,130)	(2,472,684)	(2,380,310)
Insurance		(247,496)	(215,238)	(230,320)
Other expenditure		(118,261)	(80,284)	(99,696)
		(6,113,864)	(5,934,092)	(5,944,921)
		(2,438,294)	(1,859,971)	(3,169,982)
Capital grants, subsidies and contributions		1,744,710	2,073,200	3,072,969
Profit on asset disposals	5	118,000	96,022	62,000
Loss on asset disposals	5	(28,000)	(19,900)	(29,000)
Fair value adjustments to financial assets at fair value through profit or loss		0	(2,663)	0
		1,834,710	2,146,659	3,105,969
<b>Net result for the period</b>		<b>(603,584)</b>	<b>286,688</b>	<b>(64,013)</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(603,584)</b>	<b>286,688</b>	<b>(64,013)</b>

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

SHIRE OF KOORDA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		1,302,742	1,236,375	1,272,942
Grants, subsidies and contributions		1,183,246	1,888,655	1,105,369
Fees and charges		709,998	634,846	649,379
Interest revenue		232,500	285,721	251,000
Goods and services tax received		215,477	81,975	144,772
Other revenue		24,000	25,390	20,000
		3,667,963	4,152,962	3,443,462
Payments				
Employee costs		(1,512,032)	(1,333,596)	(1,524,421)
Materials and contracts		(1,115,566)	(961,193)	(1,452,724)
Utility charges		(291,640)	(277,710)	(257,450)
Insurance paid		(247,496)	(215,238)	(230,320)
Goods and services tax paid		(563,216)	(497,495)	(144,772)
Other expenditure		(118,261)	(80,284)	(99,696)
		(3,848,211)	(3,365,516)	(3,709,383)
Net cash provided by (used in) operating activities	4	(180,248)	787,446	(265,921)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,386,200)	(1,164,970)	(1,588,000)
Payments for construction of infrastructure	5(b)	(3,061,791)	(2,878,137)	(4,304,000)
Capital grants, subsidies and contributions		1,744,710	2,073,200	2,390,421
Proceeds from sale of property, plant and equipment	5(a)	453,000	308,886	321,000
Net cash (used in) investing activities		(2,250,281)	(1,661,021)	(3,180,579)
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments for financial assets at amortised cost - term deposits		0	0	1,201,972
Proceeds on disposal of financial assets at amortised cost - term deposits		0	4,765,712	0
Net cash provided by financing activities		0	4,765,712	1,201,972
Net increase (decrease) in cash held		(2,430,529)	3,892,137	(2,244,528)
Cash at beginning of year		7,389,140	3,497,003	2,481,340
Cash and cash equivalents at the end of the year	4	4,958,611	7,389,140	236,812

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

**SHIRE OF KOORDA**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals
Fair value adjustments to financial assets at fair value through profit or loss

**Expenditure from operating activities**

Employee costs
Materials and contracts
Utility charges
Depreciation
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions
Proceeds from disposal of property, plant and equipment

**Outflows from investing activities**

Acquisition of property, plant and equipment
Acquisition of infrastructure

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts
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**Outflows from financing activities**

Transfers to reserve accounts
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**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

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

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

**Surplus/(deficit) remaining after the imposition of general rates**

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
2(a)(i)	1,291,157	1,259,812	1,259,812
2(a)	11,585	14,652	13,130
	1,406,330	1,853,700	581,618
14	709,998	634,846	649,379
9(a)	232,500	285,721	251,000
	24,000	25,390	20,000
5	118,000	96,022	62,000
	0	(2,663)	0
	3,793,570	4,167,480	2,836,939
	(1,512,032)	(1,381,099)	(1,524,421)
	(1,463,305)	(1,507,077)	(1,452,724)
	(291,640)	(277,710)	(257,450)
6	(2,481,130)	(2,472,684)	(2,380,310)
	(247,496)	(215,238)	(230,320)
	(118,261)	(80,284)	(99,696)
5	(28,000)	(19,900)	(29,000)
	(6,141,864)	(5,953,992)	(5,973,921)
3(c)	2,399,402	2,412,988	2,356,194
	51,108	626,476	(780,788)
	1,744,710	2,073,200	3,072,969
5(a)	453,000	308,886	321,000
	2,197,710	2,382,086	3,393,969
5(a)	(1,386,200)	(1,164,970)	(1,588,000)
5(b)	(3,061,791)	(2,878,137)	(4,304,000)
	(4,447,991)	(4,043,107)	(5,892,000)
	(2,250,281)	(1,661,021)	(2,498,031)
8(a)	1,381,477	295,000	1,446,972
	1,381,477	295,000	1,446,972
8(a)	(215,000)	(361,805)	(245,000)
	(215,000)	(361,805)	(245,000)
	1,166,477	(66,805)	1,201,972
3	1,032,696	2,134,046	2,076,847
	51,108	626,476	(780,788)
	(2,250,281)	(1,661,021)	(2,498,031)
	1,166,477	(66,805)	1,201,972
3	0	1,032,696	0

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



**SHIRE OF KOORDA**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
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1 BASIS OF PREPARATION

