2026-2027 BUDGET

Bridgetown-Greenbushes

The heart and soul of the South West

Shire of
Bridgetown-Greenbushes

Shire of Bridgetown-Greenbushes
2026/27 Budget Overview

Overview

The 2026/27 Budget for the Shire of Bridgetown-Greenbushes was adopted at the Ordinary Council Meeting held on Thursday 23 July 2026.

The Budget contains the key financial information for the Shire for the next 12 months and includes the initiatives and aspirations of the Shire developed through the Council Plan - Our Plan for the Future' and other supporting documents, including community feedback.

The 2026/27 Budget is a Balanced Budget with a rate yield increase of 5%. The Budget has been compiled with a zero balance with income equating to expenditure (less non-cash items such as depreciation).

Rates raised for a particular property are based on valuations received from Landgate. In the case of properties rated using the Unimproved Value (UV) method of valuation (usually rural areas) these valuations are received every year. However, for properties rated using the Gross Rental Value (GRV) method (usually in or near townsites that are not used for rural purposes) updates in valuations are only provided every six years and hence valuations may change significantly over that period.

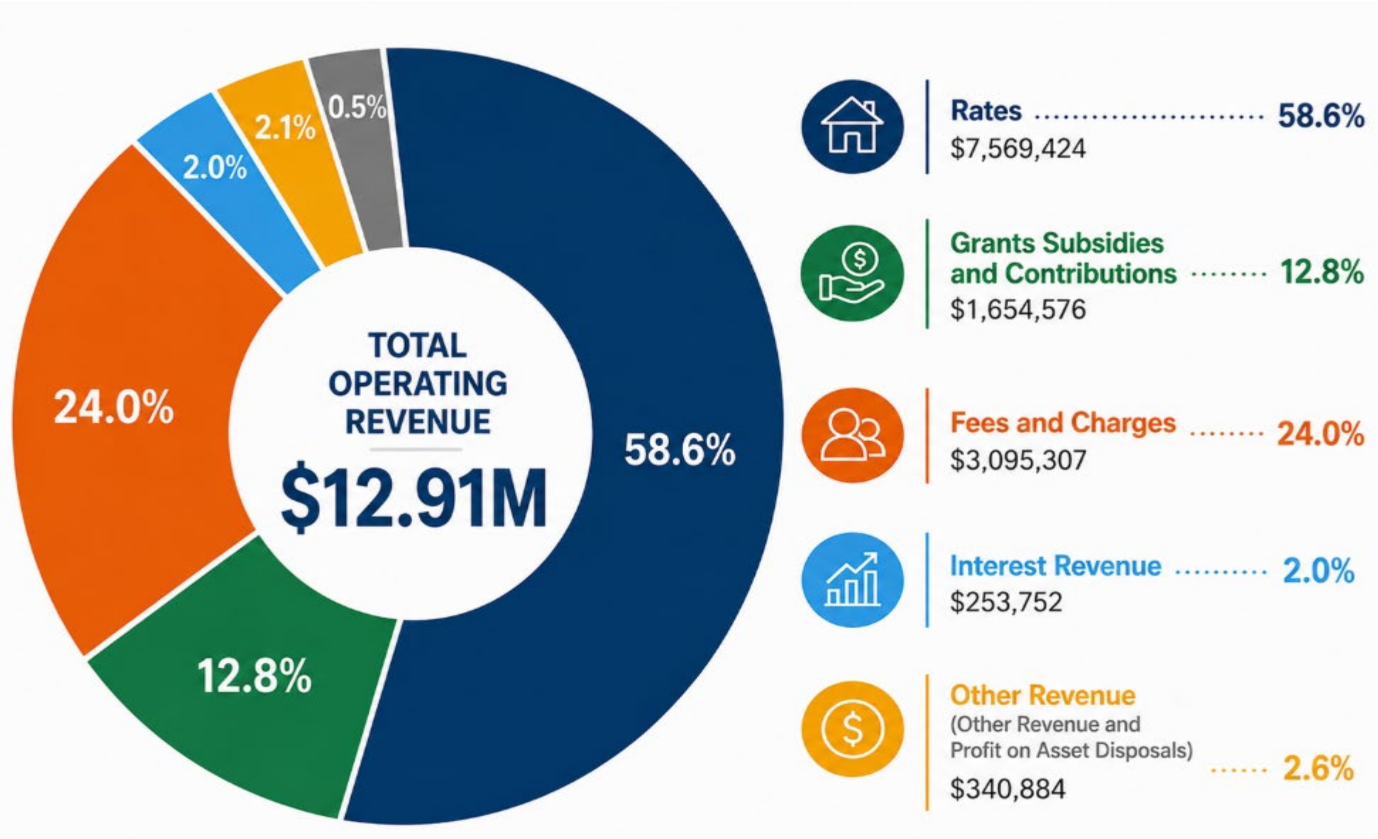
Gross Rental Value (GRV) is the estimated annual rental income a property could generate if it were rented out, including associated costs like rates, taxes, insurance, and other outgoings. For non-residential properties, GST is also included. When properties are revalued, they do not necessarily increase or decrease uniformly and can vary markedly depending on various factors such size of the building, location and use (residential, commercial, etc).

The 2026/27 financial year is not a GRV revaluation year for the Shire of Bridgetown-Greenbushes. The rates in the dollar have been calculated to ensure an overall rate yield increase of 5%, regardless of the valuations which occurred.

Operating Revenue

Operating Revenue totals $12,913,943 for this financial year. Some key items are as follows:

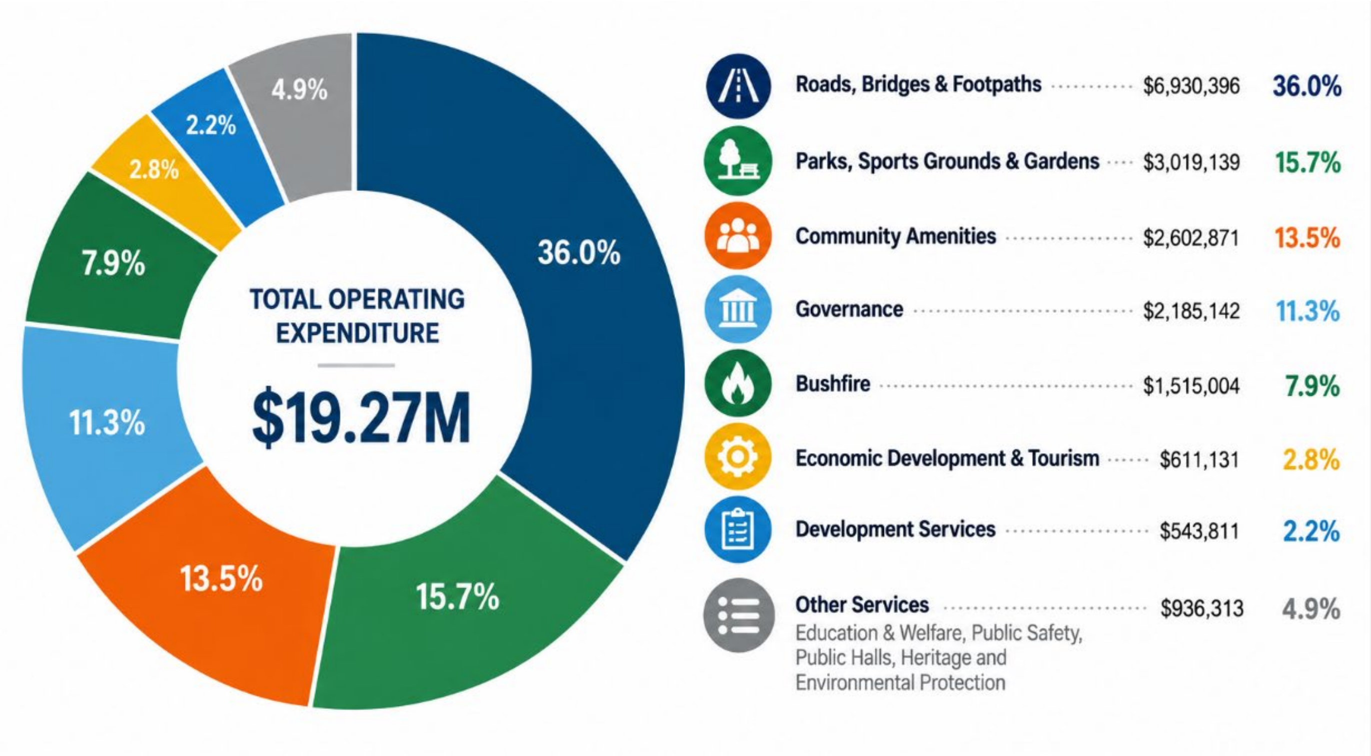
- Federal Financial Assistance Grants total $315,000
- Interest income is estimated to be $254,000
- Fire Prevention Grants total $658,000 which cover portions of salaries, DFES programs and mitigation works
- Fees and Charges for Refuse/Recycling and Waste Treatment Site $1,184,000
- Entrance Fees and User Charges Bridgetown Leisure Centre $505,000
- Roads to Recovery $1,193,000
- Regional Road Group $261,000
- Main Roads WA Direct Grant $260,000



