Shire of Koorda

Drive in, stay awhile

# BUDGET 2026-2027

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# Message from the President

It is my pleasure to provide commentary on the 2026/27 Annual Budget.

This year's budget has been prepared with a 3.5% rate increase and continues Council's commitment to maintaining essential services while investing in the long-term sustainability of our community and infrastructure. Council has also adopted a revised schedule of fees and charges for 2026/27, with most fees increasing by 5% to reflect rising operating costs.

A notable change this year is the introduction of an industry-based rental matrix for all Shire-owned housing. This new model provides a more equitable and transparent approach to setting rental rates and replaces the longstanding fixed rental arrangement previously applied to staff housing.

The increasing cost of service delivery continues to place pressure on local governments. This is reflected in a 17% increase in waste and recycling collection fees, driven by broader market conditions and increasing operating costs. Despite these pressures, Council remains committed to delivering an elevated level of service across all programs and ensuring the long-term sustainability of Shire operations.

The budget includes a substantial capital works program totalling $3.508 million, with investment across roads, infrastructure, buildings, plant, and equipment. Road infrastructure remains Council's highest priority, accounting for $2.108 million, or approximately 60% of the total capital works program.

This year's roadworks program includes four road reconstruction projects covering approximately 7.9 kilometres, five clear, reform and gravel sheeting projects across 28.4 kilometres, the full cement stabilisation of an intersection, road resealing works, asphalt treatments at key intersections, finalisation of Wheatbelt Secondary Freight Network projects, and ongoing footpath repairs and upgrades throughout the townsite. These projects are funded through a combination of Federal and State Government grants together with a Shire contribution.

A significant achievement for the region is the allocation of a shared Community Emergency Services Manager (CESM) position between the Shires of Koorda, Mount Marshall, and Mukinbudin. Hosted by the Shire of Koorda, this position will strengthen emergency management capability across our communities and further enhance preparedness, response, and recovery planning. Council has allocated funding within this budget and looks forward to working collaboratively with our neighbouring Shires and the Department of Fire and Emergency Services to ensure the program's success.

Council also continues to invest in the renewal of its plant fleet, with $922,000 allocated towards replacement plant and equipment. The replacement of the Shire grader is the largest component of this program and will help ensure our works team can continue delivering efficient and reliable road maintenance services across the district.

The Building and Infrastructure Program includes a number of important community projects. A major focus for 2026/27 will be progressing upgrades to the Koorda Drive-In, with funding proposed through a partnership involving Lotterywest, the Koorda Community Resource Centre and the Shire.

Additional works include improvements to Shire-owned housing, upgrades to the Administration Office and continued investment in community facilities.

With the Recreation Centre now fully operational, Council has allocated funds for further improvements including the installation of vertical blinds, construction of a forklift access ramp and specialised oval maintenance works to improve playing surface quality for community users.

Beyond physical infrastructure, Council remains committed to sound governance, strategic planning, and financial sustainability. Funding has been allocated to undertake a range of important planning and compliance projects including reviews of the Strategic Community Plan, Long-Term Financial Plan, Corporate Business Plan, Workforce Plan, Disability Access, and Inclusion Plan, Financial and Risk Management Plan, and other key governance initiatives. These projects will help ensure Council is well positioned to meet future community needs while maintaining strong governance practices.

I would like to acknowledge and thank Council, Chief Executive Officer Zac Donovan, the Executive Leadership Team, and all Shire staff for their work in preparing the 2026/27 Budget. Their efforts ensure we continue to deliver services, maintain our assets, and invest in initiatives that support our community both now and into the future.

I look forward to seeing these projects and initiatives delivered over the next 12 months for the benefit of our residents, businesses, and visitors.

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

# Chief Executive Officer Comment

The annual budget for 2026-27 has been developed in a context of uncertainty from risks to both sources of additional revenue and increasing costs to core Shire functions.

Reviews and reductions to government grant programs, including a halt to Wheatbelt Secondary Freight Network funding, has created anxiety across the sector, which has been worsened by the potential ongoing impact on costs from the conflict in the Middle East.

As such, in setting the Shire Budget for the coming period, Council has exercised caution by limiting discretionary projects, focusing on alternative funding streams and adopting additional operational reviews and reporting to respond to changing circumstances.

The key variables defined in the shire budget are:

**Income**

| | |
|---|---|
| Rates (less discounts) | $1,344,000 |
| Total Grants (including applied) | $2,158,000 |
| Fees and Charges | $886,000 |
| Other Income (including interest) | $238,000 |

Council has not reacted prematurely to the potential financial risks but rather set a modest increase of 3.5 per cent with a general fees increase of five per cent. A significant exception is rental for shire properties which are adjusted to align with a matrix used by other regional housing providers to ensure market rates and fairness to all tenants.

**Capital Works**

| | |
|---|---|
| Road Works | $2,108,000 |
| Other Infrastructure | $208,000 |
| Plant and Equipment | $922,000 |
| Land and Buildings | $270,000 |

As shown road works and plant dominant capital expenditure by the shire with $2.1m allocated to roads, of which just $8,000 is to be funded by ratepayers. And of the $922,000 to be spent on plant, $450,000 is projected to be recovered through trades and auctions.

The development of the annual budget involved a series of workshops and discussions in which Council set the discretionary projects, that are heavily reliant on external grant funding and debated key adjustments to areas of expenditure and income sources.

The contribution of all members of Council, led by President Jannah Stratford, is critical to defining the priorities and necessary adjustments to deliver an annual budget that is both financially responsible and maximises the outcomes for the community.

As such I want to thank Council for their active participation in the process, along with Deputy CEO Lana Foote for her focus and effort in translating Council's vision into working documents and Works Supervisor Darren West in establishing the Shire's major area of expenditure.

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

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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Revenue** | | $ | $ | $ |
| Rates | 2(a) | 1,343,867 | 1,297,347 | 1,302,742 |
| Grants, subsidies and contributions | | 642,575 | 3,873,405 | 1,406,330 |
| Fees and charges | 13 | 866,089 | 714,739 | 709,998 |
| Interest revenue | 9(a) | 237,600 | 237,567 | 232,500 |
| Other revenue | | 199,080 | 94,250 | 24,000 |
| | | 3,289,211 | 6,217,308 | 3,675,570 |
| **Expenses** | | | | |
| Employee costs | | (1,918,530) | (1,661,331) | (1,512,032) |
| Materials and contracts | | (1,269,959) | (1,352,164) | (1,463,305) |
| Utility charges | | (312,100) | (251,086) | (291,640) |
| Depreciation | 6 | (2,778,240) | (2,624,267) | (2,481,130) |
| Insurance | | (253,442) | (230,977) | (247,496) |
| Other expenditure | | (111,871) | (98,038) | (118,261) |
| | | (6,644,142) | (6,217,863) | (6,113,864) |
| | | (3,354,931) | (555) | (2,438,294) |
| Capital grants, subsidies and contributions | | 1,515,762 | 2,613,244 | 1,744,710 |
| Profit on asset disposals | 5 | 183,000 | 110,496 | 118,000 |
| Loss on asset disposals | 5 | (21,500) | (25,253) | (28,000) |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 56,668 | 0 |
| | | 1,677,262 | 2,755,155 | 1,834,710 |
| **Net result for the period** | | **(1,677,669)** | **2,754,600** | **(603,584)** |
| **Total other comprehensive income for the period** | | **0** | **0** | **0** |
| **Total comprehensive income for the period** | | **(1,677,669)** | **2,754,600** | **(603,584)** |