The annual budget of the Shire of Koorda 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
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 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 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability
- 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 KOORDA**  
**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
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV	Gross rental valuation	0.09940	134	1,314,448	130,656	0	130,656	127,501	127,501
UV	Unimproved valuation	0.00957	221	121,264,500	1,160,501	0	1,160,501	1,132,311	1,132,311
<b>Total general rates</b>			355	122,578,948	1,291,157	0	1,291,157	1,259,812	1,259,812
		<b>Minimum</b>							
		<b>\$</b>							
<b>(ii) Minimum payment</b>									
GRV	Gross rental valuation	440.00	31	44,632	13,640	0	13,640	13,422	12,900
UV	Unimproved valuation	440.00	28	557,375	12,320	0	12,320	14,512	15,480
<b>Total minimum payments</b>			59	602,007	25,960	0	25,960	27,934	28,380
<b>Total general rates and minimum payments</b>			414	123,180,955	1,317,117	0	1,317,117	1,287,746	1,288,192
<b>(iii) Ex-gratia rates</b>									
CBH		0.06800		437,500	30,625	0	30,625	29,750	29,750
					1,347,742	0	1,347,742	1,317,496	1,317,942
Discounts (Refer note 2(d))							(45,000)	(43,032)	(45,000)
<b>Total rates</b>					1,347,742	0	1,302,742	1,274,464	1,272,942
Late payment of rate or service charge interest							7,500	9,977	6,000
							7,500	9,977	6,000

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 KOORDA  
 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)

Full amount of rates and charges including arrears, to be paid on or before 13 August 2025.

Option 2 (Two Instalments)

Full amount of rates and charges including arrears, to be paid on or before 27 August 2025 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 3 (Four Instalments)

First instalment to be made on or before 27 August 2025 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.

Second instalment to be made on or before 29 October 2025, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 7 January 2026, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 11 March 2026, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Discount	13/08/2025	0	0.0%	11.0%
<b>Option two</b>				
Pay on time	27/08/2025	0	0.0%	11.0%
<b>Option three</b>				
First instalment	27/08/2025	0	0.0%	11.0%
Second instalment	29/10/2025	0	0.0%	11.0%
Third instalment	07/01/2026	0	0.0%	11.0%
Fourth instalment	11/03/2026	0	0.0%	11.0%

SHIRE OF KOORDA  
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) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
General rates and minimum payments	Rate	5.0%	0	\$	\$	\$	Discount applies if rates, (including arrears and waste) are paid in full by 13/08/2025.
				45,000	43,032	45,000	
				45,000	43,032	45,000	

(e) Waivers or concessions

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



**SHIRE OF KOORDA**  
**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  
Financial assets  
Receivables  
Inventories

**Less: current liabilities**

Trade and other payables  
Contract liabilities  
Employee provisions

**Net current assets**

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

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

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	4,958,611	7,389,140	236,812
	0	0	4,579,283
	297,696	297,696	194,662
	7,471	7,471	35,967
	5,263,778	7,694,307	5,046,724
	(457,486)	(457,486)	(387,069)
	0	(223,084)	0
	(357,992)	(357,992)	(304,342)
	(815,478)	(1,038,562)	(691,411)
	4,448,300	6,655,745	4,355,313
3(b)	(4,448,300)	(5,623,049)	(4,355,313)
	0	1,032,696	0

**(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 employee benefit provisions held in reserve

**Total adjustments to net current assets**

8	(4,681,584)	(5,848,061)	(4,579,283)
	233,284	225,012	223,970
	(4,448,300)	(5,623,049)	(4,355,313)

**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  
Less: Fair value adjustments to financial assets at fair value through profit and loss  
Add: Loss on asset disposals  
Add: Depreciation  
Movement in current employee provisions associated with restricted cash  
Non-cash movements in non-current assets and liabilities:  
- Pensioner deferred rates  
- 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
	\$	\$	\$
5	(118,000)	(96,022)	(62,000)
	0	2,663	0
5	28,000	19,900	29,000
6	2,481,130	2,472,684	2,380,310
	8,272	9,925	8,884
	0	(2,447)	0
	0	6,285	0
	2,399,402	2,412,988	2,356,194

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 KOORDA**  
**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		247,027	1,541,079	236,812
Term deposits		4,711,584	5,848,061	0
<b>Total cash and cash equivalents</b>		4,958,611	7,389,140	236,812
Held as				
- Unrestricted cash and cash equivalents		277,027	1,541,079	(4,342,471)
- Restricted cash and cash equivalents		4,681,584	5,848,061	4,579,283
	3(a)	4,958,611	7,389,140	236,812
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,681,584	5,848,061	4,579,283
		4,681,584	5,848,061	4,579,283
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	4,681,584	5,848,061	4,579,283
		4,681,584	5,848,061	4,579,283
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(603,584)	286,688	(64,013)
Depreciation	6	2,481,130	2,472,684	2,380,310
(Profit)/loss on sale of asset	5	(90,000)	(76,122)	(33,000)
Adjustments to fair value of financial assets at fair value through profit and loss		0	2,663	0
(Increase)/decrease in receivables		0	(100,347)	0
(Increase)/decrease in contract assets		0	523,751	523,751
(Increase)/decrease in inventories		0	7,615	0
Increase/(decrease) in payables		0	157,198	0
Increase/(decrease) in contract liabilities		(223,084)	(459,464)	0
Increase/(decrease) in unspent capital grants		0	0	(682,548)
Increase/(decrease) in employee provisions		0	45,980	0
Capital grants, subsidies and contributions		(1,744,710)	(2,073,200)	(2,390,421)
<b>Net cash from operating activities</b>		(180,248)	787,446	(265,921)

