Shire of Dalwallinu
Place of wheat and wattle

Special Council Meeting Minutes

21 July 2026

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SHIRE OF DALWALLINU

MINUTES of the Special Meeting of Council held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 21 July 2026.

PRESIDING OFFICER DECLARATION

In accordance with the *Local Government Act 1995*, this public meeting is being recorded. The recording will be archived and available on Councils website. Persons participating in public question time will be recorded as part of the meeting proceedings. I request all participants maintain a respectful and professional demeanour throughout the proceedings. Any use of profanity, disrespectful language, or disruptive behaviour may result in removal from the meeting. Thank you for your cooperation.

1 OPENING & ANNOUNCEMENT OF VISITORS

The Chairperson (President)

I welcome you to this Special Meeting of Council held at the Shire of Dalwallinu Council Chambers, Dalwallinu on Tuesday 21 July 2026 and I declare the meeting open at 3.30pm.

2 ANNOUNCEMENTS OF PRESIDING MEMBER

Nil

3 ATTENDANCE RECORD

3.1 Present

Councillors

Shire President	Cr KL Carter
Deputy President	Cr MM Harms
	Cr SC Carter
	Cr DS Cream
	Cr S Dawson
	Cr S Hickleton
Chief Executive Officer	Ms JM Knight
Manager Corporate Services	Mrs HK Jolly
Manager Works & Services	Mr MN Bennett

3.2 Apologies

Cr JL Counsel

3.3 Leave of Absence Previously Granted

Nil

4 DECLARATIONS OF INTEREST

Nil

5 PUBLIC QUESTION TIME

Nil

6 MINUTES OF PREVIOUS MEETINGS

(Confirmed in the Minutes of the Ordinary Council Meeting held immediately after Special Meeting.)

7 PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS

7.1 Petitions

Nil

7.2 Presentations

Nil

7.3 Deputations

Nil

7.4 Delegates Reports/Submissions

Nil

8 METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands)

As agreed

9 REPORTS

9.1 CORPORATE SERVICES

9.1.1 Adoption of the 2026-2027 Annual Budget*

Report Date	21 July 2026
Applicant	Shire of Dalwallinu
File Ref	FM/11 Budgeting Allocations
Previous Meeting Reference	Nil
Prepared by	Hanna Jolly, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	**Absolute Majority**
Attachments	2026-2027 Statutory Budget with Fees and Charges

Purpose of Report

Council is requested to adopt the 2026-2027 Draft Budget as presented.

Background

Local Governments must prepare annual budgets in the format prescribed in the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

The Shire of Dalwallinu commenced the 2026-2027 budget process in February 2026. At this time members of the public were invited to submit requests for works and services to be considered during the budget deliberations.

Council Officers were also requested to make submissions and recommendations for budget inclusions. This was to ensure that not only the standard functions of Council, but also other projects identified within strategic planning documents, would be appropriately included for Council consideration.

Council operates the Dalwallinu Sewerage Scheme under license from the Water Corporation. The Water Corporation provided a schedule of rates and charges for 2026-27 despite the loan expiring in January 2025. Accordingly, Council is able to adopt the recommended rates by the Water Corporation or a rate and charge of its own calculation.

Two budget workshops were held with the Council and Senior Management on 26 May 2026 and 7 July 2026.

Consultation

Chief Executive Officer & Senior Management Team, Finance Officer
Councillors
Community

Legislative Implications

State
Local Government Act 1995
Local Government (Financial Management) Regulations 1996
Waste Avoidance and Resource Recovery Act 2007

Policy Implications
Nil

Financial Implications
Nil

General Function Implications
Nil

Strategic Implications
Nil

Site Inspection
Site inspection undertaken: Not applicable

Sustainability & Climate Change Implications
Economic implications
There are no known significant economic implications associated with this proposal.

Social implications
There are no known significant social implications associated with this proposal.

Environmental implications
There are no known significant environmental implications associated with this proposal.

Officer Comment
The agenda item provides for the adoption of the budget and the imposition of rates and fees and charges for the 2026-2027 financial year.

The draft budget has been prepared with 3.53% increase to the overall rate revenue. Non-Statutory Fees & Charges have increased by an average of 2.3% to 4.6% to follow the March 2025 quarter CPI increase.

The 2026-2027 Budget has been prepared with a carried forward surplus of $4,746,215 which may be adjusted slightly when the 2025-2026 Annual Report figures are prepared.

Highlights of the budget include
Schedule 5 – Law Order & Public Safety
- Funding Emergency Services through ESL grant
- 3 x Water Tanks at Nugadong Airstrip *(subject to grant funding)*
- Provision of Ranger Services

Schedule 7 – Health
- Contribution to Three Sons Pty Ltd to provide medical services
- Repaint roof at the Dalwallinu Medical Centre

Schedule 8 – Education & Welfare

- Funding for Youth Activities
- Provision of School bus subsidy, Patient transfer program, Awards and Chaplaincy subsidy for local schools

Schedule 9 – Housing

- Completion of two new aged homes at Myers St, Dalwallinu (c/fwd 2025-26)
- Construction of three new Aged Accommodation Units *(subject to grant funding)*
- Bathroom Upgrades – x 2 Joint Venture housing
- Bathroom Upgrade – One Unit at Wilfred Thomas Lodge
- Transfer to Joint Venture Reserve
- Transfer to Land & Buildings Reserve

Schedule 10 – Community Amenities

- Dalwallinu Craft Shop Upgrade
- Dalwallinu Cemetery – Niche Wall Extension and Fence
- Transfer to Sewerage Works Reserve for future works
- Transfer to Waste Management Reserve for future works

Schedule 11 – Recreation & Culture

- Allocation for sale of Wubin & Buntine Town Halls and Buntine CWA building and transfer of these funds to Land & Buildings Reserve
- Consultant to finalise Concept Plans for Upgrade to Memorial Park
- Dalwallinu Aquatic Centre – Replacement of main Pool Liner (c/fwd 2025-26)
- Dalwallinu Aquatic Centre – Replacement of Pool pump and pre pump strainer
- Dalwallinu Recreation Centre – Upgrade to fencing along Annetts Road
- Dalwallinu Sports Club – Bowling Green replacement (c/fwd 2025-26)
- Kalannie Recreation Centre – Hot Water Unit booster
- Kalannie Recreation Centre – Playground shade shelter
- Transfer to Swimming Pool Reserve for future works
- Transfer to Recreation Reserve for future Memorial Park upgrade
- Donation towards Dalwallinu Agricultural Show

Schedule 12 – Transport

- Roadworks on Pithara East Road *(partly funded by Regional Road Group)*
- Roadworks on Nugadong West Road, Leahy Street, Hyde Street and Deacon Street *(majority funded by Roads to Recovery)*
- Roadworks on Dowerin-Kalannie Road and Miling North Road *(majority funded by Wheatbelt Secondary Freight Network)*
- Line marking for Dalwallinu Kalannie WSFN road projects – from 25-26 *(majority funded by Main Roads WA)*
- Roadworks on Annetts Road, McNeill St, Strickland Drive and Huggett Drive *(funded by Council funds)*
- Construction of footpath on Strickland Drive, Myers Street and Wasley Street (c/fwd 2025-26) *(funded by Council)*
- Purchase of Loader, Tractor, Flail Mower 3 x utility vehicles, sewer tank and fuel tank including card system at the Depot
- Nugadong Airstrip – Generator including a changeover switch

Schedule 13 – Economic Services

- Provision for Tourism Development and Promotion
- Dalwallinu Caravan Park – Western Ablutions repairs
- Contribution to Liebe Group
- Allocation for sale of One (1) Commercial lot in McNeill Street and One (1) Industrial Lot in Roberts Rd, Dalwallinu and transfer of these funds to Land & Buildings Reserve

Schedule 14 – Other Property & Services

- Admin – Migration to new ERP Solution
- Admin – Land and Building asset revaluation

Sewerage Charges

The Water Corporation has advised that Cabinet has approved an increase for rates levied on subsidised schemes and has provided a schedule of rates and charges for 2026-2027. It is recommended that council continues to use the schedule as a guide for its Dalwallinu Sewerage Scheme.

The Water Corporation have based the new 2026-2027 schedule of charges on a 2.75% increase for non-residential properties and residential properties.

Waste Collection Charges

It is Council's intention to meet the cost of the waste collection service by way of a service charge imposed under the *Waste Avoidance and Resource Recovery Act 2007.*

Waste Collection is provided under a contract and the cost per collection is, in part, determined by the number of services. The cost associated with the maintenance of the waste disposal sites is to be covered under the general rate. This year the charges were increased by approximately 4.6%.