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 2027**

| CASH FLOWS FROM OPERATING ACTIVITIES | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Receipts** | | $ | $ | $ |
| Rates | | 1,343,867 | 1,360,804 | 1,302,742 |
| Grants, subsidies and contributions | | 642,575 | 3,865,176 | 1,183,246 |
| Fees and charges | | 866,089 | 714,739 | 709,998 |
| Interest revenue | | 237,600 | 237,567 | 232,500 |
| Goods and services tax received | | 253,992 | 322,955 | 215,477 |
| Other revenue | | 199,080 | 94,250 | 24,000 |
| | | 3,543,203 | 6,595,491 | 3,667,963 |
| **Payments** | | | | |
| Employee costs | | (1,918,530) | (1,619,111) | (1,512,032) |
| Materials and contracts | | (1,269,959) | (1,445,214) | (1,115,566) |
| Utility charges | | (312,100) | (251,086) | (291,640) |
| Insurance paid | | (253,442) | (230,977) | (247,496) |
| Goods and services tax paid | | (253,992) | (289,043) | (563,216) |
| Other expenditure | | (111,871) | (98,038) | (118,261) |
| | | (4,119,894) | (3,933,469) | (3,848,211) |
| **Net cash provided by (used in) operating activities** | 4 | (576,691) | 2,662,022 | (180,248) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (1,192,000) | (3,055,516) | (1,386,200) |
| Payments for construction of infrastructure | 5(b) | (2,316,000) | (3,226,807) | (3,061,791) |
| Proceeds from capital grants, subsidies and contributions | | 1,515,762 | 2,390,160 | 1,744,710 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 450,000 | 489,378 | 453,000 |
| **Net cash (used in) investing activities** | | (1,542,238) | (3,402,785) | (2,250,281) |
| **Net (decrease) in cash held** | | (2,118,929) | (740,763) | (2,430,529) |
| Cash at beginning of year | | 6,648,377 | 7,389,140 | 7,389,140 |
| **Cash and cash equivalents at the end of the year** | 4 | **4,529,448** | **6,648,377** | **4,958,611** |

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 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | $ | $ | $ |
| **Revenue from operating activities** | | | | |
| General rates | 2(a)(i) | 1,336,470 | 1,291,109 | 1,291,157 |
| Rates excluding general rates | 2(a) | 7,397 | 6,238 | 11,585 |
| Grants, subsidies and contributions | | 642,575 | 3,873,405 | 1,406,330 |
| Fees and charges | 13 | 866,089 | 714,739 | 709,998 |
| Interest revenue | 9(a) | 237,600 | 237,567 | 232,500 |
| Other revenue | | 199,080 | 94,250 | 24,000 |
| Profit on asset disposals | 5 | 183,000 | 110,496 | 118,000 |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 56,668 | 0 |
| | | 3,472,211 | 6,384,472 | 3,793,570 |
| **Expenditure from operating activities** | | | | |
| Employee costs | | (1,918,530) | (1,661,331) | (1,512,032) |
| Materials and contracts | | (1,269,959) | (1,352,164) | (1,463,305) |
| Utility charges | | (312,100) | (251,086) | (291,640) |
| Depreciation | 6 | (2,778,240) | (2,624,267) | (2,481,130) |
| Insurance | | (253,442) | (230,977) | (247,496) |
| Other expenditure | | (111,871) | (98,038) | (118,261) |
| Loss on asset disposals | 5 | (21,500) | (25,253) | (28,000) |
| | | (6,665,642) | (6,243,116) | (6,141,864) |
| Non cash amounts excluded from operating activities | 3(c) | 2,627,137 | 2,495,745 | 2,399,402 |
| **Amount attributable to operating activities** | | **(566,294)** | **2,637,101** | **51,108** |
| **INVESTING ACTIVITIES** | | | | |
| **Inflows from investing activities** | | | | |
| Proceeds from capital grants, subsidies and contributions | | 1,515,762 | 2,613,244 | 1,744,710 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 450,000 | 489,378 | 453,000 |
| | | 1,965,762 | 3,102,622 | 2,197,710 |
| **Outflows from investing activities** | | | | |
| Acquisition of property, plant and equipment | 5(a) | (1,192,000) | (3,055,516) | (1,386,200) |
| Acquisition of infrastructure | 5(b) | (2,316,000) | (3,226,807) | (3,061,791) |
| | | (3,508,000) | (6,282,323) | (4,447,991) |
| **Amount attributable to investing activities** | | **(1,542,238)** | **(3,179,701)** | **(2,250,281)** |
| **FINANCING ACTIVITIES** | | | | |
| **Inflows from financing activities** | | | | |
| Transfers from reserve accounts | 8(a) | 686,996 | 2,047,785 | 1,381,477 |
| | | 686,996 | 2,047,785 | 1,381,477 |
| **Outflows from financing activities** | | | | |
| Transfers to reserve accounts | 8(a) | (395,400) | (703,072) | (215,000) |
| | | (395,400) | (703,072) | (215,000) |
| **Amount attributable to financing activities** | | **291,596** | **1,344,713** | **1,166,477** |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | |
| **Surplus remaining at the start of the financial year** | 3 | 1,816,936 | 1,014,823 | 1,032,696 |
| Amount attributable to operating activities | | (566,294) | 2,637,101 | 51,108 |
| Amount attributable to investing activities | | (1,542,238) | (3,179,701) | (2,250,281) |
| Amount attributable to financing activities | | 291,596 | 1,344,713 | 1,166,477 |
| **Surplus remaining after the imposition of general rates** | 3 | **0** | **1,816,936** | **0** |

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

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

## 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.

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

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

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

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

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

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

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

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

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

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

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

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 2. RATES AND SERVICE CHARGES