Operating Expenditure

Operating Expenditure totalling $19,582,068 for the financial year. Some key items are as follows:

- Refuse Collection and Tip Site Management $1,825,478
- Recycling Service $175,131
- Streets, Road and Bridges Maintenance $6,608,793
- Parks and Gardens $659,321
- Bridgetown Leisure Centre $1,499,251
- Library Services $515,398
- Tourism and Visitor Services $496,981
- Place Planning $250,000



Capital Expenditure

The total budgeted capital expenditure for 2026/27 is $8,572,007 for the year. Details of the capital projects are listed below.

Asset Class	Particulars	Budget 2026/27
Buildings	Shire Administration Building	$40,000.00
	Bushfire Brigade Water Tanks	$110,000.00
	146 Hampton Street	$28,000.00
	144 Hampton Street	$32,500.00
	31 Gifford Road	$40,000.00
	Bridgetown Civic Centre Wet Areas & Foyer	$780,000.00
	Bridgetown Library Renewals	$10,000.00
	Depot Buildings	$1,583,271.00
	Bridgetown Leisure Centre	$18,000.00
	154 Hampton Street (Jigsaw Gallery)	$5,000.00
	Major Strategic Project - Bridgetown Civic Centre	$ 5,000.00
	Greenbushes Offices	$5,000.00
Furniture & Equipment	Other Governance - It, Comms Equipment & Software	$110,000.00
Infrastructure Bridges	Winnejup Road Bridge (3315)	$150,000.00
	Slades Road Bridge (3331A)	$175,000.00
	Winnejup Rd Bridge (3316)	$250,000.00
	Catterick Bridge (3703A)	$100,000.00
Infrastructure Footpaths	Footpath Accessibility Access	$15,000.00
	Steere St Footpath	$460,000.00
	Memorial Park Footpath	$60,000.00
Infrastructure Parks & Ovals, Other.	Bridgetown Cemetery	$15,000.00
	Highland Bridgetown Estate Park	$700,000.00
	Bridgetown Leisure Centre Infrastructure Renewals	$180,000.00
	Acrod Bay - Hampton Street	$40,000.00
	Greenbushes Pool Playground Upgrade	$400,000.00
Infrastructure Roads	Kerbing	$50,000.00
	Tweed Road	$400,000.00
	Kingston Road Gravel Sheeting	$600,000.00
	Corbalup Road Gravel Sheeting	$300,000.00
	Intersection Realignments	$52,000.00
	Improvements at Steere St / Civic Lane Intersection	$80,000.00

Asset Class	Particulars	Budget 2026/27
	Unplanned Works - Roads	$50,000.00
	Winnejup Road	$550,000.00
	Greenbushes Footpaths	$24,550.00
	Nairnup Road	$30,000.00
	Roe Street	$30,000.00
	Pioneer Street	$50,000.00
	Mount Street	$40,000.00
	Gomm Road	$60,000.00
	Crossover Construction	$13,000.00
Infrastructure Stormwater Drainage	Peninsula Road Drainage Works	$70,000.00
	Nelson Street Drainage	$135,000.00
	Pipe Drainage Easement Between Gleneagles and Aberdeen Ave	$20,000.00
	Carbanup Brook Rd	$110,000.00
Plant & Equipment	Animal Control - Ranger Vehicle Upgrades	$35,000.00
	Fire Prevention - Equipment Shire	$10,000.00
	Sundry Equipment Items (>$5,000)	$15,000.00
	Replace 2015 Caterpillar 432F Backhoe Loader	$230,000.00
	Replace 2016 Mitsubishi Fuso 13T Tipper	$240,000.00
	Replace Sunnyside Brigade Solar	$15,000.00
	Other Law Order & Public Safety - Equipment Mun	$40,686.00
GRAND TOTAL		**$8,572,007.00**

Community Grants

Council has allocated $135,360.50 as part of the 2026/27 Budget for Community Grants, Service Agreements and donations as follows:

- $21,377 Existing Service Agreements
- $5,398.50 New Service Agreement Applications
- $15,835 Community Grant Applications
- $15,000 Non-Contestable Funding Allocations
- $77,750 Donations, other contributions

Full details of the grants are below:

Community Group	Approved Amount
Blackwood NRM	$50,500.00
Blues at Bridgetown	$14,350.00
Henri's Wellbeing Centre	$12,835.00
Bridgetown Hub	$11,500.00
Rotary Club of Bridgetown	$6,750.00
CEO Approved Waivers and Donations	$6,400.00
Bridgetown Tennis Club	$ 6,000.00
Bridgetown Agricultural Society	$5,500.00
Suicide Prevention Network	$5,000.00
Bridgetown Historical Society	$4,000.00
Greenbushes CRC	$2,600.00
Blackwood River Arts Trail Inc	$2,000.00
Blackwood Country Gardens Inc	$2,000.00
Grow Greenbushes	$1,445.00
Transition Bridgetown	$1,353.00
Shire of Manjimup – RFDS Airstrip Contribution	$1,000.00
Returned Services League (RSL) Bridgetown Sub-branch	$798.50
Catterick Progress Association	$700.00
WA Bushfire Museum and Heritage Group Inc	$629.00
Grand Total	**$135,360.50**

Waste Management

For many years, Council has adopted the principle that waste management should be funded on a cost recovery basis using the *Waste Avoidance and Resource Recovery Act 2007* (WARR) mechanism. This means that all the expenses associated with waste management (including post closure costs) are funded by the kerbside rubbish & recycling collection charges, the landfill site rate and other waste income such as recycling subsidies and tipping fees.

Council charges a landfill site maintenance rate under Section 66 of the WARR on all rateable properties. This section of the Act allows a local government to impose on rateable land within its district, and cause to be collected, an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides.

The annual rate must not exceed:

- 12 cents in the dollar on the gross rental value; or
- where the system of valuation on the basis of the unimproved value is adopted, 3 cents in the dollar on the unimproved value of the land in fee simple.