General Rates and Minimum Rates

The unimproved value (UV) properties were re-valued by Value General Officer for the 2026-2027 financial year. The rate in the dollar for UV properties in 2026-2027 is 0.00745 (0.00871 in 2025-2026) whilst the rate in the dollar for GRV properties is 0.08636 in 2026-2027 (0.08344 in 2025-2026).

Schedule of Fees and Charges

Council reviewed the Schedule of Fees and Charges and adopted them at the May 2026 Ordinary Council Meeting in order for the fees to take effect from 1 July 2026. The fees & charges were increased between 2.3% to 4.6% for 2026-2027.

DFES levies (ESL) are the subject of separate legislation and do not form part of Council's Municipal Fund. Category 4 properties, those in the town supported by the Dalwallinu Volunteer Fire & Rescue Service, are based on a rate of 0.003862 in the dollar (0.005325 in 2025-2026), with a minimum of $113.00 and maximum of $196.00 for residential, farming and vacant land, and a minimum of $113.00 and maximum of $112,000.00 for commercial, industrial and miscellaneous. All other properties within the Shire that are Category 5, $113.00 ($108.00 in 2025-2026) fixed levy.

Officer Recommendation/Council Resolution

MOTION 10588

Moved Cr SC Carter
Seconded Cr S Hickleton

That Council:

1. Pursuant to the provision of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopts the budget for the Shire of Dalwallinu for the 2026-2027 financial year which includes the following:
   a) Statement of Comprehensive Income
   b) Statement of Cash Flows
   c) Statement of Financial Activity
   d) Notes to and forming part of the Budget
   e) Schedule of Fees & Charges

2. Sets the rates for the Shire of Dalwallinu Sewerage Scheme for the 2026-2027 rating year based on the schedule of rates approved by Cabinet in respect to subsidised sewerage schemes, being:
   - Sewerage values of $2,999,042 as advised by the Valuer General applicable as from 1 July 2026 be adopted by Council for the purpose of levying sewerage rates.
   - Sewerage Rate to be 0.09345 (0.09095 in 2025-2026) in the dollar on rateable properties within Dalwallinu Townsite.
   - Non-Residential Properties:

First major fixture	$1,216.82 per annum	($1,184.25 in 2025-2026)
Second major fixture	$ 520.86 per annum	($ 506.92 in 2025-2026)
Third major fixture	$ 695.61 per annum	($ 676.99 in 2025-2026)
Each additional major fixture	$ 756.44 per annum	($ 736.19 in 2025-2026)
Volumetric Charge	447.20 cents per kilolitre	(435.20 cents in 2025-2026)

   - Minimum Rates to be:

Residential properties	$ 506.73	($ 493.17 in 2025-2026)
Non- Residential properties	$1,216.82	($1,184.25 in 2025-2026)
Vacant Land properties	$ 333.44	($ 324.52 in 2025-2026)

   - Maximum Rate: $1,383.42 ($1,346.39 in 2025-2026)

   - Non Rateable properties connected to the sewer:
     Class 1 – Institutional, Recreational, Cultural, Education, Religious or Public Amenities and State and Local Government properties of a commercial nature:

     For each property:

First major fixture	$326.93 per annum	($318.18 in 2025-2026)
Each additional major fixture	$143.83 per annum	($139.98 in 2025-2026)

3. Pursuant to section 67 of *the Waste Avoidance & Resource Recovery Act 2007*, impose a waste collection fee per service for the 2026-2027 rating year in each of the towns as follows:

• Once Weekly Services	$ 265.00 per annum	($ 254.00 in 2025-2026)
• Twice Weekly Services	$ 518.00 per annum	($ 496.00 in 2025-2026)
• Recycling Charge	$ 165.00 per annum	($ 158.00 in 2025-2026)
• Recycling Charge 3m³	$2,935.00 per annum	($2,806.00 in 2025-2026)

4. Pursuant to the *Salaries and Allowances Act 1975 Tribunal determination dated 7 April 2026*, adopts the following allowances and sitting fees for the 2026-2027 Budget:

• President Allowance	$11,200.00
• Deputy President Allowance	$ 2,800.00

Council Meeting and other meetings Sitting Fees

• President	$710.00 per meeting
• Councillors	$430.00 per meeting
• Committee Meeting Sitting Fee	$150.00 per meeting

5. Pursuant to Sections 6.32, 6.34 and 6.35 of the *Local Government Act 1995* impose the following:
   a. Where the General Rate is to apply, for all rateable properties with Gross Rental Valuations a rate of 0.08636 in the dollar, with a minimum rate of $689.00 be imposed;
   b. Where the General Rate is to apply, for all rateable properties with Unimproved valuations a rate of 0.00745 in the dollar, with a minimum rate $803.00 be imposed;
   c. A discount of 5% be offered for the 2026-2027 rating year in respect to rates paid by the due date (minimum of 35 days after the issue of the rates notice); and
   d. A discount of $100 be given for the 2026-2027 rating year in respect of minimum rates calculated on properties outside of the Dalwallinu townsite.

6. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996,* adopts an interest rate of 5.5% where the owner has elected to pay rates and charges through the instalment option;

7. Pursuant to Section 6.51 (1) and subject to the Section 6.51(4) of the *Local Government Act 1995* and Regulation 70 of the *Local Government (Financial Management) regulations 1996*, adopts an interest rate of 7% for rates (and charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

8. Pursuant to section 6.45 of *the Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996* offers the following payment options:

   Option 1
   To pay the total of rates and charges included on the rate notice in full by the due date 4 September 2026 which is thirty five (35) days after the date of service appearing on the rate notice. Failure to pay such costs will attract penalty charges.

   Option 2
   To pay by four (4) instalments. Details of these date and amounts are included on the rate notice. Failure to pay such costs by the due dates will attract penalty charges. This option can only be selected where the first instalment including arrears (if any) is paid by the due date.

Payment dates are

1st instalment	4 September 2026
2nd instalment	4 November 2026
3rd instalment	4 January 2027
4th instalment	4 March 2027

And that the administration charge imposed where the payment is made by instalments is set at $42.00 (to be applied as a $14.00 charge on each of the last three (3) instalments).

9. Pursuant to Section 6.13 (1) of the *Local Government Act 1995* and Regulation 19A of the *Local Government (Financial Management) regulations 1996*, adopts an interest rate of 7% for any amount of money (other than rates and service charges) that person owes to the local government and costs of proceedings to recover such charges that has been owed for the period of time referred to in subsection (6) of the Section 6.13 of the *Local Government Act 1995.*

10. Accepts as part of the budgetary process, the Schedule of Fees and Charges as adopted in Item 9.3.3 at the Ordinary Meeting of Council held on 26 May 2026.

11. In accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, adopts a variance of 10% and a minimum of $10,000 to be used in the statements of financial activity and annual budget review.

12. Authorise the Chief Executive Officer to re-invest all interest funds earned on reserves during 2026-2027 back to reserves.

CARRIED BY ABSOLUTE MAJORITY 6/0

For: President KL Carter, Deputy MM Harms, Cr SC Carter, Cr DS Cream, Cr S Dawson, Cr S Hickleton

Against: Nil

Shire of Dalwallinu

2026-2027 Budget

SHIRE OF DALWALLINU

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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

A welcoming place for all, where opportunity abounds with a thriving economy.

SHIRE OF DALWALLINU
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)	4,022,190	3,890,791	3,886,019
Grants, subsidies and contributions		1,478,979	6,671,072	2,736,522
Fees and charges	14	1,493,995	1,423,977	1,435,188
Interest revenue	10(a)	409,633	487,194	346,131
Other revenue		100	0	100
		7,404,897	12,473,034	8,403,960
Expenses				
Employee costs		(3,130,260)	(2,647,127)	(2,935,949)
Materials and contracts		(3,631,213)	(3,321,559)	(3,391,739)
Utility charges		(502,308)	(463,193)	(491,334)
Depreciation	6	(5,912,912)	(6,069,338)	(6,108,419)
Finance costs	10(c)	(91,274)	(93,525)	(93,862)
Insurance		(224,689)	(219,409)	(222,023)
Other expenditure		(170,011)	(102,123)	(145,660)
		(13,662,667)	(12,916,274)	(13,388,986)
		(6,257,770)	(443,240)	(4,985,026)
Capital grants, subsidies and contributions		4,819,965	5,752,692	6,133,942
Profit on asset disposals	5	169,426	32,716	162,727
Loss on asset disposals	5	(335,803)	(246,000)	(17,800)
		4,653,588	5,539,408	6,278,869
Net result for the period		**(1,604,182)**	**5,096,168**	**1,293,843**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(1,604,182)**	**5,096,166**	**1,293,843**