### (a) Rating Information

| Rate Description | Basis of valuation | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Actual total revenue | 2025/26 Budget total revenue |
|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ |
| (i) General rates | | | | | | | | | |
| GRV | Gross rental valuation | 0.104000 | 134 | 1,304,848 | 135,704 | 0 | 135,704 | 130,656 | 130,656 |
| UV | Unimproved valuation | 0.008423 | 214 | 142,558,000 | 1,200,766 | 0 | 1,200,766 | 1,160,453 | 1,160,501 |
| **Total general rates** | | | 348 | 143,862,848 | 1,336,470 | 0 | 1,336,470 | 1,291,109 | 1,291,157 |
| | | **Minimum** | | | | | | | |
| (ii) Minimum payment | | $ | | | | | | | |
| GRV | Gross rental valuation | 455.00 | 30 | 40,232 | 13,650 | 0 | 13,650 | 13,640 | 13,640 |
| UV | Unimproved valuation | 455.00 | 28 | 701,678 | 12,740 | 0 | 12,740 | 12,320 | 12,320 |
| **Total minimum payments** | | | 58 | 741,910 | 26,390 | 0 | 26,390 | 25,960 | 25,960 |
| **Total general rates and minimum payments** | | | 406 | 144,604,758 | 1,362,860 | 0 | 1,362,860 | 1,317,069 | 1,317,117 |
| (iii) Ex-gratia rates | | | | | | | | | |
| CBH | | 0.073000 | 1 | 424,760 | 31,007 | 0 | 31,007 | 30,625 | 30,625 |
| | | | | | 1,393,867 | 0 | 1,393,867 | 1,347,694 | 1,347,742 |
| Discounts (Refer note 2(d)) | | | | | | | (50,000) | (50,347) | (45,000) |
| Total rates | | | | | 1,393,867 | 0 | 1,343,867 | 1,297,347 | 1,302,742 |
| Late payment of rate or service charge interest | | | | | | | 10,000 | 15,414 | 7,500 |
| | | | | | | | 10,000 | 15,414 | 7,500 |

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

*Rateable Value at time of adopting budget.

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

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

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

## 2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

**Option 1 (Discount)**
Full amount of rates and charges including arrears, to be paid on or before 12 August 2026.

**Option 2 (Full payment)**
Full amount of rates and charges including arrears, to be paid on or before 26 August 2026 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 26 August 2026 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 28 October 2026, or 2 months after the due date of the first instalment, whichever is later; and
Third instalment to be made on or before 6 January 2027, or 2 months after the due date of the second instalment, whichever is later; and
Fourth instalment to be made on or before 10 March 2027, 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 |
|---|---|---|---|---|
| | | $ | % | % |
| **Option one** | | | | |
| Early full payment | 12/08/2026 | 0 | 0.0% | 0.0% |
| **Option two** | | | | |
| Single full payment | 26/08/2026 | 0 | 0.0% | 11.0% |
| **Option three** | | | | |
| First instalment | 26/08/2026 | 0 | 0.0% | 11.0% |
| Second instalment | 28/10/2026 | 0 | 0.0% | 11.0% |
| Third instalment | 6/01/2027 | 0 | 0.0% | 11.0% |
| Fourth instalment | 10/03/2027 | 0 | 0.0% | 11.0% |

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (c) Service Charges

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

### (d) Early payment discounts

| Rate, fee or charge to which discount is granted | Type | Discount % | Discount ($) | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget | Circumstances in which discount is granted |
|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | |
| General rates and minimum payments | Rate | 5.0% | 0 | 50,000 | 50,347 | 45,000 | Discount applies if rates, (including arrears and waste) are paid in full by 12/08/2026. |
| | | | | 50,000 | 50,347 | 45,000 | |

### (e) Waivers or concessions

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

SHIRE OF KOORDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 3. NET CURRENT ASSETS

| | Note | 2026/27 Budget 30 June 2027 Carried forward | 2025/26 Actual 30 June 2026 Carried forward | 2025/26 Budget 30 June 2026 Carried forward |
|---|---|---|---|---|
| **(a) Composition of estimated net current assets** | | | | |
| **Current assets** | | $ | $ | $ |
| Cash and cash equivalents | 4 | 4,529,448 | 6,648,377 | 4,958,611 |
| Receivables | | 142,151 | 142,151 | 297,696 |
| Inventories | | 407 | 407 | 7,471 |
| | | 4,672,006 | 6,790,935 | 5,263,778 |
| **Less: current liabilities** | | | | |
| Trade and other payables | | (330,601) | (330,601) | (457,486) |
| Employee provisions | | (373,687) | (373,687) | (357,992) |
| | | (704,288) | (704,288) | (815,478) |
| **Net current assets** | | 3,967,718 | 6,086,647 | 4,448,300 |
| | | | | |
| **Less: Total adjustments to net current assets** | 3(b) | (3,967,718) | (4,269,711) | (4,448,300) |
| **Net current assets used in the Statement of Financial Activity** | | 0 | 1,816,936 | 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.

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | 8 | (4,211,748) | (4,503,344) | (4,681,584) |
| Add: Current liabilities covered by funds held in reserve account | | | | |
| - Current portion of employee benefit provisions | | 244,030 | 233,633 | 233,284 |
| **Total adjustments to net current assets** | | (3,967,718) | (4,269,711) | (4,448,300) |

**Items excluded from calculation of budgeted deficiency**

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

**(c) Amounts excluded from operating activities**

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| Less: Profit on asset disposals | 5 | (183,000) | (110,496) | (118,000) |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | | 0 | (56,668) | 0 |
| Add: Loss on asset disposals | 5 | 21,500 | 25,253 | 28,000 |
| Add: Depreciation | 6 | 2,778,240 | 2,624,267 | 2,481,130 |
| Movement in current liabilities associated funds held in reserve account: | | | | |
| - Current portion of employee benefit provisions | | 10,397 | 8,625 | 8,272 |
| Non-cash movements in non-current assets and liabilities: | | | | |
| - Pensioner deferred rates | | 0 | 1,172 | 0 |
| - Employee benefit provisions | | 0 | 3,592 | 0 |
| **Non cash amounts excluded from operating activities** | | 2,627,137 | 2,495,745 | 2,399,402 |

## 3. NET CURRENT ASSETS (CONTINUED)

### (d) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 4. RECONCILIATION OF CASH

### (a) Reconciliation of cash

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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| | | $ | $ | $ |
| Cash and cash equivalents | | 4,529,448 | 6,648,377 | 4,958,611 |
| **Restrictions** | | | | |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | | |
| Cash and cash equivalents | | 4,211,748 | 4,503,344 | 4,681,584 |
| | | 4,211,748 | 4,503,344 | 4,681,584 |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Reserve accounts | 8 | 4,211,748 | 4,503,344 | 4,681,584 |
| **Total restricted financial assets** | | 4,211,748 | 4,503,344 | 4,681,584 |