**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 KOORDA  
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					2024/25 Budget				
	Additions	Disposals -	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Disposals -
		Net Book Value	Sale Proceeds	Profit	Loss		Net Book Value	Sale Proceeds	Profit	Loss		Net Book Value	Sale Proceeds	Profit	Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	312,200	0	0	0	0	230,593	0	0	0	0	495,000	0	0	0	0
Plant and equipment	1,074,000	(363,000)	453,000	118,000	(28,000)	934,377	(232,764)	308,886	96,022	(19,900)	1,093,000	(288,000)	321,000	62,000	(29,000)
Total	1,386,200	(363,000)	453,000	118,000	(28,000)	1,164,970	(232,764)	308,886	96,022	(19,900)	1,588,000	(288,000)	321,000	62,000	(29,000)
(b) Infrastructure															
Infrastructure - roads	2,187,000	0	0	0	0	2,338,737	0	0	0	0	2,394,000	0	0	0	0
Infrastructure - other	874,791	0	0	0	0	539,400	0	0	0	0	1,910,000	0	0	0	0
Total	3,061,791	0	0	0	0	2,878,137	0	0	0	0	4,304,000	0	0	0	0
Total	4,447,991	(363,000)	453,000	118,000	(28,000)	4,043,107	(232,764)	308,886	96,022	(19,900)	5,892,000	(288,000)	321,000	62,000	(29,000)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - specialised  
 Furniture and equipment  
 Plant and equipment  
 Infrastructure - roads  
 Infrastructure - other

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
209,630	208,020	192,460
20,150	19,968	31,100
356,000	355,774	332,000
1,200,000	1,197,851	1,130,000
695,350	691,071	694,750
2,481,130	2,472,684	2,380,310
8,460	8,362	8,460
11,150	11,083	8,750
2,200	2,150	2,300
53,500	53,120	51,500
273,390	272,211	274,300
343,700	341,253	334,250
1,351,780	1,348,133	1,285,400
66,850	66,566	66,200
370,100	369,806	349,150
2,481,130	2,472,684	2,380,310

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 - specialised	25 to 100 years
Furniture and equipment	4 to 20 years
Plant and equipment	2 to 30 years
Infrastructure - roads	25 to 100 years
Infrastructure - other	5 to 50 years

AMORTISATION

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

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

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



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

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2026 and did not have or budget to have any borrowings for the year ended 30th June 2025

(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

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	4,074	0
Total amount of credit unused	10,000	14,074	10,000

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 KOORDA**  
**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			
	Opening	Transfer	Budget	Closing	Opening	Transfer	Actual	Closing	Opening	Transfer	Budget	Closing
	Balance	to	Transfer	Balance	Balance	to	Transfer	Balance	Balance	to	Transfer	Balance
	\$	\$	(from)	\$	\$	\$	(from)	\$	\$	\$	(from)	\$
<b>Restricted by council</b>												
(a) Leave reserve	225,012	8,272	0	233,284	215,086	9,926	0	225,012	215,086	8,884	0	223,970
(b) Plant reserve	605,107	22,245	(520,000)	107,352	578,413	26,694	0	605,107	578,414	23,892	(560,000)	42,306
(c) Road reserve	791,875	29,112	(57,000)	763,987	756,942	34,933	0	791,875	756,942	31,267	(150,000)	638,209
(d) Council Building reserve	907,929	33,379	(153,502)	787,806	901,332	41,597	(35,000)	907,929	901,333	37,230	(52,479)	886,084
(e) TV reserve	35,787	1,316	0	37,103	34,208	1,579	0	35,787	34,208	1,413	0	35,621
(f) Recreation reserve	1,096,243	40,310	(565,975)	570,578	1,210,384	55,859	(170,000)	1,096,243	1,210,383	56,193	(534,872)	731,704
(g) Medical Practitioners reserve	334,607	12,301	0	346,908	319,846	14,761	0	334,607	319,846	13,212	0	333,058
(h) IT & Administration reserve	382,273	14,053	(75,000)	321,326	413,204	19,069	(50,000)	382,273	413,204	17,068	(50,000)	380,272
(i) Sewerage reserve	1,241,540	45,642	0	1,287,182	1,095,961	145,579	0	1,241,540	1,095,961	45,270	0	1,141,231
(j) Community Bus reserve	70,414	2,589	0	73,003	67,308	3,106	0	70,414	67,307	2,780	0	70,087
(k) NRM reserve	24,735	909	0	25,644	23,644	1,091	0	24,735	23,644	977	(24,621)	0
(l) Waste management reserve	132,539	4,872	(10,000)	127,411	164,928	7,611	(40,000)	132,539	164,927	6,814	(75,000)	96,741
	5,848,061	215,000	(1,381,477)	4,681,584	5,781,256	361,805	(295,000)	5,848,061	5,781,255	245,000	(1,446,972)	4,579,283