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

SHIRE OF DALWALLINU
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		4,022,190	3,873,130	3,886,019
Grants, subsidies and contributions		1,478,979	7,034,536	2,736,522
Fees and charges		1,493,995	1,423,977	1,435,188
Interest revenue		409,633	487,194	346,131
Goods and services tax received		0	(17,436)	0
Other revenue		100	0	100
		7,404,897	12,801,401	8,403,960
Payments				
Employee costs		(3,130,260)	(2,647,694)	(2,935,949)
Materials and contracts		(3,631,213)	(2,733,295)	(3,391,739)
Utility charges		(502,308)	(463,193)	(491,334)
Finance costs		(91,274)	(112,662)	(93,862)
Insurance paid		(224,689)	(219,409)	(222,023)
Other expenditure		(170,011)	(102,123)	(145,660)
		(7,749,755)	(6,278,376)	(7,280,567)
Net cash provided by (used in) operating activities	4	(344,858)	6,523,025	1,123,393
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,156,637)	(1,601,438)	(1,791,536)
Payments for construction of infrastructure	5(b)	(6,274,778)	(7,587,797)	(8,643,278)
Proceeds from capital grants, subsidies and contributions		4,819,965	5,752,692	6,133,942
Proceeds from disposal of property, plant and equipment	5(a)	701,181	86,171	409,727
Net cash (used in) investing activities		(2,910,269)	(3,350,372)	(3,891,145)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(136,810)	(214,362)	(214,362)
Payments for principal portion of lease liabilities	7	(13,185)	(12,417)	(12,619)
Net cash (used in) financing activities		(149,995)	(226,779)	(226,981)
Net increase (decrease) in cash held		(3,405,122)	2,945,874	(2,994,733)
Cash at beginning of year		13,007,005	10,061,131	10,070,907
Cash and cash equivalents at the end of the year	4	**9,601,883**	**13,007,005**	**7,076,174**

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

SHIRE OF DALWALLINU
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)	3,983,661	3,867,728	3,860,140
Rates excluding general rates	2(a)	38,529	23,063	25,879
Grants, subsidies and contributions		1,478,979	6,671,072	2,736,522
Fees and charges	14	1,493,995	1,423,977	1,435,188
Interest revenue	10(a)	409,633	487,194	346,131
Other revenue		100	0	100
Profit on asset disposals	5	169,426	32,716	162,727
		7,574,323	12,505,750	8,566,687
Expenditure from operating activities				
Employee costs		(3,130,260)	(2,647,127)	(2,935,949)
Materials and contracts		(3,631,213)	(3,321,559)	(3,391,739)
Utility charges		(502,308)	(463,193)	(491,334)
Depreciation	6	(5,912,912)	(6,069,338)	(6,108,419)
Finance costs	10(c)	(91,274)	(93,525)	(93,862)
Insurance		(224,689)	(219,409)	(222,023)
Other expenditure		(170,011)	(102,123)	(145,660)
Loss on asset disposals	5	(335,803)	(246,000)	(17,800)
		(13,998,470)	(13,162,274)	(13,406,786)
Non cash amounts excluded from operating activities	3(c)	6,071,843	6,304,379	5,956,046
Amount attributable to operating activities		**(352,304)**	**5,647,855**	**1,115,947**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		4,819,965	5,752,692	6,133,942
Proceeds from disposal of property, plant and equipment	5(a)	701,181	86,171	409,727
		5,521,146	5,838,863	6,543,669
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(2,156,637)	(1,601,438)	(1,791,536)
Acquisition of infrastructure	5(b)	(6,274,778)	(7,587,797)	(8,643,278)
Payments for financial assets at amortised cost - term deposits		0	0	
		(8,431,415)	(9,189,235)	(10,434,814)
Amount attributable to investing activities		**(2,910,269)**	**(3,350,372)**	**(3,891,145)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	9(a)	1,033,373	582,006	731,039
		1,033,373	582,006	731,039
Outflows from financing activities				
Repayment of borrowings	8(a)	(136,810)	(214,362)	(214,362)
Payments for principal portion of lease liabilities	7	(13,185)	(12,417)	(12,619)
Transfers to reserve accounts	9(a)	(2,367,020)	(1,447,643)	(1,448,910)
		(2,517,015)	(1,674,422)	(1,675,891)
Amount attributable to financing activities		**(1,483,642)**	**(1,092,416)**	**(944,852)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	4,746,215	3,541,148	3,720,050
Amount attributable to operating activities		(352,304)	5,647,855	1,115,947
Amount attributable to investing activities		(2,910,269)	(3,350,372)	(3,891,145)
Amount attributable to financing activities		(1,483,642)	(1,092,416)	(944,852)
Surplus remaining after the imposition of general rates	3	**0**	**4,746,215**	**0**

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

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

1 BASIS OF PREPARATION

The annual budget of the Shire of Dalwallinu which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

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

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

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

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

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

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

It is not expected these standards will have an impact on the annual budget on initial application.
- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment
- Infrastructure
- Expected credit losses on financial assets
- Impairment losses of non-financial assets
- Measurement of employee benefits
- 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									
Dalwallinu	Gross rental valuation	0.086360	320	5,148,882	444,657	500	445,157	426,360	426,360
Kalannie	Gross rental valuation	0.086360	53	687,690	59,389	0	59,389	57,381	57,381
Others	Gross rental valuation	0.086360	31	606,730	52,397	0	52,397	49,606	49,606
Rural	Unimproved valuation	0.007450	356	459,895,000	3,426,218	500	3,426,718	3,334,381	3,326,793
Mining	Unimproved valuation	0.007450	0	0	0		0		
Total general rates			760	466,338,302	3,982,661	1,000	3,983,661	3,867,728	3,860,140
		Minimum							
(ii) Minimum payment		$							
Dalwallinu	Gross rental valuation	689.00	47	169,270	32,383	0	32,383	23,976	23,976
Kalannie	Gross rental valuation	689.00	33	188,703	22,737	0	22,737	21,978	21,978
Others	Gross rental valuation	689.00	74	292,286	50,986	0	50,986	49,950	49,950
Rural	Unimproved valuation	803.00	38	1,525,325	30,514	0	30,514	29,488	29,488
Mining	Unimproved valuation	803.00	30	330,559	24,090	0	24,090	22,504	22,504
Total minimum payments			222	2,506,143	160,710	0	160,710	147,896	147,896
Total general rates and minimum payments			982	468,844,445	4,143,371	1,000	4,144,371	4,015,624	4,008,036
(iii) Ex-gratia rates									
CBH						53,819	53,819	50,982	50,983
					4,143,371	54,819	4,198,190	4,066,606	4,059,019
Discounts (Refer note 2(d))							(176,000)	(175,815)	(173,000)
Total rates					4,143,371	54,819	4,022,190	3,890,791	3,886,019
Instalment plan charges							5,000	5,014	4,000
Instalment plan interest							6,000	7,050	5,200
Late payment of rate or service charge interest							6,500	7,787	4,200
							17,500	19,851	13,400

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)	Date due	Unpaid rates interest rates
Single Full Payment	4/09/2026	7.0%

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
First instalment	4/09/2026	0	5.5%	7.0%
Second instalment	4/11/2026	14	5.5%	7.0%
Third instalment	4/01/2027	14	5.5%	7.0%
Fourth instalment	4/03/2027	14	5.5%	7.0%

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
				$	$	$	
Discount for early payment	Rate	5.0%	0	165,200	165,015	162,200	Payment of full amount owing, including arrears and service charges no later than 4:00pm on the day, 35 days after the date of service appearing on the rates notice.
Rates Minimum	Rate	0.0%	100	10,800	10,800	10,800	Applied to assessments (GRV) outside of Dalwallinu townsite which are minimum rated.
				176,000	175,815	173,000	

(e) Waivers or concessions

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	9,601,883	13,007,005	7,076,174
Receivables		182,889	182,888	430,352
Inventories		24,027	24,027	16,923
		9,808,799	13,213,920	7,523,449
Less: current liabilities				
Trade and other payables		(1,129,307)	(1,129,307)	(382,502)
Contract liabilities		(98,300)	(98,300)	(29,293)
Lease liabilities	7	0	(13,185)	(12,619)
Long term borrowings	8	0	(136,810)	(136,810)
Employee provisions		(431,523)	(431,523)	(433,815)
		(1,659,130)	(1,809,125)	(995,039)
Net current assets		8,149,669	11,404,795	6,528,410
Less: Total adjustments to net current assets	3(b)	(8,149,669)	(6,658,581)	(6,528,410)
Net current assets used in the Statement of Financial Activity		0	4,746,215	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	(8,388,865)	(7,055,218)	(6,907,453)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	136,810	136,810
- Current portion of lease liabilities		0	13,185	12,619
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		238,262	246,642	237,060
- Current portion of other provisions		934	0	(7,446)
Total adjustments to net current assets		(8,149,669)	(6,658,581)	(6,528,410)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(169,426)	(32,716)	(162,727)
Add: Loss on asset disposals	5	335,803	246,000	17,800
Add: Depreciation	6	5,912,912	6,069,338	6,108,419
Movement in current liabilities associated funds held in reserve account:				
- Current portion of other provisions		(7,446)	0	(7,446)
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	(201)	0
- Employee benefit provisions		0	21,958	0
Non cash amounts excluded from operating activities		6,071,843	6,304,379	5,956,046

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.