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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| Net result | | (1,677,669) | 2,754,600 | (603,584) |
| Non-cash items: | | | | |
| Depreciation | 6 | 2,778,240 | 2,624,267 | 2,481,130 |
| (Profit) on sale of assets | 5 | (161,500) | (85,243) | (90,000) |
| Adjustments to fair value of financial assets at fair value through profit and loss | | 0 | (56,668) | 0 |
| Changes in assets and liabilities: | | | | |
| Decrease in receivables | | 0 | 89,140 | 0 |
| Decrease in inventories | | 0 | 7,064 | 0 |
| Decrease in other assets | | 0 | 69,334 | 0 |
| (Decrease) in trade and other payables | | 0 | (146,515) | 0 |
| (Decrease) in capital grant/contributions liabilities | | 0 | (223,084) | (223,084) |
| Increase in employee related provisions | | 0 | 19,287 | 0 |
| Capital grants, subsidies and contributions | | (1,515,762) | (2,390,160) | (1,744,710) |
| Net cash provided by/(used in) operating activities | | (576,691) | 2,662,022 | (180,248) |

**MATERIAL ACCOUNTING POLICES**

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

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

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

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

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

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## 5. PROPERTY, PLANT AND EQUIPMENT

| | 2026/27 Budget | | | | | 2025/26 Actual | | | | | 2025/26 Budget | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
| **(a) Property, Plant and Equipment** | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Buildings - specialised | 270,000 | 0 | 0 | 0 | 0 | 1,009,459 | 0 | 0 | 0 | 0 | 312,200 | 0 | 0 | 0 | 0 |
| Plant and equipment | 922,000 | (288,500) | 450,000 | 183,000 | (21,500) | 2,046,057 | (404,135) | 489,378 | 110,496 | (25,253) | 1,074,000 | (363,000) | 453,000 | 118,000 | (28,000) |
| Total | 1,192,000 | (288,500) | 450,000 | 183,000 | (21,500) | 3,055,516 | (404,135) | 489,378 | 110,496 | (25,253) | 1,386,200 | (363,000) | 453,000 | 118,000 | (28,000) |
| **(b) Infrastructure** | | | | | | | | | | | | | | | |
| Infrastructure - roads | 2,108,000 | 0 | 0 | 0 | 0 | 2,342,193 | 0 | 0 | 0 | 0 | 2,187,000 | 0 | 0 | 0 | 0 |
| Infrastructure - other | 208,000 | 0 | 0 | 0 | 0 | 884,614 | 0 | 0 | 0 | 0 | 874,791 | 0 | 0 | 0 | 0 |
| Total | 2,316,000 | 0 | 0 | 0 | 0 | 3,226,807 | 0 | 0 | 0 | 0 | 3,061,791 | 0 | 0 | 0 | 0 |
| **Total** | 3,508,000 | (288,500) | 450,000 | 183,000 | (21,500) | 6,282,323 | (404,135) | 489,378 | 110,496 | (25,253) | 4,447,991 | (363,000) | 453,000 | 118,000 | (28,000) |

**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.

## 6. DEPRECIATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Class** | | | |
| Buildings - specialised | 237,696 | 212,977 | 209,630 |
| Furniture and equipment | 20,016 | 19,968 | 20,150 |
| Plant and equipment | 426,660 | 410,332 | 356,000 |
| Infrastructure - roads | 1,312,140 | 1,249,127 | 1,200,000 |
| Infrastructure - other | 781,728 | 731,863 | 695,350 |
| | 2,778,240 | 2,624,267 | 2,481,130 |
| **By Program** | | | |
| Law, order, public safety | 9,768 | 8,362 | 8,460 |
| Health | 12,252 | 11,083 | 11,150 |
| Education and welfare | 2,640 | 2,150 | 2,200 |
| Housing | 53,988 | 54,240 | 53,500 |
| Community amenities | 275,232 | 273,801 | 273,390 |
| Recreation and culture | 440,592 | 382,019 | 343,700 |
| Transport | 1,462,476 | 1,400,780 | 1,351,780 |
| Economic services | 80,064 | 67,467 | 66,850 |
| Other property and services | 441,228 | 424,365 | 370,100 |
| | 2,778,240 | 2,624,267 | 2,481,130 |

### 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 life and amortisation method are reviewed at the end of each financial year.

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

# 7. BORROWINGS

## (a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2027 and did not have, and has not budgeted to have any borrowings for the year ended 30th June 2026

## (b) New borrowings - 2026/27

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

## (c) Unspent borrowings

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

## (d) Credit Facilities

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **Undrawn borrowing facilities credit standby arrangements** | | | |
| Bank overdraft limit | 0 | 0 | 0 |
| Bank overdraft at balance date | 0 | 0 | 0 |
| Credit card limit | 20,000 | 20,000 | 10,000 |
| Credit card balance at balance date | 0 | 0 | 0 |
| **Total amount of credit unused** | 20,000 | 20,000 | 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.

## 8. RESERVE ACCOUNTS

### (a) Reserve Accounts - Movement

| | 2026/27 Budget | | | | 2025/26 Actual | | | | 2025/26 Budget | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
| | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Restricted by council** | | | | | | | | | | | | |
| (a) Leave reserve | 233,633 | 10,397 | 0 | 244,030 | 225,012 | 8,621 | 0 | 233,633 | 225,012 | 8,272 | 0 | 233,284 |
| (b) Plant reserve | 448,290 | 19,949 | (375,496) | 92,743 | 605,107 | 23,183 | (180,000) | 448,290 | 605,107 | 22,245 | (520,000) | 107,352 |
| (c) Road reserve | 765,213 | 34,052 | 0 | 799,265 | 791,875 | 30,338 | (57,000) | 765,213 | 791,875 | 29,112 | (57,000) | 763,987 |
| (d) Council Building reserve | 576,534 | 125,656 | (87,500) | 614,690 | 907,927 | 433,107 | (764,500) | 576,534 | 907,929 | 33,379 | (153,502) | 787,806 |
| (e) TV reserve | 0 | 0 | 0 | 0 | 35,787 | 748 | (36,535) | 0 | 35,787 | 1,316 | 0 | 37,103 |
| (f) Recreation reserve | 550,821 | 24,512 | (172,000) | 403,333 | 1,096,242 | 34,579 | (580,000) | 550,821 | 1,096,243 | 40,310 | (565,975) | 570,578 |
| (g) Medical Practitioners reserve | 0 | 0 | 0 | 0 | 334,607 | 6,991 | (341,598) | 0 | 334,607 | 12,301 | 0 | 346,908 |
| (h) IT and Administration reserve | 341,919 | 15,215 | (52,000) | 305,134 | 382,273 | 14,646 | (55,000) | 341,919 | 382,273 | 14,053 | (75,000) | 321,326 |
| (i) Sewerage reserve | 1,384,106 | 156,593 | 0 | 1,540,699 | 1,241,540 | 142,566 | 0 | 1,384,106 | 1,241,540 | 45,642 | 0 | 1,287,182 |
| (j) Community Bus reserve | 73,111 | 3,253 | 0 | 76,364 | 70,413 | 2,698 | 0 | 73,111 | 70,414 | 2,589 | 0 | 73,003 |
| (k) NRM reserve | 0 | 0 | 0 | 0 | 24,735 | 517 | (25,252) | 0 | 24,735 | 909 | 0 | 25,644 |
| (l) Waste Management reserve | 129,717 | 5,773 | 0 | 135,490 | 132,539 | 5,078 | (7,900) | 129,717 | 132,539 | 4,872 | (10,000) | 127,411 |
| | 4,503,344 | 395,400 | (686,996) | 4,211,748 | 5,848,057 | 703,072 | (2,047,785) | 4,503,344 | 5,848,061 | 215,000 | (1,381,477) | 4,681,584 |