The following rates in the dollar have been set for this charge:

- GRV Rate in the dollar - 0.00005170
- UV Rate in the dollar - 0.00002803

All rateable properties will be charged a minimum rate of $250.00 with concessions for multiple properties applicable as per previous years.

The WARR Act charge has not been increased for several years, while the cost of future landfill rehabilitation and post-closure management continues to grow. The increase to $250 will help the Shire build sufficient funds now to meet these future costs.

Additionally, Rubbish Charges for 2026/27 have increased due to the increase from suppliers in providing this service. The cost per service has risen from $196 to $216 per property. The Kerbside recycling collection service has also increased from $167 to $184.

Waste initiatives included in the budget include:

- 2 new monitoring bores to meet the regulators requirements.
- Removal of mulched waste.
- Continuation of final landform engineering design.

Loans

The Shire has committed to implementing one new Loan in 2026/27 for the rebuild of the Shire Depot.

As at 1 July 2026 the Shire's Loan Liability was $3,924,368 and under the 2026/27 Budget this liability will increase to $3,992,450 as at 30 June 2027.

Reserve Transfers

The Budget proposes to transfer $2,533,928 into Reserve and $2,777,191 from Reserve. Full details are included in the Reserves Table included within this Budget document.

SHIRE OF BRIDGETOWN-GREENBUSHES

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

The Shire of Bridgetown-Greenbushes a Class 3 local government conducts the operations of a local government with the following community vision:

Bridgetown Greenbushes

The heart and soul of the South West

SHIRE OF BRIDGETOWN-GREENBUSHES
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)	7,569,425	7,041,045	7,210,297
Grants, subsidies and contributions		1,654,576	3,962,692	3,685,536
Fees and charges	15	3,095,307	2,695,611	2,703,992
Interest revenue	10(a)	253,752	284,369	414,952
Other revenue		270,347	376,919	242,778
		12,843,407	14,360,636	14,257,555
Expenses				
Employee costs		(6,962,586)	(8,346,450)	(7,547,677)
Materials and contracts		(5,103,951)	(4,500,197)	(4,837,135)
Utility charges		(330,395)	(319,308)	(297,746)
Depreciation	6	(6,054,214)	(4,536,964)	(5,443,546)
Finance costs	10(c)	(233,163)	(152,936)	(145,030)
Insurance		(429,050)	(407,697)	(389,449)
Other expenditure		(468,709)	(317,542)	(393,146)
		(19,582,068)	(18,581,094)	(19,053,729)
		(6,738,661)	(4,220,458)	(4,796,174)
Capital grants, subsidies and contributions		5,385,683	7,513,711	4,073,157
Profit on asset disposals	5	70,537	51,182	96,193
Loss on asset disposals	5	0	(7,564)	(24,902)
		5,456,220	7,557,329	4,144,448
Net result for the period		**(1,282,441)**	**3,336,871**	**(651,726)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(1,282,441)**	**3,336,871**	**(651,726)**

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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		7,569,425	7,026,950	7,290,797
Grants, subsidies and contributions		1,654,576	3,899,757	4,337,616
Fees and charges		3,095,307	2,695,611	2,703,992
Interest revenue		253,752	284,369	414,952
Goods and services tax received		0	49,569	1,086,736
Other revenue		270,347	376,919	242,778
		12,843,407	14,333,175	16,076,871
Payments				
Employee costs		(7,022,586)	(8,346,877)	(7,547,677)
Materials and contracts		(3,984,951)	(7,467,795)	(4,712,955)
Utility charges		(330,395)	(319,308)	(297,746)
Finance costs		(233,163)	(152,936)	(145,030)
Insurance paid		(429,050)	(407,697)	(389,449)
Goods and services tax paid		0	0	(1,086,736)
Other expenditure		(468,709)	(317,547)	(393,146)
		(12,468,854)	(17,012,160)	(14,572,739)
Net cash provided by (used in) operating activities	4	374,553	(2,678,985)	1,504,132
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,327,457)	(6,000,106)	(6,732,398)
Payments for construction of infrastructure	5(b)	(5,209,550)	(5,063,873)	(3,363,567)
Proceeds from capital grants, subsidies and contributions		5,385,683	6,847,651	4,178,157
Proceeds from disposal of property, plant and equipment	5(a)	275,000	158,727	270,000
Net cash (used in) investing activities		(2,876,324)	(4,057,602)	(5,647,808)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(231,918)	(180,705)	(181,230)
Proceeds from new borrowings	8(a)	300,000	2,700,000	2,700,000
Payments for principal portion of lease liabilities	7	(62,034)	(80,763)	(80,763)
Net cash provided by financing activities		6,048	2,438,532	2,438,007
Net (decrease) in cash held		(2,495,723)	(4,298,055)	(1,705,669)
Cash at beginning of year		5,305,195	9,603,250	9,603,251
Cash and cash equivalents at the end of the year	4	**2,809,472**	**5,305,195**	**7,897,582**

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue from operating activities		$	$	$
General rates	2(a)(i)	7,569,424	7,041,045	7,210,297
Grants, subsidies and contributions		1,654,576	3,962,692	3,685,536
Fees and charges	15	3,095,307	2,695,611	2,703,992
Interest revenue	10(a)	253,752	284,369	414,952
Other revenue		270,347	376,919	242,778
Profit on asset disposals	5	70,537	51,182	96,193
		12,913,943	14,411,818	14,353,748
Expenditure from operating activities				
Employee costs		(6,962,586)	(8,346,450)	(7,547,677)
Materials and contracts		(5,103,951)	(4,500,196)	(4,837,135)
Utility charges		(330,395)	(319,308)	(297,746)
Depreciation	6	(6,054,214)	(4,536,964)	(5,443,546)
Finance costs	10(c)	(233,163)	(152,936)	(145,030)
Insurance		(429,050)	(407,697)	(389,449)
Other expenditure		(468,709)	(317,542)	(393,146)
Loss on asset disposals	5	0	(7,564)	(24,902)
		(19,582,068)	(18,588,657)	(19,078,631)
Non cash amounts excluded from operating activities	3(c)	5,951,790	4,629,256	5,382,084
Amount attributable to operating activities		**(716,335)**	**452,417**	**657,201**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		5,385,683	7,513,711	4,073,157
Proceeds from disposal of property, plant and equipment	5(a)	275,000	158,727	270,000
		5,660,683	7,672,438	4,343,157
Outflows from investing activities				
Right of use assets received - non cash	5(c)	(35,000)	(306,255)	(306,254)
Acquisition of property, plant and equipment	5(a)	(3,327,457)	(6,000,106)	(6,732,398)
Acquisition of infrastructure	5(b)	(5,209,550)	(5,063,873)	(3,363,567)
Payments for financial assets at amortised cost - term deposits		0	0	0
		(8,572,007)	(11,370,235)	(10,402,219)
Non-cash amounts excluded from investing activities	3(d)	35,000	306,255	306,254
Amount attributable to investing activities		**(2,876,324)**	**(3,391,542)**	**(5,752,808)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	8(a)	300,000	2,700,000	2,700,000
Proceeds from new leases - non cash	7	35,000	306,254	306,254
Transfers from reserve accounts	9(a)	2,777,191	3,017,238	2,826,961
		3,112,191	6,023,492	5,833,215
Outflows from financing activities				
Repayment of borrowings	8(a)	(231,918)	(180,705)	(181,230)
Payments for principal portion of lease liabilities	7	(62,034)	(80,763)	(80,763)
Transfers to reserve accounts	9(a)	(2,533,928)	(993,946)	(2,404,693)
		(2,827,880)	(1,255,414)	(2,666,686)
Non-cash amounts excluded from financing activities	3(e)	(35,000)	(306,254)	(306,254)
Amount attributable to financing activities		**249,311**	**4,461,824**	**2,860,275**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	3,343,348	1,820,649	2,235,332
Amount attributable to operating activities		(716,335)	452,417	657,201
Amount attributable to investing activities		(2,876,324)	(3,391,542)	(5,752,808)
Amount attributable to financing activities		249,311	4,461,824	2,860,275
Surplus/(deficit) remaining after the imposition of general rates	3	**(0)**	**3,343,348**	**0**

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

SHIRE OF BRIDGETOWN-GREENBUSHES
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

1 BASIS OF PREPARATION

The annual budget of the Shire of Bridgetown-Greenbushes which is a Class 3 local gc 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 12 to the annual budget.