**(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
<b>Restricted by council</b>		
(a) Leave reserve	Perpetual	To be used to fund annual, long service, accrued holiday and sick leave requirements.
(b) Plant reserve	Perpetual	To be used to ensure plant purchases are funded from funds set aside and the use of those funds determined by a ten year forward Plan, which is reviewed annually. The intent is that at least the annual plant depreciation component is set aside.
(c) Road reserve	Perpetual	To be used to assist future road works difficult to fund on an annual basis including acts of nature.
(d) Council Building reserve	Perpetual	To be used to fund the major asset category the Shire owns, and allow some management of the various building requirements.
(e) TV reserve	Perpetual	To be used to fund future upgrading or extension of receiver/transmission facility.
(f) Recreation reserve	Perpetual	To be used to fund future upgrading, renovations and general requirements.
(g) Medical Practitioners reserve	Perpetual	To be used to fund future costs of attracting and retaining a qualified medical practitioner within the District/Region.
(h) IT & Administration reserve	Perpetual	To be used to fund future technology that will require future updating.
(i) Sewerage reserve	Perpetual	To be used to fund upgrading and replacement of the town sewerage treatment plant.
(j) Community Bus reserve	Perpetual	To be used to fund the change over of costs of the community bus.
(k) NRM reserve	Perpetual	To be used to fund the future retention of the NRM officer.
(l) Waste management reserve	Perpetual	To be used to fund future refuse development.

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

**9. OTHER INFORMATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>The net result includes as revenues</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Interest earnings</b>			
Investments	225,000	275,744	245,000
Other interest revenue	7,500	9,977	6,000
	232,500	285,721	251,000
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	47,400	44,400	44,400
Other services	5,600	5,500	3,000
	53,000	49,900	47,400

SHIRE OF KOORDA  
 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
	\$	\$	\$
<b>President's</b>			
President's allowance	13,482	9,360	9,360
Meeting attendance fees	13,128	5,616	5,616
ICT expenses	1,000	518	900
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,500	2,518	1,100
	30,010	18,912	17,876
<b>Deputy President's</b>			
Deputy President's allowance	3,371	2,340	2,340
Meeting attendance fees	6,390	4,680	4,680
ICT expenses	1,000	518	900
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,500	2,053	1,100
	13,161	10,491	9,920
<b>Council member 1</b>			
Meeting attendance fees	6,390	4,680	4,680
ICT expenses	1,000	518	900
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,500	888	1,100
	9,790	6,986	7,580
<b>Council member 2</b>			
Meeting attendance fees	6,390	4,680	4,680
ICT expenses	1,000	518	900
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,500	1,316	1,100
	9,790	7,414	7,580
<b>Council member 3</b>			
Meeting attendance fees	6,390	4,680	4,680
ICT expenses	1,000	518	900
Annual allowance for ICT expenses	900	900	900
Travel and accommodation expenses	1,500	1,581	1,100
	9,790	7,679	7,580
<b>Council member 4</b>			
Meeting attendance fees	4,260	3,120	4,680
ICT expenses	1,000	518	900
Annual allowance for ICT expenses	600	600	900
Travel and accommodation expenses	1,500	0	1,100
	7,360	4,238	7,580
<b>Council member 5</b>			
Meeting attendance fees	4,260	2,340	4,680
ICT expenses	1,000	518	900
Annual allowance for ICT expenses	600	450	900
Travel and accommodation expenses	1,500		1,100
	7,360	3,308	7,580
<b>Total Council Member Remuneration</b>	87,261	59,027	65,696
President's allowance	13,482	9,360	9,360
Deputy President's allowance	3,371	2,340	2,340
Meeting attendance fees	47,208	29,796	33,696
ICT expenses	7,000	3,625	6,300
Annual allowance for ICT expenses	5,700	5,550	6,300
Travel and accommodation expenses	10,500	8,356	7,700
	87,261	59,027	65,696

SHIRE OF KOORDA  
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 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Councillor Nomination Fee	0	400	(400)	0
	0	400	(400)	0



**SHIRE OF KOORDA**  
**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 KOORDA**  
**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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

**SHIRE OF KOORDA**  
**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 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 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, provision of meat inspection services, noise control and waste disposal compliance.

**Education and welfare**

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

Maintenance and support of family daycare/playgroup centre. Contribution to community welfare/care programs.

**Housing**

To provide and maintain staff, joint venture and elderly residents housing.

Provision and maintenance staff, community and joint venture housing.

**Community amenities**

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of 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 resources which will help the social well being of the community.

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

**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 well being.

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

**Other property and services**

To monitor and control council's overheads operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs.

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

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	2,000	1,880	2,000
Law, order, public safety	1,310	1,621	1,280
Health	7,800	7,800	7,800
Housing	234,265	195,126	206,810
Community amenities	220,923	211,657	216,749
Recreation and culture	19,400	20,135	16,940
Economic services	219,300	186,253	195,300
Other property and services	5,000	10,374	2,500
	709,998	634,846	649,379