### (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** | | |
| **Restricted by council** | | |
| (a) Leave reserve | Ongoing | To be used to fund annual, long service, accrued holiday and sick leave requirements. |
| (b) Plant reserve | Ongoing | 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 | Ongoing | To be used to assist future road works difficult to fund on an annual basis including acts of nature. |
| (d) Council Building reserve | Ongoing | To be used to fund the major asset category the Shire owns, and allow some management of the various building requirements. |
| (e) TV reserve | 30/06/2026 | To be used to fund future upgrading or extension of receiver/transmission facility. |
| (f) Recreation reserve | Ongoing | To be used to fund future upgrading, renovations and general requirements. |
| (g) Medical Practitioners reserve | 30/06/2026 | To be used to fund future costs of attracting and retaining a qualified medical practitioner within the District/Region. |
| (h) IT and Administration reserve | Ongoing | To be used to fund future technology that will require future updating. |
| (i) Sewerage reserve | Ongoing | To be used to fund upgrading and replacement of the town sewerage treatment plant. |
| (j) Community Bus reserve | Ongoing | To be used to fund the change over of costs of the community bus. |
| (k) NRM reserve | 30/06/2026 | To be used to fund the future retention of the NRM officer. |
| (l) Waste Management reserve | Ongoing | To be used to fund future refuse development. |

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## 9. OTHER INFORMATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| **The net result includes as revenues** | $ | $ | $ |
| **(a) Interest earnings** | | | |
| Investments | 227,600 | 222,153 | 225,000 |
| Other interest revenue | 10,000 | 15,414 | 7,500 |
| | 237,600 | 237,567 | 232,500 |
| **The net result includes as expenses** | | | |
| **(b) Auditors remuneration** | | | |
| Audit services | 48,800 | 51,897 | 47,400 |
| Other services | 2,000 | 0 | 5,600 |
| | 50,800 | 51,897 | 53,000 |
| **(c) Write offs** | | | |
| General rate | 0 | 10,201 | 0 |
| | 0 | 10,201 | 0 |

## 10. COUNCIL MEMBERS REMUNERATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **President** | | | |
| President's allowance | 13,482 | 13,482 | 13,482 |
| Meeting attendance fees | 13,128 | 13,128 | 13,128 |
| Other expenses | 2,200 | 2,440 | 0 |
| ICT expenses | 1,000 | 910 | 1,000 |
| Annual allowance for ICT expenses | 900 | 900 | 900 |
| Travel and accommodation expenses | 1,500 | 644 | 1,500 |
| | 32,210 | 31,504 | 30,010 |
| **Deputy President** | | | |
| Deputy President's allowance | 3,371 | 3,370 | 3,371 |
| Meeting attendance fees | 6,390 | 6,390 | 6,390 |
| Other expenses | 2,200 | 750 | 0 |
| ICT expenses | 1,000 | 910 | 1,000 |
| Annual allowance for ICT expenses | 900 | 900 | 900 |
| Travel and accommodation expenses | 1,500 | 1,413 | 1,500 |
| | 15,361 | 13,733 | 13,161 |
| **Council member 3** | | | |
| Meeting attendance fees | 6,390 | 6,390 | 6,390 |
| Other expenses | 2,200 | 750 | 0 |
| ICT expenses | 1,000 | 910 | 1,000 |
| Annual allowance for ICT expenses | 900 | 900 | 900 |
| Travel and accommodation expenses | 1,500 | 1,376 | 1,500 |
| | 11,990 | 10,326 | 9,790 |
| **Council member 4** | | | |
| Meeting attendance fees | 6,390 | 4,260 | 6,390 |
| Other expenses | 2,200 | 960 | 0 |
| ICT expenses | 1,000 | 910 | 1,000 |
| Annual allowance for ICT expenses | 900 | 600 | 900 |
| Travel and accommodation expenses | 1,500 | 0 | 1,500 |
| | 11,990 | 6,730 | 9,790 |
| **Council member 5** | | | |
| Meeting attendance fees | 6,390 | 6,390 | 6,390 |
| Other expenses | 2,200 | 750 | 0 |
| ICT expenses | 1,000 | 910 | 1,000 |
| Annual allowance for ICT expenses | 900 | 900 | 900 |
| Travel and accommodation expenses | 1,500 | 692 | 1,500 |
| | 11,990 | 9,642 | 9,790 |
| **Council member 6** | | | |
| Meeting attendance fees | 6,390 | 6,390 | 4,260 |
| Other expenses | 2,200 | 750 | 0 |
| ICT expenses | 1,000 | 910 | 1,000 |
| Annual allowance for ICT expenses | 900 | 900 | 600 |
| Travel and accommodation expenses | 1,500 | 872 | 1,500 |
| | 11,990 | 9,822 | 7,360 |
| **Council member 7** | | | |
| Meeting attendance fees | 6,390 | 4,260 | 4,260 |
| Other expenses | 2,200 | 840 | 0 |
| ICT expenses | 1,000 | 910 | 1,000 |
| Annual allowance for ICT expenses | 900 | 600 | 600 |
| Travel and accommodation expenses | 1,500 | 0 | 1,500 |
| | 11,990 | 6,610 | 7,360 |
| **Total Council Member Remuneration** | 107,521 | 88,367 | 87,261 |
| President's allowance | 13,482 | 13,482 | 13,482 |
| Deputy President's allowance | 3,371 | 3,370 | 3,371 |
| Meeting attendance fees | 51,468 | 47,208 | 47,208 |
| Other expenses | 15,400 | 7,240 | 0 |
| ICT expenses | 7,000 | 6,370 | 7,000 |
| Annual allowance for ICT expenses | 6,300 | 5,700 | 5,700 |
| Travel and accommodation expenses | 10,500 | 4,997 | 10,500 |
| | 107,521 | 88,367 | 87,261 |

## 11. REVENUE AND EXPENDITURE

### (a) Revenue and Expenditure Classification

REVENUES

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

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

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

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

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

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

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

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

**PROFIT ON ASSET DISPOSAL**
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

**EMPLOYEE COSTS**
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker’s compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

**LOSS ON ASSET DISPOSAL**
Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**
Depreciation and amortisation expenses raised on all classes of assets.