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

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

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

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

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

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

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

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

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

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

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

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									
Residential	Gross rental valuation	0.076910	1,618	39,282,927	3,021,250	0	3,021,250	3,171,243	3,340,495
Commercial	Gross rental valuation	0.083391	80	3,193,356	266,297	0	266,297	0	0
Industrial	Gross rental valuation	0.080001	16	807,440	64,596	0	64,596	0	0
Mining GRV	Gross rental valuation	0.232929	1	3,655,000	851,355	190,000	1,041,355	810,814	810,814
Shire Rural	Unimproved valuation	0.003909	440	385,060,079	1,505,200	0	1,505,200	1,443,726	1,443,726
Mining UV	Unimproved valuation	0.067928	21	1,544,666	104,926	0	104,926	96,648	96,648
Non-Rateable		0.000000	572		0	0	0	0	0
Total general rates			2,748	433,543,469	5,813,624	190,000	6,003,624	5,522,431	5,691,683
		Minimum $							
(ii) Minimum payment									
Residential	Gross rental valuation	1,290.00	778	8,317,209	1,003,620	0	1,003,620	1,031,624	1,031,624
Commercial	Gross rental valuation	1,310.00	27	293,220	35,370	0	35,370	0	0
Industrial	Gross rental valuation	1,300.00	12	115,900	15,600	0	15,600	0	0
Shire Rural	Unimproved valuation	1,590.00	319	92,149,376	507,210	0	507,210	481,950	481,950
Mining UV	Unimproved valuation	200.00	20	26,148	4,000	0	4,000	5,040	5,040
Non-Rateable		0.00			0	0	0	0	0
Total minimum payments			1,156	100,901,852	1,565,800	0	1,565,800	1,518,614	1,518,614
Total general rates and minimum payments			3,904	534,445,321	7,379,424	190,000	7,569,424	7,041,045	7,210,297
					7,379,424	190,000	7,569,424	7,041,045	7,210,297
Discounts (Refer note 2(g))							0	0	0
Concessions (Refer note 2(g))							0	0	0
Total rates					7,379,424	190,000	7,569,424	7,041,045	7,210,297
Instalment plan charges							25,500	25,500	25,500
Instalment plan interest							18,000	18,000	17,500
Interest on ESL							2,100	2,000	1,600
Interest on deferred rates							7,852	7,852	7,852
Late payment of rate or service charge interest							35,000	35,000	28,000
							88,452	88,352	80,452

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

*Rateable Value at time of adopting budget.

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Full amount of rates and charges including arrears, to be paid on or before 11 September 2026 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Four Instalments)
First instalment to be made on or before 11 September 2026 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and services charges;

Second instalment to be made on or before 13 November 2026, or 2 months after the due date of the first instalment, whichever is the later;
Third instalment to be made on or before 15 January 2027, or 2 months after the due date of the second instalment, whichever is the later; and
Fourth instalment to be made on or before 19 March 2027, or 2 months after the due date of the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	11/09/2026	0.00	0.0%	11.0%
Option two				
First instalment	11/09/2026	0.00	0.0%	11.0%
Second instalment	13/11/2026	11.01	5.5%	11.0%
Third instalment	15/01/2027	11.01	5.5%	11.0%
Fourth instalment	19/03/2027	11.01	5.5%	11.0%

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
Residential (GRV)	Consists of properties that are used for residential purposes.	This rate contributes to the services desired by the community. This remains essentially consistent with previous years and is considered to be the base rate by which all other GRV rates properties are assessed.	This is considered the base rate by which all other GRV rated properties are assessed. The rate in the dollar applied ensures this rating category will pay a particular percentage of the overall rate yield to reflect the level of services provided.
Commercial (GRV)	Consists of properties that are used for Commercial purposes.	This rate contributes to the infrastructure used by Commercial entities. The nexus between GRV Commercial and GRV Residential is deemed appropriate.	The rate reflects the cost of servcing commerical activiting including carparking, landscaping and other amendities.
Industrial (GRV)	Consists of properties that are used for Industrial purposes.	This rate contributes to the infrastructure used by Industrial entities. The nexus between GRV Industrial and GRV Residential is deemed appropriate.	The rate reflects the cost of servcing industrial activiting including carparking, landscaping and other amendities.
Mining (GRV)	This category applies to mining leases with improvements on the land.	The objective is to raise additional revenue to contribute toward higher costs associated with mining activity.	The higher rate applied to this category will raise additional revenue to contribute towards higher road maintenance and renewal costs associated with mine site activity specifically the high volume of heavy haulage traffic on Council roads.

2. RATES AND SERVICE CHARGES (CONTINUED)

Description	Characteristics	Objects	Reasons
Shire Rural (UV)	Consists of properties that are exclusively for rural use.	This rate contributes to the services desired by the community.	This is considered the base rate by which all other UV rated properties are assessed. The rate in the dollar applied ensures this rating category will pay a particular percentage of the overall rate yield to reflect the level of services provided.
Mining (UV)	Consists of mining and exploration tenements located in the district.	The objective is to raise additional revenue to contribute toward higher costs associated with mining activity.	The higher rate applied to this category reflects the Shire's experience that mining activities associated with these tenements impact as follows: • there is substantially greater burden on the Shire's internal road network caused by heavy haulage mining vehicles; • disturbance to the landscape on and adjacent to tenements requires Shire oversight and input with noxious weed mitigation and management; and • administration and oversight of the application and approvals process for new tenement areas noting that these applications do not attract a fee to the Shire.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
Mining (UV)	Consists of mining and exploration tenements located in the district.	To ensure compliance with relevant rating provisions of the Local	A reduced minimum rate of $200.00 will apply to Mining Unimproved Value properties to ensure not more than 50% of

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in $	Adopted Rate in $	Reasons for the difference
Residential	0.076910	0.076910	No change
Commercial	0.083391	0.083391	No change
Industrial	0.080001	0.080001	No change
Mining GRV	0.232929	0.232929	No change
Shire Rural	0.004381	0.003909	UV Valuations came in from Landgate after advertising of the RID, resulting in a larger increase in rates yield than approved by Council. To ensure rates yield is in line with advertising the RID was decreased to achieve an overall 5% increase.
Mining UV	0.067928	0.067928	No change

Minimum payment	Proposed Minimum $	Adopted Minimum $	Reasons for the difference
Residential	1,290	1,290	No change
Commercial	1,310	1,310	No change
Industrial	1,300	1,300	No change
Mining GRV	0	0	No change
Shire Rural	1,590	1,590	No change
Mining UV	280	200	To ensure the number of properties paying minimum rate is less than 50% of the total Mining UV properties being rated.