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

Description	Notes	Account	Fee & Charge 2024/25	Fee & Charge 2025/26	GST	Statutory or Council Fee	Act or Regulation
<b>Property Enquiries</b>							
Settlement/Real Estate Agents - Rural Rates Enquiry Only	Per Request	3030121	\$ 77.00	\$ 82.50	Y	C	LG Act 1995 Section 6.16
Settlement/Real Estate Agents - Townsite Only Rates, Orders & Requisitions	Per Request	3030121	\$ 132.00	\$ 137.50	Y	C	LG Act 1995 Section 6.16
CBH Ex-gratia rates - per tonne		3030140	\$ 0.068	\$ 0.070	Y	C	LG Act 1995 Section 6.16
<b>Administration</b>							
Photocopying/Printing per page (A4, 1 side B&W)	Per page	3030220	\$ 0.85	\$ 0.85	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A3, 1 side B&W)	Per page	3030220	\$ 1.00	\$ 1.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A4)	Per page	3030220	\$ 2.00	\$ 2.00	Y	C	LG Act 1995 Section 6.16
Photocopying/Printing per page (A3)	Per page	3030220	\$ 2.00	\$ 2.00	Y	C	LG Act 1995 Section 6.16
Scanning to File per page (A3 & A4)	Per page	3030220	\$ 1.00	\$ 1.00	Y	C	LG Act 1995 Section 6.16
Corndolly Pins		3030222	\$ 9.00	\$ 9.00	Y	C	LG Act 1995 Section 6.16
Keyrings		3030222	\$ 6.00	\$ 6.00	Y	C	LG Act 1995 Section 6.16
Pens		3030222	\$ 5.00	\$ 5.00	Y	C	LG Act 1995 Section 6.16
Stubby Holders		3030222	\$ 4.00	\$ 4.00	Y	C	LG Act 1995 Section 6.16
<b>Animal Control</b>							
Dog Annual Registration; Sterilised Dog/Bitch	Per Year	3050221	\$ 20.00	\$ 20.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Annual Registration; Unsterilised Dog/Bitch	Per Year	3050221	\$ 50.00	\$ 50.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Three Registration; Sterilised Dog/Bitch	Per Three Years	3050221	\$ 42.50	\$ 42.50	N	S	Dog Regulations 2013 (Reg 17)
Dog Three Registration; Unsterilised Dog/Bitch	Per Three Years	3050221	\$ 120.00	\$ 120.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Life Registration; Sterilised Dog/Bitch	Life	3050221	\$ 125.00	\$ 125.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Life Registration; Unsterilised Dog/Bitch	Life	3050221	\$ 250.00	\$ 250.00	N	S	Dog Regulations 2013 (Reg 17)
Dog Concession; Working Dogs	Per Year	3050221	25% of fee	25% of fee	N	S	Dog Regulations 2013 (Reg 17)
Dog Concession; Pensioners	Per Year	3050221	50% of fee	50% of fee	N	S	Dog Regulations 2013 (Reg 17)
Registration; Service Dog	Per Year	3050221	No Charge	No Charge	N	S	Dog Regulations 2013 (Reg 17)
Impound Fees; Dogs & Cats	Per Impound	3050220	\$ 75.00	\$ 75.00	Y	C	LG ACT 1995 Section 6.16
Sustenance Fee	Per Day	2050265	\$ 20.00	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
Release of Dog or Cat Outside Facility Opening Hours	Per Animal	3050220	\$ 225.00	\$ 225.00	Y	C	LG ACT 1995 Section 6.16
First Aid Treatment of Any Impounded Animal	Cost Recovery	2050265	Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Dog Yard Inspection; Restricted & Dangerous Dog Only	Per Inspection	2050216	\$ 50.00	\$ 50.00	Y	S	Dog Regulations 2013 (Reg 17)
Application of Licence as Approved Kennel Establishment	Per Application	3050221	\$ 200.00	\$ 200.00	N	S	Dog Regulations 2013 (Reg 17)
Approved Kennel Establishment Licence & Annual Renewal	Per Licence	3050221	\$ 200.00	\$ 200.00	N	S	Dog Regulations 2013 (Reg 17)
Application to Keep More Than The Prescribed Number of Dogs	Per Application	3050221	\$ 100.00	\$ 100.00	N	S	Dog Regulations 2013 (Reg 17)
Ranger Inspection Fee	Per Application	2050216	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Cat Annual Registration; Sterilised Cat	Per Year	3050221	\$ 20.00	\$ 20.00	N	S	Cat Act 2011
Cat Three Year Registration; Sterilised Cat	Per Three Years	3050221	\$ 42.50	\$ 42.50	N	S	Cat Act 2011
Cat Life Registration; Sterilised Cat	Life	3050221	\$ 100.00	\$ 100.00	N	S	Cat Act 2011
Cat Concession; Pensioners	Per Year	3050221	50% of fee	50% of fee	N	S	Cat Act 2011
Registration of Breeding Cat	Per Year	3050221	\$ 100.00	\$ 100.00	N	S	Cat Act 2011
Sustenance Fee; All Livestock Per Head	Per Day	2050265	Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Infringements	Per Infringement	2050216	Per Act	Per Act	N	S	R35 Dog Regulations 2013 & S62 Cat Act 2011
<b>Building Hire</b>							
ES Building	Per Day	3050520	\$ 82.50	\$ 85.00	Y	C	LG ACT 1995 Section 6.16
WACHS Health Centre Rent	Per Week	3070720	\$ 165.00	\$ 165.00	Y	C	LG ACT 1995 Section 6.16
WACHS Health Centre Room Hire	Per Day	3070720	\$ 55.00	\$ 55.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; All Facilities	Per Event	3110120	\$ 176.00	\$ 176.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Club Hire - Morning/Afternoon	Per Event	3110120	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Club Hire - Evening after 5pm, Casual Use or Stage Only	Per Event	3110120	\$ 25.00	\$ 25.00	Y	C	LG ACT 1995 Section 6.16
Public Hall; Full Dress Rehearsal	Per Event	3110120	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Function - All Facilities (Pavillion, Kitchen, Bar etc)	Per Event	3110320	\$ 275.00	\$ 285.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Meeting Rooms (Old Kitchen/Tennis Rooms/Kitchen Only)	Per Event	3110320	\$ 82.50	\$ 85.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Use of PA System	Per Event	3110320	\$ 50.00	\$ 50.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Bond for PA System	Bond	3110320	\$ 270.00	\$ 270.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Functions where alcohol will be consumed	Bond	3110320	\$ 385.00	\$ 385.00	Y	C	LG ACT 1995 Section 6.16
Swimming Pool (Out of normal hours - Manager's wage)	Per Hour	3110220	\$ 65.00	\$ 77.00	Y	C	LG ACT 1995 Section 6.16
Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery				Y	C	LG ACT 1995 Section 6.16