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

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

## 11. REVENUE AND EXPENDITURE (CONTINUED)

### (b) Revenue Recognition

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/ Warranties | Timing of Revenue recognition |
|---|---|---|---|---|---|
| Grant contracts with customers | Community events 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 |
| 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 |

## 12. PROGRAM INFORMATION

### Key Terms and Definitions - Reporting Programs

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

| OBJECTIVE | ACTIVITIES |
| --- | --- |
| **Governance**<br>To provide 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**<br>To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue. |
| **Law, order, public safety**<br>To provide services to help ensure a safer and environmentally conscious community. | Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services. |
| **Health**<br>To provide an operational framework for environmental and community health. | Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. |
| **Education and welfare**<br>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**<br>To provide and maintain staff, joint venture and elderly residents housing. | Provision and maintenance staff, community and joint venture housing. |
| **Community amenities**<br>To provide services required by the community. | Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences. |
| **Recreation and culture**<br>To establish and effectively manage infrastructure and 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**<br>To provide safe, effective and efficient transport services to the community. | Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. |
| **Economic services**<br>To help promote the shire and its economic 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**<br>To monitor and control council's overheads operating accounts. | Private works operation, plant repair and operation costs and engineering operation costs. |

## 13. FEES AND CHARGES

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Program:** | | | |
| General purpose funding | 2,000 | 3,360 | 2,000 |
| Law, order, public safety | 1,830 | 2,333 | 1,310 |
| Health | 7,965 | 5,850 | 7,800 |
| Housing | 332,406 | 213,632 | 234,265 |
| Community amenities | 244,108 | 243,712 | 220,923 |
| Recreation and culture | 23,480 | 26,661 | 19,400 |
| Economic services | 249,300 | 214,623 | 219,300 |
| Other property and services | 5,000 | 4,568 | 5,000 |
| | 866,089 | 714,739 | 709,998 |

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

| Description | Notes | Account | Fee & Charge 2025/26 | Fee & Charge 2026/27 | GST | Statutory or Council Fee | Act or Regulation |
|---|---|---|---|---|---|---|---|
| **Property Enquiries** | | | | | | | |
| Settlement/Real Estate Agents - Rural Rates Enquiry Only | Per Request | 3030121 | $ 82.50 | $ 88.00 | Y | C | LG Act 1995 Section 6.16 |
| Settlement/Real Estate Agents - Townsite Only Rates, Orders & Requisitions | Per Request | 3030121 | $ 137.50 | $ 143.00 | Y | C | LG Act 1995 Section 6.16 |
| CBH Ex-gratia rates - per tonne | | 3030140 | $ 0.070 | $ 0.073 | Y | C | LG Act 1995 Section 6.16 |
| **Administration** | | | | | | | |
| Application for Fixed Roadside Advertising Sign | Per Annum | 3030220 | $ - | $ 100.00 | Y | C | LG Act 1995 Section 6.16 |
| 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 | Per item | 3030222 | $ 9.00 | $ 9.00 | Y | C | LG Act 1995 Section 6.16 |
| Keyrings | Per item | 3030222 | $ 6.00 | $ 6.00 | Y | C | LG Act 1995 Section 6.16 |
| Pens | Per item | 3030222 | $ 5.00 | $ 5.00 | Y | C | LG Act 1995 Section 6.16 |
| Stubby Holders | Per item | 3030222 | $ 4.00 | $ 4.00 | Y | C | LG Act 1995 Section 6.16 |
| **Animal Control** | | | | | | | |
| 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 | $ 80.00 | Y | C | LG ACT 1995 Section 6.16 |
| Sustenance Fee | Per Day | 2050265 | $ 20.00 | $ 25.00 | Y | C | LG ACT 1995 Section 6.16 |
| Release of Dog or Cat Outside Facility Opening Hours | Per Animal | 3050220 | $ 225.00 | $ 235.00 | 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 | $ 55.00 | 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 |
| **Building Hire** | | | | | | | |
| ES Building | Per Day | 3050520 | $ 85.00 | $ 90.00 | Y | C | LG ACT 1995 Section 6.16 |
| ES Building; Darts Club - per use | Per Event | 3050520 | - | $ 20.00 | Y | C | LG ACT 1995 Section 6.16 |
| WACHS Health Centre Rent | Per Week | 3070720 | $ 165.00 | $ 173.25 | Y | C | LG ACT 1995 Section 6.16 |
| WACHS Health Centre Room Hire | Per Day | 3070720 | $ 55.00 | $ 60.00 | Y | C | LG ACT 1995 Section 6.16 |
| Public Hall; All Facilities | Per Event | 3110120 | $ 176.00 | $ 185.00 | Y | C | LG ACT 1995 Section 6.16 |
| Public Hall; Club Hire - Morning/Afternoon | Per Event | 3110120 | $ 15.00 | $ 20.00 | 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 | $ 30.00 | Y | C | LG ACT 1995 Section 6.16 |
| Public Hall; Full Dress Rehearsal | Per Event | 3110120 | $ 50.00 | $ 55.00 | Y | C | LG ACT 1995 Section 6.16 |
| Recreation Ground; Function - All Facilities (Pavillion, Kitchen, Bar etc) | Per Event | 3110320 | $ 285.00 | $ 300.00 | Y | C | LG ACT 1995 Section 6.16 |
| Recreation Ground; Meeting Rooms (Old Kitchen/Tennis Rooms/Kitchen Only) | Per Event | 3110320 | $ 85.00 | $ 90.00 | Y | C | LG ACT 1995 Section 6.16 |
| Recreation Ground; Use of PA System | Per Event | 3110320 | $ 50.00 | $ 55.00 | Y | C | LG ACT 1995 Section 6.16 |
| Recreation Ground; Bond for PA System | Bond | 3110320 | $ 270.00 | $ 285.00 | Y | C | LG ACT 1995 Section 6.16 |
| Recreation Ground; Functions where alcohol will be consumed | Bond | 3110320 | $ 385.00 | $ 400.00 | Y | C | LG ACT 1995 Section 6.16 |
| Swimming Pool (Out of normal hours - Manager's wage) | Per Hour | 3110220 | $ 77.00 | $ 77.00 | Y | C | LG ACT 1995 Section 6.16 |