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

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

(e) Landfill Site Maintenance Rate

	Basis of valuation	Rate in	Rateable value	2026/27 Budgeted revenue	Budget amount to be applied to costs	Budget amount to be set aside to reserve	2025/26 Actual revenue	2025/26 Budget revenue
WARR Act Rate		$	$	$	$	$	$	$
Minimum charge per	GRV	0.00005170	55,665,052	633,000	481,000	152,000	476,810	477,792
assessment $250	UV	0.00002803	478,780,269	200,000	152,000	48,000	150,571	149,499
				833,000	633,000	200,000	627,381	627,291
Concessions				(15,000)	(15,000)	0	(6,801)	(5,670)
				818,000	618,000	200,000	620,580	621,621

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					$	$	$		
WARR Act Landfill Site Maintenance rate	Fee and charge	Concession	100.0%	250	15,000	6,801	5,670	A concession will be granted as follows in relation to the Landfill Site Maintenance Rate to recognise that owners of multiple vacant properties would generate less landfill requirements than if the land was developed: "Where more than one assessment is held in identical name or names, no more than one charge will apply, except in the following situations: (i) A habitable dwelling house or commercial rented premises is situated on the additional property; or (ii) The additional properties are separated by more than 10 kilometres as measured cadastrally on an appropriate map."	
					15,000	6,801	5,670		

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	2,809,472	5,305,195	7,897,582
Financial assets		79,620	79,620	0
Receivables		1,030,579	1,030,579	413,544
Contract assets		881,311	1,500,311	1,386,214
Inventories		67,833	67,833	71,129
Other assets		87,070	87,070	17,229
		4,955,885	8,070,608	9,785,698
Less: current liabilities				
Trade and other payables		(3,043,820)	(2,603,820)	(5,168,213)
Contract liabilities		(5,862)	(5,862)	(72,345)
Capital grant/contributions liabilities		(157,588)	(157,588)	(1,060,553)
Lease liabilities	7	(78,623)	(62,034)	0
Long term borrowings	8	(245,923)	(227,590)	0
Employee provisions		(665,259)	(665,259)	(562,089)
Other provisions		(64,048)	(64,048)	(93,658)
		(4,261,123)	(3,786,201)	(6,956,858)
Net current assets		694,762	4,284,407	2,828,840
Less: Total adjustments to net current assets	3(b)	(694,762)	(941,059)	(2,828,840)
Net current assets used in the Statement of Financial Activity		0	3,343,348	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 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Adjustments to net current assets				
Less: Reserve accounts	9	(1,206,802)	(1,450,065)	(3,051,089)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		245,923	227,590	0
- Current portion of lease liabilities		78,623	62,034	0
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		187,494	219,382	222,249
Total adjustments to net current assets		(694,762)	(941,059)	(2,828,840)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

	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
(c) Amounts excluded from operating activities		$	$	$
Less: Profit on asset disposals	5	(70,537)	(51,182)	(96,193)
Add: Loss on asset disposals	5	0	7,564	24,902
Add: Depreciation	6	6,054,214	4,536,964	5,443,546
Movement in current liabilities associated funds held in reserve account:				
- Current portion of employee benefit provisions		(31,887)	135,910	9,829
Non cash amounts excluded from operating activities		5,951,790	4,629,256	5,382,084
(d) Amounts excluded from investing activities				
Right of use assets recognised	5(c)	35,000	306,255	306,254
Non cash amounts excluded from investing activities		35,000	306,255	306,254
(e) Amounts excluded from financing activities				
Less: Lease liability recognised	7	(35,000)	(306,254)	(306,254)
Non cash amounts excluded from financing activities		(35,000)	(306,254)	(306,254)

3. NET CURRENT ASSETS (CONTINUED)

(f) 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		2,809,472	5,305,195	7,897,582
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:				
Restricted financial assets at amortised cost - term deposits		1,370,252	1,613,515	4,111,642
		1,370,252	1,613,515	4,111,642
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	1,206,802	1,450,065	3,051,089
Contract liabilities		5,862	5,862	0
Capital grant/contributions liabilities		157,588	157,588	1,060,553
Total restricted financial assets		1,370,252	1,613,515	4,111,642

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(1,282,441)	3,336,871	(651,726)
Non-cash items:				
Depreciation	6	6,054,214	4,536,964	5,443,546
(Profit) on sale of assets	5	(70,537)	(43,618)	(71,291)
Changes in assets and liabilities:				
Decrease in receivables		0	138,108	732,580
(Increase)/decrease in inventories		0	1,719	(850)
(Increase)/decrease in other assets		619,000	(505,454)	
(Increase)/decrease in trade and other payables		440,000	(2,464,290)	125,030
(Increase) in contract liabilities		0	(165,569)	0
(Increase)/decrease in capital grant/contributions liabilities		0	(666,060)	105,000
Capital grants, subsidies and contributions		(5,385,683)	(6,847,651)	(4,178,157)
Net cash provided by/(used in) operating activities		374,553	(2,678,980)	1,504,132

MATERIAL ACCOUNTING POLICES

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

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

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	68,933	0	0	0	0
Buildings - specialised	2,666,771	0	0	0	0	3,214,994	0	0	0	0	4,884,655	0	0	0	0
Furniture and equipment	75,000	0	0	0	0	59,000	0	0	0	0	59,000	0	0	0	0
Plant and equipment	585,686	(204,463)	275,000	70,537	0	2,726,112	(115,109)	158,727	51,182	(7,564)	1,719,810	(198,709)	270,000	96,193	(24,902)
Total	3,327,457	(204,463)	275,000	70,537	0	6,000,106	(115,109)	158,727	51,182	(7,564)	6,732,398	(198,709)	270,000	96,193	(24,902)
(b) Infrastructure															
Infrastructure - roads	2,329,550	0	0	0	0	4,712,646	0	0	0	0	2,375,076	0	0	0	0
Infrastructure - footpaths	535,000	0	0	0	0	61,983	0	0	0	0	89,000	0	0	0	0
Infrastructure - drainage	335,000	0	0	0	0	66,504	0	0	0	0	194,754	0	0	0	0
Infrastructure - bridges	675,000	0	0	0	0	153,000	0	0	0	0	164,500	0	0	0	0
Other infrastructure - other	1,335,000	0	0	0	0	69,740	0	0	0	0	540,237	0	0	0	0
Total	5,209,550	0	0	0	0	5,063,873	0	0	0	0	3,363,567	0	0	0	0
(c) Right of Use Assets															
Right of use - furniture and fittings	35,000	0	0	0	0	306,255	0	0	0	0	306,254	0	0	0	0
	35,000	0	0	0	0	306,255	0	0	0	0	306,254	0	0	0	0
Total	8,572,007	(204,463)	275,000	70,537	0	11,370,235	(115,109)	158,727	51,182	(7,564)	10,402,219	(198,709)	270,000	96,193	(24,902)

MATERIAL ACCOUNTING POLICIES

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

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

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

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	6,054	4,537	6,554
Buildings - specialised	835,481	626,101	837,070
Furniture and equipment	12,108	9,074	19,725
Plant and equipment	623,584	467,307	513,359
Infrastructure - roads	3,469,066	2,599,680	3,115,981
Infrastructure - footpaths	72,651	54,444	67,711
Infrastructure - drainage	133,193	99,813	123,644
Infrastructure - bridges	260,331	195,089	234,993
Other infrastructure - other	544,879	408,327	490,426
Right of use - plant and equipment	30,271	22,685	34,083
Right of use - furniture and fittings	66,596	49,907	0
	6,054,214	4,536,964	5,443,546
By Program			
Governance	14,360	1,402	1,714
Law, order, public safety	266,294	218,386	221,884
Education and welfare	19,359	15,876	19,410
Housing	36,358	29,830	23,111
Community amenities	226,146	181,379	220,285
Recreation and culture	956,837	771,503	817,644
Transport	3,717,251	2,887,692	3,467,377
Economic services	61,695	50,610	241,096
Other property and services	755,914	380,286	431,025
	6,054,214	4,536,964	5,443,546

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.