Description	Notes	Account	Fee & Charge 2024/25	Fee & Charge 2025/26	GST	Statutory or Council Fee	Act or Regulation
Housing							
Staff Housing; Employee Rent	Per Week	3090120	\$ 80.00	\$ 110.00	N	C	LG ACT 1995 Section 6.16
Lot 95 Greenham (3)	Per Week	3090220	\$ 160.00	\$ 192.00	N	C	LG ACT 1995 Section 6.16
Lot 98 Greenham	Per Week	3090220	\$ 165.00	\$ 198.00	N	C	LG ACT 1995 Section 6.16
Lot 550 DEF Smith (3)	Per Week	3090220	\$ 135.00	\$ 162.00	N	C	LG ACT 1995 Section 6.16
Lot 164C Lodge (GROH Lease)	Per Week	3090221	Negotiated	Negotiated	N	C	LG ACT 1995 Section 6.16
Lot 204 Pearman (GROH Lease)	Per Week	3090221	Negotiated	Negotiated	N	C	LG ACT 1995 Section 6.16
Lot 164 Lodge; Non Staff Charge	Per Week	3090220	\$ 170.00	\$ 204.00	N	C	LG ACT 1995 Section 6.16
Lot 203 Pearman; Non Staff Charge	Per Week	3090220	\$ 170.00	\$ 204.00	N	C	LG ACT 1995 Section 6.16
Community Housing; Lot 13 Smith (3)	Per Week	3090320	\$ 140.00	\$ 168.00	N	C	LG ACT 1995 Section 6.16
Community Housing; Lot 291 Smith (3)	Per Week	3090320	\$ 140.00	\$ 168.00	N	C	LG ACT 1995 Section 6.16
Community Housing; 550 ABC Smith (3)	Per Week	3090320	\$ 135.00	\$ 162.00	N	C	LG ACT 1995 Section 6.16
Housing Bond; Four Weeks Rent and \$150 Pet Bond if Applicable					N	C	LG ACT 1995 Section 6.16
Refuse Collection							
Refuse Collection	Per Bin	3100120	\$ 190.00	\$ 200.00	N	C	S.67 WARR Act 2007
Refuse Collection; Age Pensioner	Per Bin	3100120	\$ 130.00	\$ 140.00	N	C	S.67 WARR Act 2007
Recycling Collection	Per Bin	3100125	\$ 180.00	\$ 190.00	N	C	S.67 WARR Act 2007
Recycling Collection; Age Pensioner	Per Bin	3100125	\$ 130.00	\$ 140.00	N	C	S.67 WARR Act 2007
Rubbish Site Charge; Non Collection			\$ 60.00	\$ 60.00	Y	C	S.67 WARR Act 2007
Replacement Bin	Per Bin		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Sewerage							
Sewerage Rate in the Dollar		3100120	\$ 0.0850	\$ 0.08713			Health (Miscellaneous Provisions) Act 1911 Section 41
Minimum Charge		3100120	\$ 370.00	\$ 380.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Non-Rated Properties; First Major Fixture		3100120	\$ 265.00	\$ 270.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Non-Rated Properties; Each Additional Major Fixture		3100120	\$ 120.00	\$ 125.00			Health (Miscellaneous Provisions) Act 1911 Section 41
Septic Fees (Statutory)							
Application Fee	Per Application	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Local Government Report Fee (Waste greater than 540L per day)	Per Application	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Permit to Use an Apparatus (Includes All Inspections)	Per Inspection	3100321	\$ 118.00	\$ 118.00	N	S	Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 197
Town Planning							
As Per Development & Planning (Local Government Fees) Regulations 2000	Per Application	3100620				S	Planning and Development Regulations 2009
Application Fee for Permanent Road Closure	Per Application	3100620	Cost Recovery	Cost Recovery	N	S	Planning and Development Regulations 2009
Local Planning Scheme Amendment - Basic Amendment Plan	Per Application	3100620	\$ 1,500.00	\$ 1,500.00	N	S	Planning and Development Regulations 2009
Local Planning Scheme Amendment - Standard Amendment Plan	Per Application	3100620	\$ 2,500.00	\$ 2,500.00	N	S	Planning and Development Regulations 2009
Local Planning Scheme Amendment - Complex Amendment Plan	Per Application	3100620	\$ 5,000.00	\$ 5,000.00	N	S	Planning and Development Regulations 2009
Cemetery							
Plot Fee; Land For Grave 2.4m x 1.2m	Per Application	3100720	\$ 30.00	\$ 30.00	Y	C	Cemeteries Act 1986
Plot Fee; Land For Grave 2.4m x 2.4m	Per Application	3100720	\$ 60.00	\$ 60.00	Y	C	Cemeteries Act 1986
Digging of Grave; Child Under 5 Years of Age, 1.2m Deep	Per Internment	3100720	\$ 820.00	\$ 820.00	Y	C	Cemeteries Act 1986
Digging of Grave; Any Other Person, 1.8m Deep	Per Internment	3100720	\$ 1,240.00	\$ 1,240.00	Y	C	Cemeteries Act 1986
Digging of Grave; Any Other Person, 2.15m Deep	Per Internment	3100720	\$ 1,500.00	\$ 1,500.00	Y	C	Cemeteries Act 1986
Digging of Grave; Beyond 1.8m for Each Additional 0.3m or Part Thereof	Per Internment	3100720	\$ 200.00	\$ 200.00	Y	C	Cemeteries Act 1986
Re-Opening of Grave; Any Child Under 5 Years (Opening & Refilling)	Per Application	3100720	\$ 820.00	\$ 820.00	Y	C	Cemeteries Act 1986
Re-Opening of Grave; Any Persons Over 5 Years (Opening & Refilling)	Per Application	3100720	\$ 1,240.00	\$ 1,240.00	Y	C	Cemeteries Act 1986
Grant of Right of Burial	Per Application	3100720	\$ 108.00	\$ 108.00	N	C	Cemeteries Act 1986
Additional Charge; Funeral Held on Saturdays	Per Event	3100720	\$ 325.00	\$ 325.00	Y	C	Cemeteries Act 1986
Additional Charge; Funeral Held on Public Holidiays and Sundays	Per Event	3100720	\$ 540.00	\$ 540.00	Y	C	Cemeteries Act 1986
Niche Wall; Single Niche	Per Application	3100721	\$ 150.00	\$ 150.00	Y	C	Cemeteries Act 1986
Niche Wall; Double Niche	Per Application	3100721	\$ 250.00	\$ 250.00	Y	C	Cemeteries Act 1986
Funeral Directors Licence (Valid until 30 June of the financial year paid)	Per Application	3100720	\$ 59.50	\$ 59.50	N	C	Cemeteries Act 1986
Monumental Masons Licence (Valid until 30 June of the financial year paid)	Per Application	3100722	\$ 59.50	\$ 59.50	N	C	Cemeteries Act 1986
Permit; Erect Monument or Headstone	Per Application	3100722	\$ 27.00	\$ 27.00	N	C	Cemeteries Act 1986
Permit; Erect Any Name Plate	Per Application	3100722	\$ 21.00	\$ 21.00	N	C	Cemeteries Act 1986