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		9,601,883	13,007,005	7,076,174
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		8,487,165	7,153,518	6,907,453
		8,487,165	7,153,518	6,907,453
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	8,388,865	7,055,218	6,907,453
Contract liabilities		98,300	98,300	
Total restricted financial assets		8,487,165	7,153,518	6,907,453

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(1,604,182)	5,096,168	1,293,843
Non-cash items:				
Depreciation	6	5,912,912	6,069,338	6,108,419
(Profit)/loss on sale of assets	5	166,377	213,284	(144,927)
Changes in assets and liabilities:				
Decrease in receivables		0	259,360	0
(Increase) in inventories		0	(14,767)	0
Increase in trade and other payables		0	563,661	0
Increase in contract liabilities		0	69,007	0
Increase in employee related provisions		0	19,666	0
Capital grants, subsidies and contributions		(4,819,965)	(5,752,692)	(6,133,942)
Net cash provided by/(used in) operating activities		(344,858)	6,523,025	1,123,393

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	0	(199,496)	339,922	140,426	0	59,496	0	0	0	0	86,858	(140,000)	270,000	130,000	0
Buildings - non-specialised	1,370,640	(395,800)	138,259	0	(257,541)	972,875	0	0	0	0	1,085,916	0	0	0	0
Furniture and equipment					0	26,811	0	0	0	0	55,426	0	0	0	0
Plant and equipment	785,997	(272,262)	223,000	29,000	(78,262)	542,256	(53,455)	86,171	32,716	0	563,336	(124,800)	139,727	32,727	(17,800)
Total	2,156,637	(867,558)	701,181	169,426	(335,803)	1,601,438	(53,455)	86,171	32,716	0	1,791,536	(264,800)	409,727	162,727	(17,800)
(b) Infrastructure															
Infrastructure - roads	5,165,743	0	0	0	0	6,497,796	0	0	0	0	6,913,048	0	0	0	0
Infrastructure - footpaths	178,932	0	0	0	0	0	0	0	0	0	67,445	0	0	0	0
Infrastructure - other infrastructure	930,103	0	0	0	0	1,090,001	(246,000)	0	0	(246,000)	1,662,785	0	0	0	0
Total	6,274,778	0	0	0	0	7,587,797	(246,000)	0	0	(246,000)	8,643,278	0	0	0	0
Total	8,431,415	(867,558)	701,181	169,426	(335,803)	9,189,235	(299,455)	86,171	32,716	(246,000)	10,434,814	(264,800)	409,727	162,727	(17,800)

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	757,258	736,028	684,069
Furniture and equipment	37,207	36,751	31,845
Plant and equipment	518,959	490,043	632,274
Infrastructure - roads	3,807,064	3,972,077	3,917,125
Infrastructure - footpaths	80,713	89,486	89,450
Infrastructure - drainage	83,459	72,296	78,018
Infrastructure - parks and ovals	5,453	4,649	3,932
Infrastructure - landfills	12,322	0	0
Infrastructure - other infrastructure	597,742	655,591	658,971
Infrastructure - gardens	319	0	319
Right of use - furniture and equipment	12,416	12,417	12,416
	5,912,912	6,069,338	6,108,419
By Program			
Governance	1,149	1,149	1,149
Law, order, public safety	85,568	80,473	91,273
Health	22,777	22,468	19,830
Education and welfare	57,169	58,000	58,000
Housing	166,451	145,388	146,151
Community amenities	158,737	151,418	135,137
Recreation and culture	810,970	853,395	807,447
Transport	4,070,897	4,235,700	4,199,551
Economic services	78,739	84,402	93,454
Other property and services	460,455	436,945	556,427
	5,912,912	6,069,338	6,108,419

MATERIAL ACCOUNTING POLICIES

DEPRECIATION
The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - roads	
-Clearing and earthworks	Not depreciated
-Pavement	40 years
-Seal	15 to 20 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	50 years
Infrastructure - parks and ovals	10 to 40 years
Infrastructure - landfills	
Infrastructure - other infrastructure	10 to 50 years
Infrastructure - gardens	
Right of use - furniture and equipment	

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

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

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

7. 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
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Gymnasium Equipment	2	Maia Financial	4.5%	4 years	9,361	0	(9,361)	(0)	(222)	17,964	0	(8,603)	9,361	(616)	17,964	0	(8,785)	9,179	(617)
Photocopiers x 2	1	Ricoh Finance	4.9%	5 years	6,615	0	(3,824)	2,791	(239)	10,645	0	(3,813)	6,615	(412)	10,646	0	(3,834)	6,812	(427)
					15,975	0	(13,185)	2,790	(461)	28,609	0	(12,417)	15,975	(1,028)	28,610	0	(12,619)	15,991	(1,044)

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
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Dalwallinu Discovery Cen	157	WATC*	2.3%	206,156	0	(67,160)	138,996	(6,339)	271,804	0	(65,648)	206,156	(7,194)	271,804	0	(65,648)	206,156	(5,851)
Dalwallinu Recreation Ce	159	WATC*	3.0%	2,266,428	0	(69,650)	2,196,778	(84,474)	2,334,035	0	(67,607)	2,266,428	(85,079)	2,334,035	0	(67,607)	2,266,428	(86,518)
Bell St Subdivision	160	WATC*	2.3%	0	0	0	0	0	81,107	0	(81,107)	0	(224)	81,107	0	(81,107)	0	(449)
				2,472,584	0	(136,810)	2,335,774	(90,813)	2,686,946	0	(214,362)	2,472,584	(92,497)	2,686,946	0	(214,362)	2,472,584	(92,818)

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

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date			
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	481	0
Total amount of credit unused	20,000	20,481	20,000
Loan facilities			
Loan facilities in use at balance date	2,335,774	2,472,584	2,472,584

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

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 council												
(a) Leave reserve	216,877	32,591	(11,206)	238,262	246,824	9,170	(39,117)	216,877	246,825	8,145	(39,117)	215,853
(b) Plant reserve	741,163	175,941	(250,000)	667,104	611,406	129,757	0	741,163	611,407	120,176	0	731,583
(c) Joint Venture Housing Reserve	292,919	31,572	0	324,491	259,716	33,203	0	292,919	259,716	29,891	0	289,607
(d) Land & Building Reserve	2,291,844	1,325,425	(296,218)	3,321,051	2,473,534	101,124	(282,814)	2,291,844	2,473,534	351,627	(268,414)	2,556,747
(e) Sewerage Scheme Reserve	786,696	310,585	0	1,097,281	657,619	129,077	0	786,696	657,620	119,135	0	776,755
(f) Townscape Reserve	77,683	2,719	0	80,402	0	77,683	0	77,683	0	77,475	0	77,475
(g) Telecommunications Reserve	577	20	0	597	553	24	0	577	552	18	0	570
(h) Swimming Pool Reserve	214,554	57,509	(147,433)	124,630	299,119	62,935	(147,500)	214,554	299,119	59,871	(294,933)	64,057
(i) Recreation Reserve	1,542,826	299,505	(205,050)	1,637,281	800,377	742,449	0	1,542,826	800,376	531,769	0	1,332,145
(j) Insurance Excess Reserve	160,935	5,633	0	166,568	154,327	6,608	0	160,935	154,326	5,093	0	159,419
(k) Waste Management Reserve	400,766	64,027	0	464,793	334,648	66,118	0	400,766	334,648	61,043	0	395,691
(l) Roadworks Reserve	177,529	56,214	(53,466)	180,277	97,664	79,865	0	177,529	97,665	76,292	0	173,957
(m) IT Management Reserve	150,849	5,279	(70,000)	86,128	253,794	9,630	(112,575)	150,849	253,794	8,375	(128,575)	133,594
	7,055,218	2,367,020	(1,033,373)	8,388,865	6,189,581	1,447,643	(582,006)	7,055,218	6,189,582	1,448,910	(731,039)	6,907,453

(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 personal, annual and long service leave requirements.
(b) Plant reserve	Ongoing	To be used for the purchase & maintenance of major plant or to cover contractor expenditure where the Shire doesn't have enough resources available internally.
(c) Joint Venture Housing Reserve	Ongoing	To be used for the construction & maintenance of the Joint Venture Housing.
(d) Land & Building Reserve	Ongoing	To be used for the purchase, construction & maintenance of residential and commercial sites.
(e) Sewerage Scheme Reserve	Ongoing	To be used for the maintenance and replacement of the Sewerage Scheme
(f) Townscape Reserve	Ongoing	To be used for various townscape special projects.
(g) Telecommunications Reserve	Ongoing	To be used to leverage enhanced telecommunications capabilities within the Shire.
(h) Swimming Pool Reserve	Ongoing	To be used to ensure long term maintenance and upgrade of the swimming pool.
(i) Recreation Reserve	Ongoing	To be used to ensure long term maintenance and upgrade of the recreation areas.
(j) Insurance Excess Reserve	Ongoing	To be used to pay for insurance excess in the event of abnormal number of claims
(k) Waste Management Reserve	Ongoing	To be used to pay for future waste management requirements.
(l) Roadworks Reserve	Ongoing	To be used to pay for future road maintenance and construction.
(m) IT Management Reserve	Ongoing	To be used to pay for future IT hardware and software requirements of the Shire.