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.

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

Buildings - non-specialised	23 to 145 Years
Buildings - specialised	23 to 145 Years
Furniture and equipment	4 to 15 Years
Plant and equipment	3 to 25 Years
Infrastructure - roads	
Formation	Not depreciated
Sub base	90 to 240 Years
Base	40 to 80 Years
Surface	30 to 50 Years
Kerbing	50 Years
Subsoil drain	100 Years
Stormwater culvert	50 to 80 Years
Infrastructure - bridges	
Road bridges - abutments and substructure	100 Years
Road bridges - deck	50 Years
Pedestrian bridges	50 Years
Infrastructure - footpaths	40 to 50 Years
Infrastructure - drainage	80 Years
Infrastructure - park & oval, other	
Car parks formation	Not depreciated
Car parks sub base	180 Years
Car parks pavement base	80 Years
Car parks seal	40 Years
Street furniture	15 Years
Bus shelters	30 Years
Reservoirs and dams	80 Years
Swimming pool infrastructure	15 to 80 Years
ture	15 to 80 Years

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Gym Equipment	007	Maia Financial Pty Ltd	4.6%	60 months	250,474	0	(58,390)	192,084	(10,524)	0	306,254	(55,780)	250,474	(13,165)	0	306,254	(55,780)	250,474	(13,135)
2023 Toyota Hilux (CESM)	005	Easi - Fleet Partners	4.3%	36 months	3,644	0	(3,644)	0	(212)	23,585	0	(19,941)	3,644	(648)	23,585	0	(19,941)	3,644	(647)
2023 Ford Ranger	006	Fleet Partners	4.4%	24 months	0	0	0	0	0	5,042	0	(5,042)	0	(17)	5,042	0	(5,042)	0	(17)
Phone system			4.6%	24 months	0	35,000	0	35,000	0	0	0	0	0	0	0	0	0	0	0
					254,118	35,000	(62,034)	227,084	(10,736)	28,627	306,254	(80,763)	254,118	(13,830)	28,627	306,254	(80,763)	254,118	(13,799)

MATERIAL ACCOUNTING POLICIES

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

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

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

8. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Bridgetown Swimming Pool	112	WATC*	4.0%	938,795	0	(88,416)	850,379	(37,043)	1,023,745	0	(84,950)	938,795	(13,936)	1,023,745	0	(84,950)	938,795	(48,684)
Liquid Waste Facility	116	WATC*	2.0%	32,074	0	(10,483)	21,591	(578)	42,355	0	(10,281)	32,074	(293)	42,355	0	(10,281)	32,074	(1,198)
Youth Precinct Redevelopment	117	WATC*	1.5%	98,269	0	(19,074)	79,195	(1,395)	117,062	0	(18,793)	98,269	(596)	117,062	0	(18,792)	98,270	(2,721)
Bridgetown Civic Centre Revitalisation	118	WATC*	1.5%	63,783	0	(12,380)	51,403	(905)	75,981	0	(12,198)	63,783	(387)	75,981	0	(12,197)	63,784	(1,766)
Youth Precinct Redevelopment (Stage 2)	119	WATC*	4.5%	130,397	0	(16,239)	114,158	(5,680)	145,930	0	(15,533)	130,397	(2,258)	145,930	0	(15,533)	130,397	(7,585)
Depot Construction	120	WATC*	5.1%	2,661,049	0	(80,997)	2,580,052	(138,706)	0	2,700,000	(38,951)	2,661,049	(23,111)	0	2,700,000	(39,477)	2,660,523	(69,277)
Depot Construction - 2	120	WATC*	5.1%	0	300,000	(4,328)	295,672	(7,878)	0	0	0	0	0	0	0	0	0	0
				3,924,368	300,000	(231,918)	3,992,450	(192,185)	1,405,073	2,700,000	(180,705)	3,924,368	(40,581)	1,405,073	2,700,000	(181,230)	3,923,843	(131,231)

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

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Amount used budget	Balance unspent
				%	$	$	$
Depot Building Completion	WATC*		20	5.1%	300,000	300,000	0
					300,000	300,000	0

(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	25,000	25,000	10,000
Credit card balance at balance date	0	10,027	0
Total amount of credit unused	25,000	35,027	10,000
Loan facilities			
Loan facilities in use at balance date	3,992,450	3,924,368	3,923,843

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.

9. 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 legislation												
(a) Subdivision Reserve	0	0	0	0	255,808	18,390	(274,198)	0	255,808	11,837	(267,645)	0
(b) Car Park Reserve	1,141	63	0	1,204	1,105	36	0	1,141	1,105	51	0	1,156
(c) Unspent Grants and Loans Reserve	15,606	859	0	16,465	15,606	0	0	15,606	15,606	0	0	15,606
(d) Public Open Space Reserve	18,590	1,023	0	19,613	18,000	590	0	18,590	18,000	833	0	18,833
	35,337	1,945	0	37,282	290,519	19,016	(274,198)	35,337	290,519	12,721	(267,645)	35,595
Restricted by council												
(e) Leave Reserve	219,382	12,073	(43,961)	187,494	212,420	6,962	0	219,382	212,420	9,829	0	222,249
(f) Plant and Equipment Reserve	12,434	364,397	(350,000)	26,831	150,550	461,884	(600,000)	12,434	150,550	751,660	(712,000)	190,210
(g) Land and Building Reserve	20,482	198,569	(153,500)	65,551	225,040	421,021	(625,579)	20,482	225,040	10,413	(225,040)	10,413
(h) Bushfire Reserve	26,244	0	(26,244)	0	65,025	2,133	(40,914)	26,244	65,025	3,009	0	68,034
(i) Mtce/Renewal of Mine Heavy Haulage Roads	0	0	0	0	169,901	5,572	(175,473)	0	169,901	7,862	(177,763)	0
(j) Sanitation Reserve	301,116	0	(301,116)	0	291,554	9,562	0	301,116	291,554	13,491	(63,325)	241,720
(k) Recreation Centre Floor and Solar Reserve	112,826	0	(112,826)	0	277,477	9,101	(173,752)	112,826	277,477	12,840	(287,906)	2,411
(l) Refuse Site Post Closure Reserve	247,254	531,294	(241,460)	537,088	283,076	9,284	(45,106)	247,254	283,076	13,099	(80,000)	216,175
(m) Drainage Reserve	33,240	0	(33,240)	0	86,264	2,829	(55,853)	33,240	86,264	3,992	0	90,256
(n) Community Bus Replacement Reserve	89,347	0	(89,347)	0	86,510	2,837	0	89,347	86,510	4,003	0	90,513
(o) SBS & Communications Tower Reserve	72,037	0	(72,037)	0	69,749	2,288	0	72,037	69,749	3,227	0	72,976
(p) Playground Equipment Reserve	52,636	0	(52,636)	0	50,964	1,672	0	52,636	50,964	2,358	0	53,322
(q) Building Maintenance Reserve	29,071	0	(29,071)	0	159,442	5,229	(135,600)	29,071	159,442	7,378	(103,135)	63,685
(r) Strategic Projects Reserve	0	0	0	0	421,010	13,767	(434,777)	0	421,010	19,481	(440,491)	0
(s) Matched Grants Reserve	0	0	0	0	95,350	3,127	(98,477)	0	95,350	4,412	(99,762)	0
(t) Aged Care Infrastructure Reserve	67,480	0	(67,480)	0	65,337	2,143	0	67,480	65,337	3,023	0	68,360
(u) Equipment Reserve	7,239	0	(7,239)	0	7,009	230	0	7,239	7,009	324	0	7,333
(v) Assets and GRV Valuation Reserve	6,395	15,352	0	21,747	6,192	203	0	6,395	6,192	287	0	6,479
(w) Bridgetown Leisure Centre Reserve	38,672	0	(38,672)	0	37,444	1,228	0	38,672	37,444	1,733	0	39,177
(x) Trails Reserve	11,525	10,634	(11,956)	10,203	22,362	733	(11,570)	11,525	22,362	1,035	(22,500)	897
(y) Light Fleet Vehicle Reserve	28,215	0	(28,215)	0	151,254	4,961	(128,000)	28,215	151,254	6,999	(128,000)	30,253
(z) Blackspot Works Reserve	23,641	0	(23,641)	0	22,890	751	0	23,641	22,890	1,059	0	23,949
(aa) Project Management Reserve	0	0	0	0	181,018	5,937	(186,955)	0	181,018	8,376	(189,394)	0
(ab) Sustainability Reserve	15,492	853	0	16,345	15,000	492	0	15,492	15,000	694	0	15,694
(ac) CCTV Infrastructure	0	0	0	0	30,000	984	(30,984)	0	30,000	1,388	(30,000)	1,388
(ad) Talison Unfunded Projects Reserve	0	0	0	0	0	0	0	0	0	1,500,000	0	1,500,000
(ae) Future Projects Reserve	0	654,056	(350,000)	304,056	0	0	0	0	0	0	0	0
(af) Roads and Drainage Reserve	0	744,755	(744,550)	205	0	0	0	0	0	0	0	0
	1,414,728	2,531,983	(2,777,191)	1,169,520	3,182,838	974,930	(2,743,040)	1,414,728	3,182,838	2,391,972	(2,559,316)	3,015,494
	1,450,065	2,533,928	(2,777,191)	1,206,802	3,473,357	993,946	(3,017,238)	1,450,065	3,473,357	2,404,693	(2,826,961)	3,051,089