Description	Notes	Account	Fee & Charge 2024/25	Fee & Charge 2025/26	GST	Statutory or Council Fee	Act or Regulation
Seasonal Sporting Club Fees							
Recreation Ground; Cricket	Per Annum	3110321	\$ 480.00	\$ 720.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Tennis	Per Annum	3110321	\$ 550.00	\$ 660.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Basketball	Per Annum	3110321	\$ 440.00	\$ 660.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Hockey	Per Annum	3110321	\$ 440.00	\$ 660.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Netball	Per Annum	3110321	\$ 440.00	\$ 660.00	Y	C	LG ACT 1995 Section 6.16
Recreation Ground; Football	Per Annum	3110321	\$ 2,750.00	\$ 4,125.00	Y	C	LG ACT 1995 Section 6.16
Gymnasium Fees							
Annual - Adult	Per Year	3110322	\$ 170.00	\$ 200.00	Y	C	LG ACT 1995 Section 6.16
Annual - Pensioner/Student	Per Year	3110322	\$ 135.00	\$ 165.00	Y	C	LG ACT 1995 Section 6.16
6 months - Adult	Per 6 Months	3110322	\$ 105.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
6 months - Pensioner/Student	Per 6 Months	3110322	\$ 85.00	\$ 105.00	Y	C	LG ACT 1995 Section 6.16
3 months - Adult	Per 3 Months	3110322	\$ 65.00	\$ 80.00	Y	C	LG ACT 1995 Section 6.16
3 months - Pensioner/Student	Per 3 Months	3110322	\$ 50.00	\$ 65.00	Y	C	LG ACT 1995 Section 6.16
Sports Club	Per Session	3110322	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Fob Bond	Bond	3110322	\$ 15.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Drive In Entry							
Double Feature Adults; 16 and over	Per event	3110323	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Double Feature Children; 3 years and under free	Per event	3110323	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Single Movie Screening Adults; Children free	Per event	3110323	\$ 10.00	\$ 10.00	Y	C	LG ACT 1995 Section 6.16
Library							
Charge for lost books	Per book	3110501	Replacement Value	Replacement Value		C	LG ACT 1995 Section 6.16
Short Term Accommodation - Yalambee							
1 Bedroom Unit	Per Night	3130222	\$ 125.00	\$ 140.00	Y	C	LG ACT 1995 Section 6.16
1 Bedroom Unit	Per Week	3130222	\$ 420.00	\$ 700.00	Y	C	LG ACT 1995 Section 6.16
2 Bedroom Unit	Per Night	3130222	\$ 150.00	\$ 180.00	Y	C	LG ACT 1995 Section 6.16
2 Bedroom Unit	Per Week	3130222	\$ 525.00	\$ 900.00	Y	C	LG ACT 1995 Section 6.16
Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Short Term Accommodation - Caravan Park (PAY 2, STAY 3)							
Powered Site	Per Night	3130221	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Powered Site	Per Week	3130221	\$ 140.00	\$ 150.00	Y	C	LG ACT 1995 Section 6.16
Non-Powered/Unoccupied Van	Per Night	3130221	\$ 15.00	\$ 15.00	Y	C	LG ACT 1995 Section 6.16
Non-Powered/Unoccupied Van	Per Week	3130221	\$ 50.00	\$ 75.00	Y	C	LG ACT 1995 Section 6.16
Tent Site	Per Night	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Tent Site	Per Week	3130221	\$ 20.00	\$ 20.00	Y	C	LG ACT 1995 Section 6.16
Showers; Non Park Resident	Per Use	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Washing Machine	Per Cycle	3130221	\$ 3.00	\$ 3.00	Y	C	LG ACT 1995 Section 6.16
Clothes Dryer	Per Cycle	3130221	\$ 4.00	\$ 4.00	Y	C	LG ACT 1995 Section 6.16
RV Parking Fee; Not in Caravan Park	Per Night	3130221	\$ 5.00	\$ 5.00	Y	C	LG ACT 1995 Section 6.16
Building Control							
Swimming Pool Enclosure Inspection	Per Inspection	3130321	\$ 80.00	\$ 80.00	N	S	Building Act 2011 (s.16(1))
Plant Hire - Rural							
Tree Planter (Automated)	Per Day	3130120	\$ 220.00	\$ 220.00	Y	C	LG ACT 1995 Section 6.16
Tree Planter (Manual	Per Day	3130120	\$ 110.00	\$ 110.00	Y	C	LG ACT 1995 Section 6.16
Tree Planter (Hand Held)	Per Day	3130120	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Bait Layer	Per Day	3130120	\$ 32.00	\$ 32.00	Y	C	LG ACT 1995 Section 6.16