10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	397,133	472,357	336,731
Other interest revenue	12,500	14,837	9,400
	409,633	487,194	346,131
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	35,700	41,944	34,694
Other services	4,600	21,618	22,900
	40,300	63,562	57,594
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	90,813	92,497	92,818
Interest on lease liabilities (refer Note 7)	461	1,028	1,044
	91,274	93,525	93,862
(d) Write offs			
General rate	1,000	91	2,000
Fees and charges	0	131	0
	1,000	222	2,000

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	11,200	11,200	11,200
Meeting attendance fees	9,620	9,710	9,300
Other expenses	3,026	1,846	1,715
Travel and accommodation expenses	1,700	2,425	1,258
	25,546	25,181	23,473
Deputy President			
Deputy President's allowance	2,800	2,800	2,800
Meeting attendance fees	6,260	5,400	6,040
Other expenses	3,026	0	1,715
Travel and accommodation expenses	900	788	1,257
	12,986	8,988	11,812
Council member 3 J Counsel			
Meeting attendance fees	5,660	6,310	5,660
Other expenses	3,026	1,969	1,714
Travel and accommodation expenses	1,000	2,045	1,257
	9,686	10,324	8,631
Council member 4 D Cream			
Meeting attendance fees	5,660	5,090	5,560
Other expenses	3,026	2,347	1,714
Travel and accommodation expenses	100	107	1,257
	8,786	7,544	8,531
Council member 5 S Carter			
Meeting attendance fees	5,760	5,400	4,980
Other expenses	3,026	1,596	3,244
Travel and accommodation expenses	100	751	1,000
	8,886	7,747	9,224
Council member 6 S Dawson			
Meeting attendance fees	5,760	5,280	5,840
Other expenses	3,025	0	1,714
Travel and accommodation expenses	50		1,257
	8,835	5,280	8,811
Council member 7 S Hickleton			
Meeting attendance fees	5,160	3,870	0
Other expenses	3,025	0	0
Travel and accommodation expenses	50	0	0
	8,235	3,870	0
Council member 8 J Cruz			
Meeting attendance fees	0	0	5,160
Other expenses	0	0	1,714
Travel and accommodation expenses	0	0	1,257
	0	0	8,131
Independent Member - I Hyde			
Meeting attendance fees	600	360	480
Travel and accommodation expenses	100	52	200
	700	412	680
Independent Member - N Wallis			
Meeting attendance fees	600	0	480
	600	0	480
Total Council Member Remuneration	84,260	69,346	79,773
President's allowance	11,200	11,200	11,200
Deputy President's allowance	2,800	2,800	2,800
Meeting attendance fees	45,080	41,420	43,500
Other expenses	21,180	7,758	13,530
Travel and accommodation expenses	4,000	6,168	8,743
	84,260	69,346	79,773

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

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

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

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

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

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

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

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

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

EXPENSES

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

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

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

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

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

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

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

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

12. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events and minor facilities	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable	When assets are controlled.
Fees and charges	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 if the licence, registration or approval.
Fees and charges	Regulatory food, health and safety. Compliance safety check (pool)	Single point in time	Full payment prior to issue/inspection.	None	On payment of the of the inspection or check.
Fees and charges	Kerbside collection service	Over time	Payment on annual basis in advance. Billed with rates notice.	None	When rates notice is issued.
Fees and charges	Use of halls and facilities	Single point in time	In full in advance.	Refund if event is cancelled	On entry of hire.

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activites of members of council and the administrative support available to the council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision of various by-laws, fire prevention, emergency services and animal control
Health To provide an operational framework for environmental and community health.	Food quality and pest control and medical centre.
Education and welfare To provide services to disadvantaged persons, the elderly, chilldren and youth.	School support, assistance to playgroups, Daycare Centre and other voluntary services
Housing The provision of housing to employees, non-employees and aged	Maintenance of housing to employees, non-employees and aged
Community amenities The provision of services required by the community.	Rubbish collection services, operation of tip, noise control, administration of town planning scheme, maintenance of cemetery, conveniences, storm water drainage and protection of the environment.
Recreation and culture To establish and effectively manage infrastructure and resources that help to maintain the social well being of the community.	Maintenance of public halls, aquatic centre and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Operation of library and maintenance of museums and other cultural facilities
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, cleaning and lighting of streets, depot maintenance and airfield maintenance
Economic services To help promote the Shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes
Other property and services To monitor and control Council's overheads operating account.	Private Works operations, plant repairs and operation costs. Administration Operations Cleaning Operations

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
General purpose funding	10,000	11,608	8,800
Law, order, public safety	10,450	9,508	10,500
Health	3,700	5,030	3,600
Education and welfare	1,704	2,593	1,378
Housing	329,367	295,598	312,617
Community amenities	814,452	763,672	793,626
Recreation and culture	127,737	141,286	121,377
Transport	43,200	39,653	45,600
Economic services	136,002	117,611	121,392
Other property and services	17,383	37,418	16,298
	1,493,995	1,423,977	1,435,188

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

SHIRE OF DALWALLINU
2026/2027 BUDGET
RATE SETTING STATEMENT

	Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
Revenue			
General Purpose Funding	995,027	2,506,983	6,327,367
Governance	1,400	1,400	640
Law, Order and Public Safety	129,030	116,009	115,016
Health	11,585	11,819	14,954
Education and Welfare	18,488	18,843	14,057
Housing	1,188,162	340,104	317,511
Community Amenities	819,178	800,421	768,849
Recreation and Culture	486,276	818,502	550,456
Transport	4,367,073	6,350,479	5,973,562
Economic Services	324,115	337,996	160,342
Other Property and Services	85,583	175,601	175,878
	8,425,917	11,478,157	14,418,632
Expenses			
General Purpose Funding	(164,408)	(169,509)	(144,407)
Governance	(835,074)	(857,174)	(765,809)
Law, Order and Public Safety	(306,499)	(307,380)	(278,154)
Health	(490,806)	(432,009)	(412,183)
Education and Welfare	(157,867)	(150,497)	(134,747)
Housing	(511,473)	(452,742)	(390,552)
Community Amenities	(1,187,425)	(1,170,832)	(995,554)
Recreation and Culture	(3,106,416)	(2,647,053)	(2,651,158)
Transport	(6,539,511)	(6,536,728)	(6,751,083)
Economic Services	(615,727)	(631,648)	(477,035)
Other Property and Services	(83,267)	(218,238)	(161,591)
	(13,998,472)	(13,573,810)	(13,162,274)
Capital Income			
Proceeds from Disposal of Assets	701,181	409,727	86,171
Transfer from Reserve	1,033,373	934,489	582,006
	1,734,554	1,344,216	668,177
Capital Expenditure			
Land & Buildings	(1,370,640)	(1,033,917)	(1,032,371)
Infrastructure - Roads	(5,165,743)	(7,012,154)	(6,497,796)
Infrastructure - Other	(930,103)	(1,964,160)	(1,090,001)
Infrastructure - Footpaths	(178,932)	(73,920)	0
Plant and Equipment	(785,997)	(581,448)	(542,255)
Furniture and Equipment	0	(55,426)	(26,811)
Repayment of Debentures	(136,810)	(214,362)	(214,362)
Transfer to Reserves	(2,367,019)	(1,631,596)	(1,447,642)
	(10,935,243)	(12,566,983)	(10,851,238)
Total Operating + Non-Operating	(14,773,244)	(13,318,420)	(8,926,704)
ADJUST- NON CASH ITEMS			
Depreciation	5,912,912	6,108,419	6,069,338
Profit/Loss on Sale of Assets	166,377	(144,927)	213,284
Movement in Employee Benefits	(7,446)	(7,446)	21,757
Principal Elements of Finance Lease Payments	(13,185)	(12,619)	(12,417)
ADD Surplus/(Deficit) July 1 b/f	4,746,215	3,541,147	3,541,148
LESS Surplus/(Deficit) June 30 c/f	0	0	0
Amount Required from Rates	**(3,968,371)**	**(3,833,846)**	**906,406**
Increase of 3.5% on actual rates collected in 25/26	(3,968,371)	(3,833,846)	(3,839,809)
to be cut out or added to budget	(0)	(0)	(4,746,215)