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

	Reserve name	Anticipated date of use	Purpose of the reserve
	Restricted by legislation		
(a)	Subdivision Reserve	30/06/2026	To be used for the construction of sub-division feeder roads and road upgrades where it is a condition of planning or development approval
(b)	Car Park Reserve	Ongoing	To hold contributions for funding car park construction
(c)	Unspent Grants and Loans Reserve	Ongoing	To be used for the recording of unspent grant and loan funds
(d)	Public Open Space Reserve	Ongoing	To be used for maintenance/improvements to POS (From Subdivisions).
	Restricted by council		
(e)	Leave Reserve	Ongoing	To fund long service leave obligations, with the reserve balance maintained at approximately 50% of the prior year audited long service leave liability.
(f)	Plant and Equipment Reserve	Ongoing	To be used for the purchase of major plant and equipment
(g)	Land and Building Reserve	Ongoing	To be used for the future acquisition and development of land and buildings
(h)	Bushfire Reserve	30/06/2027	To be used for the purchase of district fire fighting equipment, buildings and fire fighting plant
(i)	Mtce/Renewal of Mine Heavy Haulage Roads	30/06/2026	To be used for road maintenance and renewal costs of Council roads associated with mine site heavy haulage traffic
(j)	Sanitation Reserve	30/06/2027	To be used for the provision of waste management services and waste facilities
(k)	Recreation Centre Floor and Solar Reserve	30/06/2027	To be used to fund future timber floor and solar equipment replacements at the Bridgetown Leisure Centre
(l)	Refuse Site Post Closure Reserve	Ongoing	To be used to rehabilitate the Shire's refuse sites
(m)	Drainage Reserve	30/06/2027	To be used for drainage upgrade works
(n)	Community Bus Replacement Reserve	30/06/2027	To be used to purchase a replacement community bus
(o)	SBS & Communications Tower Reserve	30/06/2027	To be used for renewal works and replacement of the SBS and communications tower and associated infrastructure
(p)	Playground Equipment Reserve	30/06/2027	To be used for replacement of playground equipment
(q)	Building Maintenance Reserve	30/06/2027	To be used to fund the renewal of council buildings and facilities
(r)	Strategic Projects Reserve	30/06/2026	To be used to fund strategic planning actions and other strategic initiatives as determined by the Council
(s)	Matched Grants Reserve	30/06/2026	To provide a funding mechanism for grants that require a matched funding component
(t)	Aged Care Infrastructure Reserve	30/06/2027	To contribute to the construction of non-council aged care buildings
(u)	Equipment Reserve	30/06/2027	To be used to fund the purchase of gym and exercise equipment
(v)	Assets and GRV Valuation Reserve	Ongoing	To be used to fund future GRV rating revaluations, insurance valuations and asset fair value revaluations
(w)	Bridgetown Leisure Centre Reserve	30/06/2027	To be used for the purpose of funding initiatives and improvements at the Bridgetown Leisure Centre
(x)	Trails Reserve	Ongoing	To be used for funding of new local trail initiatives and projects
(y)	Light Fleet Vehicle Reserve	30/06/2027	To be used for the purchase of light fleet vehicles
(z)	Blackspot Works Reserve	30/06/2027	To provide a funding mechanism for Blackspot Grant projects that require a matched funding component
(aa)	Project Management Reserve	30/06/2026	To be used for the purpose of funding planning and delivery of Shire projects
(ab)	Sustainability Reserve	Ongoing	To provide environmental benefits to Council and the community, combat rising costs of energy and reduce the carbon footprint of corporate operations with energy-efficiency initiatives, implement water-wise and waste-reduction initiatives, and create future cost savings to be reinvested into the delivery of new sustainability projects
(ac)	CCTV Infrastructure	30/06/2027	To be used for the purchase and installation of new CCTV cameras or replacement of existing CCTV cameras
(ad)	Talison Unfunded Projects Reserve	30/06/2027	To be used to fund Talison unfunded projects.
(ae)	Future Projects Reserve	Ongoing	To fund future strategic projects and provide short-term liquidity support where required to manage temporary cash flow constraints
(af)	Roads and Drainage Reserve	Ongoing	To be used to fund road and drainage projects, covering the balance after grant funding