Description	Notes	Account	Fee & Charge 2024/25	Fee & Charge 2025/26	GST	Statutory or Council Fee	Act or Regulation
Private Works							
Graders	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Front End Load	Per Hour	3140120	\$ 175.00	\$ 175.00	Y	C	LG ACT 1995 Section 6.16
Self Propelled M.T Roller	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Steel Roller	Per Hour	3140120	\$ 145.00	\$ 145.00	Y	C	LG ACT 1995 Section 6.16
Truck - 6x4	Per Hour	3140120	\$ 155.00	\$ 155.00	Y	C	LG ACT 1995 Section 6.16
Prime Mover & Tri Axle Side Tipper	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Prime Mover & Low Loader	Per Hour	3140120	\$ 195.00	\$ 195.00	Y	C	LG ACT 1995 Section 6.16
Bobcat	Per Hour	3140120	\$ 105.00	\$ 110.00	Y	C	LG ACT 1995 Section 6.16
Broom & Tractor	Per Hour	3140120	\$ 120.00	\$ 120.00	Y	C	LG ACT 1995 Section 6.16
Truck - 3T	Per Hour	3140120	\$ 115.00	\$ 115.00	Y	C	LG ACT 1995 Section 6.16
Cherry Picker	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Excavator	Per Hour	3140120	\$ 125.00	\$ 125.00	Y	C	LG ACT 1995 Section 6.16
Street Sweeper	Per Hour	3140120	\$ 115.00	\$ 115.00	Y	C	LG ACT 1995 Section 6.16
Labour Hire	Per Hour	3140120	\$ 85.00	\$ 85.00	Y	C	LG ACT 1995 Section 6.16
Western Power Hourly Rate	Per Hour	3140120	\$ 245.00	\$ 245.00	Y	C	LG ACT 1995 Section 6.16
Ride on Mower	Per Hour	3140120	\$ 95.00	\$ 95.00	Y	C	LG ACT 1995 Section 6.16
Compactor	Per Day	3140120	\$ 55.00	Not to Hire	Y	C	LG ACT 1995 Section 6.16
Gravel/Wodjil	Per Tonne	3140120	\$ 30.00	\$ 30.00	Y	C	LG ACT 1995 Section 6.16
Blue Metal (if available)	Per Tonne	3140120	\$ 70.00	\$ 70.00	Y	C	LG ACT 1995 Section 6.16
Other Economic Services							
ATM Fee	Per Transaction	3130822	\$ 2.80	\$ 2.80	Y	C	LG ACT 1995 Section 6.16
Community Bus	Per km	3130834	\$ 0.88	\$ 0.90	Y	C	LG ACT 1995 Section 6.16
Community Bus; Cleaning Fee - If Required (Includes Staff Time & Materials)	Cost Recovery		Cost Recovery	Cost Recovery	Y	C	LG ACT 1995 Section 6.16
Water Standpipes	Per kL	3130821	TBA	TBA		C	LG ACT 1995 Section 6.16