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 3 - GENERAL PURPOSE FUNDING

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	GENERAL RATE REVENUE			
	Operating Expenditure			
E031050	GPF - Eftpos/CC charges for Rates payments	(4,500)	(5,000)	(3,751)
E031360	GPF - Rates Legal Costs/ Debt Recovery	(15,000)	(20,000)	(9,462)
E031370	GPF - Valuation Charges	(12,500)	(12,500)	(10,783)
E031380	GPF - Search Costs	(250)	(200)	(639)
E031390	GPF - Rate Write Offs/Refunds	(1,000)	(2,000)	(91)
E031900	GPF - Administration Activity Costs	(111,746)	(111,771)	(101,909)
	Total Operating Expenditure	(144,996)	(151,471)	(126,635)
	Operating Income			
I031005	GPF - Discount on Rates	(176,000)	(175,815)	(175,815)
I031010	GPF - Rates - GRV	556,443	533,347	533,347
I031011	GPF - Rates- UV	3,426,218	3,326,693	3,326,693
I031012	GPF - Ex-Gratia Rates	53,819	50,983	50,982
I031014	GPF - Interim Rates - Current Year	1,000	1,500	7,288
I031015	GPF - Minimum GRV- Dalw	32,383	23,976	23,976
I031016	GPF - Interim Rates - Prior Years	0	225	400
I031017	GPF - Minimum GRV - Kal	22,737	21,978	21,978
I031018	GPF - Minimum GRV - Wbn/Pith/Bunt	50,986	49,950	49,950
I031019	GPF - Minimum UV	30,514	29,488	29,488
I031020	GPF - Minimum Mining	24,090	22,504	22,504
I031170	GPF - Interest On Overdue Rates	6,500	5,000	7,787
I031171	GPF - Interest On Instalments	6,000	7,100	7,050
I031172	GPF - Administration Charges	5,000	4,000	5,014
I031174	GPF - Collection of Legal Costs	15,000	20,000	9,529
I031180	GPF - Rate Enquiry Fees	5,000	4,800	6,594
I031185	GPF - ESL Interest & Legal Charges	200	200	231
	Total Operating Income	4,059,890	3,925,929	3,926,995
	3,968,371			
	OTHER GENERAL PURPOSE FUNDING			
	Operating Expenditure			
E032900	OTH GPF - Administration Activity Costs	(8,611)	(8,238)	(7,467)
E034099	OTH GPF - Roundings	0	0	(0)
	Total Operating Expenditure	(8,611)	(8,238)	(7,467)
	Operating Income			
I032050	OTH GPF - Grants Commission - General Purpose Grant	302,283	1,271,352	3,488,093
I032051	OTH GPF - Grants Commission - Untied Roads Grant	204,292	781,818	2,279,961
	Total Operating Income	506,575	2,053,170	5,768,054

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 3 - GENERAL PURPOSE FUNDING

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	GENERAL FINANCING			
	Operating Expenditure			
E034220	GEN FIN - Bank Fees & Other Charges	(9,500)	(9,000)	(9,125)
E034221	GEN FIN - Bank Fees & Other Charges with no GST	(1,300)	(800)	(1,180)
	Total Operating Expenditure	(10,800)	(9,800)	(10,305)
	Operating Income			
I033070	GEN FIN - Interest Received - Municipal Funds Invested	150,000	155,000	179,350
I034200	GEN FIN - Interest on Leave Reserve	7,591	8,145	9,170
I034201	GEN FIN - Interest on Joint Venture Housing Reserve	10,252	8,571	11,883
I034202	GEN FIN - Interest on Plant Reserve	25,941	20,176	29,757
I034203	GEN FIN - Interest on Land and Buildings Reserve	80,215	81,627	101,124
I034204	GEN FIN - Interest on Sewerage Scheme Reserve	27,534	21,701	31,644
I034207	GEN FIN - Interest on Townscape Reserve	2,719	2,475	2,683
I034209	GEN FIN - Interest on Telecommunications Reserve	20	18	24
I034210	GEN FIN - Interest on Swimming Pool Reserve	7,509	9,871	12,935
I034211	GEN FIN - Interest on Recreation Reserve	53,999	26,412	54,406
I034212	GEN FIN - Interest on Insurance Claims Excess Reserve	5,633	5,093	6,608
I034214	GEN FIN - Interest on Waste Management Reserve	14,027	11,043	16,118
I034213	GEN FIN - Interest on Roadworks Reserve	6,214	3,223	6,796
I034215	GEN FIN - Interest on IT Reserve	5,280	8,375	9,630
	Total Operating Income	396,933	361,730	472,127
	Capital Expenditure			
	Interest on Reserve Funds Invested	(246,933)	214,180	300,625
	Total Capital Expenditure	(246,933)	214,180	300,625

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 4 - GOVERNANCE

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	MEMBERS OF COUNCIL			
	Operating Expenditure			
E041140	GOV - Members Travel	(4,000)	(4,500)	(3,050)
E041141	GOV - Members Conference Expenses	(21,180)	(12,500)	(12,301)
E041150	GOV - Election Expenses	0	(4,000)	(3,748)
E041160	GOV - Members Attendance Fees	(45,080)	(44,360)	(42,091)
E041165	GOV - President & Deputy President Allowance	(14,000)	(14,000)	(14,000)
E041170	GOV - Refreshments & Receptions	(24,322)	(21,983)	(18,489)
E041175	GOV - Legal Expenses	(20,000)	(50,000)	(35,143)
E041180	GOV - Insurance - Members	(6,898)	(6,898)	(6,899)
E041186	GOV - Subscriptions	(17,929)	(19,572)	(17,761)
E041190	GOV - Electronic Agendas	(6,900)	(4,000)	(2,107)
E041191	GOV - Other Minor Members Costs	(5,400)	(3,400)	(733)
E041195	GOV - Donations & Grants	(14,500)	(8,500)	(6,000)
E041300	GOV - Publications & Promotion	(5,600)	(2,000)	(70)
E041400	GOV - Member Training Programs	(5,500)	(4,000)	(4,460)
E041196	GOV - Council Chamber Building Operation	(1,982)	(1,756)	(1,593)
E041197	GOV - Council Chamber Building Maintenance Costs	(1,262)	(1,995)	(78)
E041901	GOV - Manager Costs/Overheads Allocated	(9,000)	(9,000)	0
E041900	GOV - Administration Allocation	(236,256)	(234,406)	(213,732)
E041990	GOV - Depreciation	(1,149)	(1,149)	(1,149)
	Total Operating Expenditure	(440,958)	(448,019)	(383,406)
	Operating Income			
I041031	GOV - Reimbursements	1,200	1,200	640
	Total Operating Income	1,200	1,200	640
	OTHER GOVERNANCE			
	Operating Expenditure			
E042900	OTH GOV - Administration Allocation	(338,816)	(336,561)	(307,039)
E042901	OTH GOV - Managers Overheads	(15,000)	(15,000)	0
E042177	OTH GOV - Audit Fees	(40,300)	(57,594)	(63,562)
	Total Operating Expenditure	(394,116)	(409,155)	(370,600)
	Operating Income			
I042031	OTH GOV - Reimbursements	100	100	0
I042100	OTH GOV - Other Minor Income	100	100	0
	Total Operating Income	200	200	0