9. RESERVE ACCOUNTS

(c) Reserve Accounts - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Reasons for changing the use of the reserve	2026/27 Budget amount to be used	2026/27 Budget amount change of purpose
			$	$
Leave Reserve	To fund future long service leave obligations. The reserve balance will be maintained at approximately 50% of the long service leave liability.	To better align the reserve with the long-term financial strategy by specifically providing for future long service leave obligations, while maintaining an appropriate reserve balance to meet anticipated liabilities.	43,961	43,961
Plant and Equipment Reserve	To be used for the purchase of major plant and equipment	Renamed. Previously Plant Reserve. To broaden the purpose of the reserve to include both plant and equipment, providing greater flexibility to fund future asset replacement requirements.	0	0
Bushfire Reserve	Reserve to be closed and funds to be moved to newly created Future Projects Reserve.	Reserve consolidated due to its limited purpose and balance, with funds transferred to a broader reserve to improve financial flexibility and reduce the number of reserve accounts	26,244	26,244
Sanitation Reserve	Reserve to be closed and funds to be moved to Refuse Site Post Closure Reserve	Reserve consolidated to streamline reserve management while maintaining the funds for future operational requirements.	301,116	301,116
Recreation Centre Floor and Solar Reserve	Reserve to be closed and funds to be moved to newly created Future Projects Reserve.	Reserve consolidated to align funding with Council's current long-term asset and financial planning framework.	112,826	112,826
Drainage Reserve	Reserve to be closed and funds to be moved to newly created Roads and Drainage Reserve.	To simplify reserve management by consolidating similar asset replacement reserves into a single reserve, improving financial flexibility and reducing administrative complexity.	33,240	33,240
Community Bus Replacement Reserve	Reserve to be closed and funds to be moved to Plant and Equipment Reserve	To simplify reserve management by consolidating similar asset replacement reserves into a single reserve, improving financial flexibility and reducing administrative complexity.	89,347	89,347
SBS & Communications Tower Reserve	Reserve to be closed and funds to be moved to newly created Future Projects Reserve.	Reserve consolidated to align funding with Council's current long-term asset and financial planning framework.	72,037	72,037
Playground Equipment Reserve	Reserve to be closed and funds to be moved to newly created Future Projects Reserve.	Reserve consolidated to align funding with Council's current long-term asset and financial planning framework.	52,636	52,636
Building Maintenance Reserve	Reserve to be closed and funds to be moved to Land and Buildings Reserve.	To simplify reserve management by consolidating similar asset replacement reserves into a single reserve, improving financial flexibility and reducing administrative complexity.	29,071	29,071
Aged Care Infrastructure Reserve	Reserve to be closed and funds to be moved to Land and Buildings Reserve.	To simplify reserve management by consolidating similar asset replacement reserves into a single reserve, improving financial flexibility and reducing administrative complexity.	67,480	67,480
Equipment Reserve	Reserve to be closed and funds to be moved to Plant and Equipment Reserve	To simplify reserve management by consolidating similar asset replacement reserves into a single reserve, improving financial flexibility and reducing administrative complexity.	7,239	7,239
Bridgetown Leisure Centre Reserve	Reserve to be closed and funds to be moved to newly created Future Projects Reserve.	Reserve consolidated to align funding with Council's current long-term asset and financial planning framework.	38,672	38,672

9. RESERVE ACCOUNTS

(c) Reserve Accounts - Change in Use

Reserve name	Propsed new purpose of the reserve	Reasons for changing the use of the reserve	2026/27 Budget Amount to be used $	2026/27 Budget amount change of prupose $
Light Fleet Vehicle Reserve	Reserve to be closed and funds to be moved to Plant and Equipment Reserve	To simplify reserve management by consolidating similar asset replacement reserves into a single reserve, improving financial flexibility and reducing administrative complexity.	28,215	28,215
Blackspot Works Reserve	Reserve to be closed and funds to be moved to newly created Roads and Drainage Reserve.	To simplify reserve management by consolidating similar asset replacement reserves into a single reserve, improving financial flexibility and reducing administrative complexity.	23,641	23,641
			925,725	925,725

10. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	$	$	$
(a) Interest earnings			
Investments	79,800	113,000	360,000
Other interest revenue	173,952	171,369	54,952
	253,752	284,369	414,952
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	52,000	50,100	38,500
Other services	7,500	7,500	7,500
	59,500	57,600	46,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	192,185	40,581	131,231
Interest on lease liabilities (refer Note 7)	10,736	13,830	13,799
Other finance costs	30,242	98,525	0
	233,163	152,936	145,030
(d) Write offs			
General rate	100	494	100
	100	494	100

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	32,128	24,833	24,833
Meeting attendance fees	22,034	17,031	17,031
Annual allowance for ICT expenses	1,500	2,545	2,545
Travel and accommodation expenses	460	445	445
	56,122	44,854	44,854
Deputy President			
Deputy President's allowance	8,032	6,208	6,208
Meeting attendance fees	14,233	11,001	11,001
Annual allowance for ICT expenses	1,500	2,545	2,545
Travel and accommodation expenses	460	445	445
	24,225	20,199	20,199
Council member 3			
Meeting attendance fees	14,233	11,001	11,001
Annual allowance for ICT expenses	1,500	2,545	2,545
Travel and accommodation expenses	460	445	445
	16,193	13,991	13,991
Council member 4			
Meeting attendance fees	14,233	11,001	11,001
Annual allowance for ICT expenses	1,500	2,545	2,545
Travel and accommodation expenses	460	445	445
	16,193	13,991	13,991
Council member 5			
Meeting attendance fees	14,233	11,001	11,001
Annual allowance for ICT expenses	1,500	2,545	2,545
Travel and accommodation expenses	460	444	444
	16,193	13,990	13,990
Council member 6			
Meeting attendance fees	14,233	11,001	11,001
Annual allowance for ICT expenses	1,500	2,545	2,545
Travel and accommodation expenses	460	444	444
	16,193	13,990	13,990
Council member 7			
Meeting attendance fees	14,233	11,001	11,001
Annual allowance for ICT expenses	1,500	2,545	2,545
Travel and accommodation expenses	460	444	444
	16,193	13,990	13,990
Council member 8			
Meeting attendance fees	14,233	11,001	11,001
Annual allowance for ICT expenses	1,500	2,545	2,545
Travel and accommodation expenses	460	444	444
	16,193	13,990	13,990
Council member 9			
Meeting attendance fees	14,233	11,001	11,001
Annual allowance for ICT expenses	1,500	2,545	2,545
Travel and accommodation expenses	460	444	444
	16,193	13,990	13,990
Total Council Member Remuneration	193,698	162,985	162,985
President's allowance	32,128	24,833	24,833
Deputy President's allowance	8,032	6,208	6,208
Meeting attendance fees	135,898	105,039	105,039
Annual allowance for ICT expenses	13,500	22,905	22,905
Travel and accommodation expenses	4,140	4,000	4,000
	193,698	162,985	162,985

12. TRUST FUNDS

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

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Other Visitor Centre Commission Sales	630	0	0	630
TransWA - Ticket Sales	265	0	0	265
Accommodation Payment Returned	231	0	0	231
	1,126	0	0	1,126

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

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

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

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

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

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

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

OTHER REVENUE
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.

13. 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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	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	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	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	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
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	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
Governance To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of the council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans.
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 community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
Health To provide services to help ensure a safer community.	Food quality, and support the operation of child health clinics.
Education and welfare To support disadvantaged persons, the elderly, children and youth.	Support for the provision of day care and pre-school facilities, assistance to playgroups, services for senior citizens and youth, and other voluntary services.
Housing Help ensure adequate housing.	Maintenance of staff and rental housing.
Community amenities Provide services required by the community.	Rubbish collection services, operation of refuse sites, environmental protection, administration of the town planning scheme, development of land, maintenance of cemeteries, maintenance and operation of public conveniences and storm water drainage maintenance.
Recreation and culture To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Maintenance of halls, the leisure centre and various reserves; operation of library, heritage facilities and cultural activities.
Transport To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and parking control.
Economic services To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, economic development, building control and water standpipes.
Other property and services Identification of expenses not included in programs above and for the pooling of costs that have been reallocated to the programs above.	Private works, plant repairs and operation costs, department activities and directorate costs.

15. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	200	106	600
General purpose funding	85,060	79,864	89,500
Law, order, public safety	35,734	28,340	50,000
Health	6,000	5,325	20,000
Education and welfare	50	25	0
Housing	24,733	24,156	31,640
Community amenities	2,138,801	1,839,079	1,823,052
Recreation and culture	543,174	471,673	455,610
Transport	1,100	754	8,500
Economic services	172,793	162,473	140,390
Other property and services	87,662	83,816	84,700
	3,095,307	2,695,611	2,703,992

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