| Description | Notes | Account | Fee & Charge 2025/26 | Fee & Charge 2026/27 | GST | Statutory or Council Fee | Act or Regulation |
|---|---|---|---|---|---|---|---|
| **Housing** | | | | | | | |
| Staff Housing; Employee Rent ($50 discount/week on property rental price) | Per Week | | $ 110.00 | - | N | C | LG ACT 1995 Section 6.16 |
| Lot 09 (52) Smith | Per Week | Pending occupancy 3090120-Staff 3090220-Other | - | $ 205.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 68 (18) Smith | Per Week | | - | $ 230.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 95 (38) Greenham (3) | Per Week | | $ 192.00 | $ 215.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 98 (32) Greenham | Per Week | | $ 198.00 | $ 205.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 164 (8A & 8B) Lodge (2) | Per Week | | $ 204.00 | $ 230.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 200 (6) Greenham (4) | Per Week | | - | $ 220.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 203 (4) Pearman | Per Week | | $ 204.00 | $ 225.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 271 (3) Greenham | Per Week | | - | $ 210.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 274 (2) Lodge | Per Week | | - | $ 215.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 282 (7) Pearman | Per Week | | - | $ 235.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 550 DEF (38) Smith (3) | Per Week | | $ 162.00 | $ 215.00 | N | C | LG ACT 1995 Section 6.16 |
| Lot 164 (8C) Lodge (GROH Lease) | Per Week | | Negotiated | Negotiated | N | C | LG ACT 1995 Section 6.16 |
| Lot 204 (6) Pearman (GROH Lease) | Per Week | | Negotiated | Negotiated | N | C | LG ACT 1995 Section 6.16 |
| Community Housing; Lot 13 (49) Smith (3) | Per Week | 3090320 | $ 168.00 | $ 200.00 | N | C | LG ACT 1995 Section 6.16 |
| Community Housing; Lot 291 (46) Smith (3) | Per Week | 3090320 | $ 168.00 | $ 200.00 | N | C | LG ACT 1995 Section 6.16 |
| Community Housing; 550 ABC (38) Smith (3) | Per Week | 3090320 | $ 162.00 | $ 210.00 | 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 | $ 200.00 | $ 240.00 | N | C | S.67 WARR Act 2007 |
| Refuse Collection; Age Pensioner | Per Bin | 3100120 | $ 140.00 | $ 170.00 | N | C | S.67 WARR Act 2007 |
| Recycling Collection | Per Bin | 3100125 | $ 190.00 | $ 225.00 | N | C | S.67 WARR Act 2007 |
| Recycling Collection; Age Pensioner | Per Bin | 3100125 | $ 140.00 | $ 170.00 | 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 | $ 0.08713 | $ 0.09150 | | | Health (Miscellaneous Provisions) Act 1911 Section 41 |
| Minimum Charge | | 3100120 | $ 380.00 | $ 400.00 | | | Health (Miscellaneous Provisions) Act 1911 Section 41 |
| Non-Rated Properties; First Major Fixture | | 3100120 | $ 270.00 | $ 285.00 | | | Health (Miscellaneous Provisions) Act 1911 Section 41 |
| Non-Rated Properties; Each Additional Major Fixture | | 3100120 | $ 125.00 | $ 130.00 | | | 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 | $ 1,575.00 | N | S | Planning and Development Regulations 2009 |
| Local Planning Scheme Amendment - Standard Amendment Plan | Per Application | 3100620 | $ 2,500.00 | $ 2,625.00 | N | S | Planning and Development Regulations 2009 |
| Local Planning Scheme Amendment - Complex Amendment Plan | Per Application | 3100620 | $ 5,000.00 | $ 5,250.00 | N | S | Planning and Development Regulations 2009 |

| Description | Notes | Account | Fee & Charge 2025/26 | Fee & Charge 2026/27 | GST | Statutory or Council Fee | Act or Regulation |
|---|---|---|---|---|---|---|---|
| **Cemetery** | | | | | | | |
| Plot Fee; Land For Grave 2.4m x 1.2m | Per Application | 3100720 | $ 30.00 | $ 32.50 | Y | C | Cemeteries Act 1986 |
| Plot Fee; Land For Grave 2.4m x 2.4m | Per Application | 3100720 | $ 60.00 | $ 65.00 | Y | C | Cemeteries Act 1986 |
| Digging of Grave; Child Under 5 Years of Age, 1.2m Deep | Per Internment | 3100720 | $ 820.00 | $ 860.00 | Y | C | Cemeteries Act 1986 |
| Digging of Grave; Any Other Person, 1.8m Deep | Per Internment | 3100720 | $ 1,240.00 | $ 1,300.00 | Y | C | Cemeteries Act 1986 |
| Digging of Grave; Any Other Person, 2.15m Deep | Per Internment | 3100720 | $ 1,500.00 | $ 1,575.00 | Y | C | Cemeteries Act 1986 |
| Digging of Grave; Beyond 1.8m for Each Additional 0.3m or Part Thereof | Per Internment | 3100720 | $ 200.00 | $ 210.00 | Y | C | Cemeteries Act 1986 |
| Re-Opening of Grave; Any Child Under 5 Years (Opening & Refilling) | Per Application | 3100720 | $ 820.00 | $ 860.00 | Y | C | Cemeteries Act 1986 |
| Re-Opening of Grave; Any Persons Over 5 Years (Opening & Refilling) | Per Application | 3100720 | $ 1,240.00 | $ 1,300.00 | Y | C | Cemeteries Act 1986 |
| Grant of Right of Burial | Per Application | 3100720 | $ 108.00 | $ 115.00 | N | C | Cemeteries Act 1986 |
| Additional Charge; Funeral Held on Saturdays | Per Event | 3100720 | $ 325.00 | $ 350.00 | Y | C | Cemeteries Act 1986 |
| Additional Charge; Funeral Held on Public Holidays and Sundays | Per Event | 3100720 | $ 540.00 | $ 570.00 | Y | C | Cemeteries Act 1986 |
| Niche Wall; Single Niche | Per Application | 3100721 | $ 150.00 | $ 160.00 | Y | C | Cemeteries Act 1986 |
| Niche Wall; Double Niche | Per Application | 3100721 | $ 250.00 | $ 265.00 | Y | C | Cemeteries Act 1986 |
| Funeral Directors Licence (Valid until 30 June of the financial year paid) | Per Application | 3100720 | $ 59.50 | $ 65.00 | N | C | Cemeteries Act 1986 |
| Monumental Masons Licence (Valid until 30 June of the financial year paid) | Per Application | 3100722 | $ 59.50 | $ 65.00 | N | C | Cemeteries Act 1986 |
| Permit; Erect Monument or Headstone | Per Application | 3100722 | $ 27.00 | $ 30.00 | N | C | Cemeteries Act 1986 |
| Permit; Erect Any Name Plate | Per Application | 3100722 | $ 21.00 | $ 25.00 | N | C | Cemeteries Act 1986 |
| **Seasonal Sporting Club Fees** | | | | | | | |
| Recreation Ground; Cricket | Per Annum | 3110321 | $ 720.00 | $ 755.00 | Y | C | LG ACT 1995 Section 6.16 |
| Recreation Ground; Tennis | Per Annum | 3110321 | $ 660.00 | $ 695.00 | Y | C | LG ACT 1995 Section 6.16 |
| Recreation Ground; Basketball | Per Annum | 3110321 | $ 660.00 | $ 695.00 | Y | C | LG ACT 1995 Section 6.16 |
| Recreation Ground; Hockey | Per Annum | 3110321 | $ 660.00 | $ 695.00 | Y | C | LG ACT 1995 Section 6.16 |
| Recreation Ground; Netball | Per Annum | 3110321 | $ 660.00 | $ 695.00 | Y | C | LG ACT 1995 Section 6.16 |
| Recreation Ground; Football | Per Annum | 3110321 | $ 4,125.00 | $ 4,330.00 | Y | C | LG ACT 1995 Section 6.16 |
| Sports Club; Golf | Per Annum | 3110321 | - | $ 695.00 | Y | C | LG ACT 1995 Section 6.16 |
| **Gymnasium Fees** | | | | | | | |
| Annual - Adult | Per Year | 3110322 | $ 200.00 | $ 210.00 | Y | C | LG ACT 1995 Section 6.16 |
| Annual - Pensioner/Student | Per Year | 3110322 | $ 165.00 | $ 175.00 | Y | C | LG ACT 1995 Section 6.16 |
| 6 months - Adult | Per 6 Months | 3110322 | $ 125.00 | $ 130.00 | Y | C | LG ACT 1995 Section 6.16 |
| 6 months - Pensioner/Student | Per 6 Months | 3110322 | $ 105.00 | $ 110.00 | Y | C | LG ACT 1995 Section 6.16 |
| 3 months - Adult | Per 3 Months | 3110322 | $ 80.00 | $ 85.00 | Y | C | LG ACT 1995 Section 6.16 |
| 3 months - Pensioner/Student | Per 3 Months | 3110322 | $ 65.00 | $ 70.00 | 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 | $ 30.00 | $ 30.00 | Y | C | LG ACT 1995 Section 6.16 |
| **Drive In Entry** | | | | | | | |
| Double Feature Adults; 16 and over | Per event | 3110323 | $ 15.00 | $ 20.00 | Y | C | LG ACT 1995 Section 6.16 |
| Double Feature Children; 3 years and under free | Per event | 3110323 | $ 5.00 | $ 10.00 | 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 or damaged books | Per book | 3110501 | Replacement Value | Replacement Value | | C | LG ACT 1995 Section 6.16 |