SHIRE OF DALWALLINU
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SCHEDULE 5 - LAW ORDER & PUBLIC SAFETY

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	FIRE PREVENTION			
	Operating Expenditure			
E051180	FIRE - Insurance	(29,196)	(25,427)	(25,630)
E051340	FIRE - Fire Buildings Operation Costs	(4,365)	(3,605)	(3,940)
E051341	FIRE - Fire Building Maintenance Costs	(3,337)	(3,706)	(2,271)
E051345	FIRE - Equipment Maint. & Repairs	(3,092)	(4,340)	(1,085)
E051346	FIRE - Fire Vehicles - Operating Expenses	(18,757)	(13,149)	(15,803)
E051347	FIRE - Protective Equipment	(7,000)	(15,500)	(15,667)
E051366	FIRE - Fire Break Inspections	(5,000)	(5,000)	(4,500)
E051367	FIRE - Honorarium Payments	(3,600)	0	0
E051850	FIRE - Other Expenses	(14,328)	(12,780)	(8,011)
E051990	FIRE - Depreciation	(85,568)	(91,273)	(80,473)
E051900	FIRE - Administration Allocation	(64,676)	(62,735)	(57,094)
	Total Operating Expenditure	(238,919)	(237,515)	(214,473)
	Operating Income			
I051030	FIRE - ESL Funding	58,380	76,216	76,216
I051032	FIRE - ESL Commission	4,000	4,000	4,000
I051043	FIRE - Fines & Penalties	2,000	2,000	2,191
I051047	FIRE - Grant Income	60,200	0	0
	Total Operating Income	124,580	82,216	82,407
	Capital Expenditure			
E051814	FIRE - Capital Expenditure - Other Infrastructure	(86,000)	0	0
	Total Capital Expenditure	(86,000)	0	0
	ANIMAL CONTROL			
	Operating Expenditure			
E052367	ANIMAL - Ranger Services	(23,941)	(24,175)	(20,850)
E052850	ANIMAL - Other Animal Control Expenses	(1,200)	(1,200)	(665)
E052900	ANIMAL - Administration Allocation	(13,950)	(14,124)	(12,878)
	Total Operating Expenditure	(39,090)	(39,499)	(34,393)
	Operating Income			
I052042	ANIMAL - Dog Registration Fees	2,500	2,500	1,686
I052043	ANIMAL - Fines & Penalties	1,400	1,000	1,411
I052044	ANIMAL - Cat Registration Fees	300	400	220
I052046	ANIMAL - Impounding Fees	200	500	0
I052047	ANIMAL - Pound Fees - Destruction of Animals	50	100	0
	Total Operating Income	4,450	4,500	3,317
	OTHER LAW & PUBLIC SAFETY			
	Operating Expenditure			
E053369	OTH LOPS - Emergency Call-outs	(3,362)	(3,105)	(4,997)
E053375	OTH LOPS - Public Safety Equipment	(1,016)	(3,455)	(2,656)
E053900	OTH LOPS - Administration Allocation	(24,111)	(23,806)	(21,634)
	Total Operating Expenditure	(28,489)	(30,366)	(29,288)
	Operating Income			
I053047	OTH LOPS - Grant - Disaster Resilience DFES	0	29,293	29,293
	Total Operating Income	0	29,293	29,293
	Capital Expenditure			
E053847	OTH LOPS -Capital Expenditure - Buildings Disaster Resil	0	(28,248)	(27,892)
	Total Capital Expenditure	0	(28,248)	(27,892)

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 7 - HEALTH

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	PREVENTIVE SERVICES			
	HEALTH ADMINISTRATION & INSPECTION			
	Operating Expenditure			
E071186	PREV HEALTH - Health Officer Training Costs	(1,250)	(1,250)	0
E071366	PREV HEALTH - Analytical Expenses	(1,100)	(1,100)	(518)
E071900	PREV HEALTH - Administration Allocation	(44,384)	(44,645)	(40,683)
	Total Operating Expenditure	(46,734)	(46,995)	(41,201)
	Operating Income			
I071042	PREV HEALTH - Health Act Licenses & Fees	1,500	1,500	2,045
I071043	PREV HEALTH - Food Act Fees	800	800	770
I071045	PREV HEALTH - Hawker/Street Stall Licences	900	300	2,025
I071046	PREV HEALTH - Swimming Pool Inspections	500	1,000	190
	Total Operating Income	3,700	3,600	5,030
	PREVENTIVE SERVICES - PEST CONTROL			
	Operating Expenditure			
E072355	PREV SERV - Insecticides & Pesticides	(500)	(250)	0
	Total Operating Expenditure	(500)	(250)	0
	OTHER HEALTH			
	Operating Expenditure			
E073440	OTH HEALTH - Medical Centre Building Operation	(16,824)	(15,817)	(14,553)
E073188	OTH HEALTH - Medical Centre Office Costs	(295,000)	(268,500)	(268,058)
E073235	OTH HEALTH - Doctors Vehicle Running Costs	(9,119)	(10,980)	(8,421)
E073441	OTH HEALTH - Medical Centre Building Maintenance	(46,213)	(20,962)	(10,430)
E073860	OTH HEALTH - Medical Centre Staff Housing Allocated	(16,378)	(11,983)	(13,663)
E073900	OTH HEALTH - Administration Allocation	(37,260)	(36,692)	(33,391)
E073990	OTH HEALTH - Depreciation	(22,778)	(19,830)	(22,468)
	Total Operating Expenditure	(443,572)	(384,764)	(370,982)
	Operating Income			
I073031	OTH HEALTH - Reimbursements	7,885	8,219	9,924
I073800	OTH HEALTH - Proceeds - Plant & Equipment	0	4,000	5,545
I073801	OTH HEALTH - Realisation - Plant & Equipment	0	(4,000)	(5,545)
	Total Operating Income	7,885	8,219	9,924
	Capital Expenditure			
E073835	OTH HEALTH - Capital Expenditure - Plant & Equipment	0	(15,262)	(15,262)
E073852	OTH HEALTH - Capital Expenditure - Buildings	(28,000)	(17,255)	(17,255)
E073846	OTH HEALTH - Capital Expenditure Furniture & Equipme	0	(27,016)	(26,811)
	Total Capital Expenditure	(28,000)	(59,533)	(59,328)

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 8 - EDUCATION & WELFARE

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	OTHER WELFARE			
	Operating Expenditure			
E083386	OTH WEL - Youth Activities	(6,053)	(5,588)	(776)
E083387	OTH WEL - Community Transfer/Bus Subsidy	(6,000)	0	0
E083900	OTH WEL - Administration Allocation	(31,700)	(22,646)	(24,999)
	Total Operating Expenditure	(43,753)	(28,234)	(25,775)
	Operating Income			
I083031	OTH WEL - Reimbursements	200	200	0
	Total Operating Income	200	200	0

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	PRE-SCHOOLS			
	Operating Expenditure			
E081341	PRE SCH - Dalwallinu ELC Maintenance Costs	(6,172)	(11,681)	(11,445)
E081340	PRE SCH - Dalwallinu ELC Operation Costs	(24,645)	(20,702)	(17,398)
E081900	PRE SCH - Administration Allocation	(21,609)	(27,350)	(20,746)
E081990	PRE SCH - Depreciation	(57,167)	(58,000)	(58,000)
	Total Operating Expenditure	(109,593)	(117,733)	(107,589)
	Operating Income			
I081031	PRE SCH - Reimbursements - Dalwallinu ELC	16,584	17,265	11,464
I081046	PRE SCH - Income - Dalwallinu ELC	1,704	1,378	2,593
	Total Operating Income	18,288	18,643	14,057

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	OTHER EDUCATION			
	Operating Expenditure			
E082195	OTH ED - Event Donations	(400)	(400)	0
E082372	OTH ED - School Bus Subsidy	(1,000)	(1,000)	(914)
E082373	OTH ED - Scholarships & Prizes	(620)	(630)	(470)
E082374	OTH ED - Chaplaincy Subsidy	(2,500)	(2,500)	0
	Total Operating Expenditure	(4,520)	(4,530)	(1,384)