| Description | Notes | Account | Fee & Charge 2025/26 | Fee & Charge 2026/27 | GST | Statutory or Council Fee | Act or Regulation |
|---|---|---|---|---|---|---|---|
| **Short Term Accommodation - Yalambee** | | | | | | | |
| 1 Bedroom Unit **(See 2 Bedroom Unit for 2026/2027 fees)** | Per Night | 3130222 | $ 140.00 | - | Y | C | LG ACT 1995 Section 6.16 |
| 1 Bedroom Unit **(See 2 Bedroom Unit for 2026/2027 fees)** | Per Week | 3130222 | $ 700.00 | - | Y | C | LG ACT 1995 Section 6.16 |
| 2 Bedroom Unit | Per Night | 3130222 | $ 180.00 | $ 190.00 | Y | C | LG ACT 1995 Section 6.16 |
| 2 Bedroom Unit | Per Week | 3130222 | $ 900.00 | $ 945.00 | 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 | $ 35.00 | Y | C | LG ACT 1995 Section 6.16 |
| Powered Site | Per Week | 3130221 | $ 150.00 | $ 160.00 | Y | C | LG ACT 1995 Section 6.16 |
| Non-Powered/Tent/ Unoccupied Van | Per Night | 3130221 | $ 15.00 | $ 17.50 | Y | C | LG ACT 1995 Section 6.16 |
| Non-Powered/Tent/ Unoccupied Van | Per Week | 3130221 | $ 75.00 | $ 80.00 | Y | C | LG ACT 1995 Section 6.16 |
| Tent Site **(See Non-Powered/Tent/ Unoccupied Van for 2026/2027 fees)** | Per Night | 3130221 | $ 5.00 | - | Y | C | LG ACT 1995 Section 6.16 |
| Tent Site **(See Non-Powered/Tent/ Unoccupied Van for 2026/2027 fees)** | Per Week | 3130221 | $ 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 |
| **Private Works** | | | | | | | |
| Graders | Per Hour | 3140120 | $ 195.00 | $ 205.00 | Y | C | LG ACT 1995 Section 6.16 |
| Front End Load | Per Hour | 3140120 | $ 175.00 | $ 185.00 | Y | C | LG ACT 1995 Section 6.16 |
| Self Propelled M.T Roller | Per Hour | 3140120 | $ 125.00 | $ 130.00 | Y | C | LG ACT 1995 Section 6.16 |
| Steel Roller | Per Hour | 3140120 | $ 145.00 | $ 150.00 | Y | C | LG ACT 1995 Section 6.16 |
| Truck - 6x4 | Per Hour | 3140120 | $ 155.00 | $ 165.00 | Y | C | LG ACT 1995 Section 6.16 |
| Prime Mover & Tri Axle Side Tipper | Per Hour | 3140120 | $ 195.00 | $ 205.00 | Y | C | LG ACT 1995 Section 6.16 |
| Prime Mover & Low Loader | Per Hour | 3140120 | $ 195.00 | $ 205.00 | Y | C | LG ACT 1995 Section 6.16 |
| Bobcat | Per Hour | 3140120 | $ 110.00 | $ 115.00 | Y | C | LG ACT 1995 Section 6.16 |
| Broom & Tractor | Per Hour | 3140120 | $ 120.00 | $ 125.00 | Y | C | LG ACT 1995 Section 6.16 |
| Truck - 3T | Per Hour | 3140120 | $ 115.00 | $ 120.00 | Y | C | LG ACT 1995 Section 6.16 |
| Cherry Picker | Per Hour | 3140120 | $ 125.00 | $ 130.00 | Y | C | LG ACT 1995 Section 6.16 |
| Excavator | Per Hour | 3140120 | $ 125.00 | $ 130.00 | Y | C | LG ACT 1995 Section 6.16 |
| Street Sweeper | Per Hour | 3140120 | $ 115.00 | $ 120.00 | Y | C | LG ACT 1995 Section 6.16 |
| Labour Hire | Per Hour | 3140120 | $ 85.00 | $ 90.00 | Y | C | LG ACT 1995 Section 6.16 |
| Western Power Hourly Rate | Per Hour | 3140120 | $ 245.00 | $ 260.00 | Y | C | LG ACT 1995 Section 6.16 |
| Ride on Mower | Per Hour | 3140120 | $ 95.00 | $ 100.00 | Y | C | LG ACT 1995 Section 6.16 |
| Compactor | Per Day | 3140120 | Not to Hire | Not to Hire | Y | C | LG ACT 1995 Section 6.16 |
| Gravel/Wodjil | Per Tonne | 3140120 | $ 30.00 | $ 35.00 | Y | C | LG ACT 1995 Section 6.16 |
| Blue Metal (if available) | Per Tonne | 3140120 | $ 70.00 | $ 75.00 | Y | C | LG ACT 1995 Section 6.16 |
| Fuel Surcharge – If Applicable (Based on Market Fuel Price Increases) | Cost Recovery | | Cost Recovery | Cost Recovery | 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 | $ 0.90 | $ 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 |