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 9 - HOUSING

			Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
		STAFF HOUSING			
		Operating Expenditure			
E091990		E091910 · Depreciation (all Staff Housing)	(81,165)	(67,300)	(73,829)
		Building Operational Costs			
E091041	J30	15 Rayner St, Dalwallinu - Aquatic Centre Manager (OE)	(1,983)	(2,161)	(1,973)
	J104	11B Anderson Way,Dalwallinu - CDCO (OE)	(2,073)	(2,514)	(1,775)
	J18	2 Dowie St, Dalwallinu - General Hand (OE)	(5,125)	(3,751)	(4,184)
	J17	4 Dowie St, Dalwallinu (OE)	(3,885)	(2,350)	(2,291)
	J20	3 Bell Street, Dalwallinu - CEO (OE)	(6,037)	(4,945)	(4,522)
	J133	3 South St, Dalwallinu (OE)	(2,548)	(2,712)	(2,592)
	J26	65 Johnston Street, Dalwallinu - Leading Hand (OE)	(2,629)	(2,653)	(2,908)
	J151	68A Annetts Road, Dalwallinu (3x2) (OE)	(2,301)	(2,705)	(1,529)
	J116	36 Annetts Rd, Dalwallinu - Cleaner (OE)	(2,007)	(2,049)	(2,052)
	J117	1 Wattle Close, Dalwallinu - FO (OE)	(2,158)	(1,988)	(2,052)
	J122	6A Cousins Rd, Dalwallinu - MPDS (OE)	(4,720)	(4,658)	(4,000)
	J91	3 Salmon Gum Place, Dalwallinu - MCS (OE)	(6,561)	(5,107)	(5,265)
	J135	46 Leahy St, Dalwallinu - WS (OE)	(5,421)	(4,961)	(4,201)
	J29	13 Rayner St, Dalwallinu (OE)	(2,065)	(2,003)	(2,068)
	J19	10 Roberts Rd, Dalwallinu (OE)	(4,296)	(2,912)	(3,104)
	J123	6B Cousins Rd, Dalwallinu - MWS (OE)	(6,912)	(7,365)	(7,176)
		Building Maintenance and Other Costs -			
E091042	Q30	15 Rayner St, Dalwallinu - Aquatic Centre Manager (ME)	(2,482)	(15,550)	(14,960)
	Q104	11B Anderson Way,Dalwallinu - CDCO (ME)	(2,693)	(9,618)	(6,454)
	Q18	2 Dowie St, Dalwallinu - General Hand (ME)	(6,979)	(5,649)	(5,445)
	Q17	4 Dowie St, Dalwallinu (ME)	(11,979)	(5,649)	(3,515)
	Q20	3 Bell Street, Dalwallinu - CEO (ME)	(8,524)	(9,876)	(3,113)
	Q133	3 South St, Dalwallinu (ME)	(5,203)	(3,999)	(1,128)
	Q26	65 Johnston Street, Dalwallinu - Leading Hand (ME)	(2,522)	(12,054)	(11,445)
	Q151	68A Annetts Road, Dalwallinu (3x2) (ME)	(3,373)	(2,623)	(4,044)
	Q116	36 Annetts Rd, Dalwallinu - Cleaner (ME)	(7,193)	(3,819)	(5,406)
	Q117	1 Wattle Close, Dalwallinu - FO (ME)	(8,563)	(8,020)	(4,738)
	Q122	6A Cousins Rd, Dalwallinu - MPDS (ME)	(17,909)	(24,196)	(2,570)
	Q91	3 Salmon Gum Place, Dalwallinu - MCS (ME)	(8,973)	(6,198)	(2,734)
	Q135	46 Leahy St, Dalwallinu - WS (ME)	(10,522)	(7,001)	(850)
	Q29	13 Rayner St, Dalwallinu (ME)	(2,482)	(6,897)	(2,261)
	Q19	10 Roberts Rd, Dalwallinu (ME)	(3,482)	(5,649)	(2,972)
	Q123	6B Cousins Rd, Dalwallinu - WS (ME)	(3,433)	(2,763)	(2,490)
		Sub Total Operating Expenditure	(248,198)	(251,695)	(199,646)
E091999		STF HOU - Less Allocated to Schedules	140,684	149,330	120,295
		Total Operating Expenditure	(107,514)	(102,365)	(79,351)
		Operating Income			
I091210		STF HOU - Rental Income	95,848	80,696	76,925
I091231		STF HOU - Reimbursements	11,666	12,130	12,330
		Total Operating Income	107,514	92,826	89,255
		Capital Expenditure			
E092040		STF HOU - Capital Expenditure - Buildings	(18,230)	(305,962)	(306,276)
		Total Capital Expenditure	(18,230)	(305,962)	(306,276)

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 9 - HOUSING

			Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
		OTHER HOUSING			
		Operating Expenditure			
		Non Employee's Residences			
E092340		**Building Operational Costs**			
	J14	Pioneer House (OE)	(16,687)	(6,541)	(8,078)
	J34	8 Harris St, Dalwallinu (OE)	(3,047)	(2,763)	(2,341)
	J106	1 Salmon Gum Place - Doctor (OE)	(9,083)	(7,412)	(6,571)
	J36	10 Dowie St, Dalwallinu - Cvan Park Caretaker (OE)	(764)	(772)	(673)
	J103	11 A Anderson Way, Dalwallinu (OE)	(1,706)	(1,854)	(1,437)
	J132	1 South St, Dalwallinu (OE)	(1,608)	(1,604)	(1,546)
	J131	38 Leahy St, Dalwallinu (OE)	(1,614)	(1,662)	(1,467)
	J130	7 South St, Dalwallinu (OE)	(2,048)	(1,919)	(1,853)
	J150	68C Annetts Rd, Dalwallinu (OE)	(5,937)	(8,782)	(8,051)
	J152	68B Annetts Road (2x1) (OE)	(2,083)	(2,578)	(1,315)
E092341		**Building Maintenance and Other Costs -**			
	Q14	Pioneer House (ME)	(15,722)	(6,324)	(4,859)
	Q34	8 Harris St, Dalwallinu (ME)	(2,961)	(2,156)	(245)
	Q106	1 Salmon Gum Place - Doctor (ME)	(8,613)	(9,290)	(7,092)
	Q36	10 Dowie St, Dalwallinu - Cvan Park Caretaker (ME)	(19,982)	(13,479)	(3,141)
	Q103	11 A Anderson Way, Dalwallinu (ME)	(2,733)	(4,639)	(4,994)
	Q132	1 South St, Dalwallinu (ME)	(2,583)	(2,999)	(1,085)
	Q131	38 Leahy St, Dalwallinu (ME)	(5,083)	(5,757)	(2,967)
	Q130	7 South St, Dalwallinu (ME)	(5,133)	(4,257)	(12,915)
	Q150	68C Annetts Rd, Dalwallinu (ME)	(2,343)	(2,996)	(9,074)
	Q152	68B Annetts Road (2x1) (ME)	(2,473)	(2,623)	(14,394)
		Sub total Non Employees Housing Costs	(112,201)	(90,407)	(94,101)
		Aged Persons Housing			
E092540		**Building Operational Costs**			
	J113	8 Pioneer Place, Dalwallinu (OE)	(1,878)	(1,898)	(1,835)
	J12	Wilfred Thomas Lodge (OE)	(5,076)	(5,037)	(4,305)
	J13	Sullivan Lodge (OE)	(2,531)	(2,752)	(2,536)
	J154	Unit 4, 5 Myers Street Aged Unit (East) - Operating Expenditur	(1,778)	0	0
	J153	Unit 5, 5 Myers Street Aged Unit (West) - Operating Expenditu	(1,778)	0	0
E092541		**Building Maintenance and Other Costs -**			
	Q113	8 Pioneer Place, Dalwallinu (ME)	(8,879)	(4,099)	(3,724)
	Q12	Wilfred Thomas Lodge (ME)	(16,038)	(5,216)	(7,065)
	Q13	Sullivan Lodge (ME)	(17,542)	(16,266)	(5,210)
	Q154	Unit 4, 5 Myers Street Aged Unit (East) Maintenance Expenditu	(2,283)	0	0
	Q153	Unit 5, 5 Myers Street Aged Unit (West) Maintenance Expendi	(2,283)	0	0
		Sub total Aged Housing Costs	(60,066)	(35,268)	(24,677)

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SCHEDULE 9 - HOUSING

			Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
		OTHER HOUSING (CONT)			
		Operating Expenditure			
		Joint Venture Housing			
E092640		**Building Operational Costs**			
	J114	Unit 1, 11 James Street, Dalwallinu JV (OE)	(2,027)	(2,259)	(2,316)
	J115	Unit 2, 11 James Street, Dalwallinu JV (OE)	(2,154)	(2,428)	(1,808)
	J143	Unit 3, 11 James Street, Dalwallinu JV (OE)	(1,404)	(1,405)	(1,218)
	J144	Unit 4, 11 James Street, Dalwallinu JV (OE)	(1,391)	(1,388)	(1,373)
	J96	21 Rayner St, Dalwallinu JV (OE)	(2,006)	(1,980)	(1,926)
	J97	23 Rayner St, Dalwallinu JV (OE)	(2,034)	(2,016)	(1,950)
	J98	6 McLevie Way, Dalwallinu JV (OE)	(2,108)	(2,039)	(2,230)
	J99	12 Prior St, Kalannie JV (OE)	(1,637)	(1,609)	(1,509)
E092641		**Building Maintenance and Other Costs -**			
	Q114	Unit 1, 11 James Street, Dalwallinu JV (ME)	(34,573)	(12,478)	(15,197)
	Q115	Unit 2, 11 James Street, Dalwallinu JV (ME)	(13,142)	(9,478)	(4,892)
	Q143	Unit 3, 11 James Street, Dalwallinu JV (ME)	(5,482)	(8,293)	(1,894)
	Q144	Unit 4, 11 James Street, Dalwallinu JV (ME)	(2,522)	(7,337)	(3,816)
	Q96	21 Rayner St, Dalwallinu JV (ME)	(2,332)	(11,726)	(3,500)
	Q97	23 Rayner St, Dalwallinu JV (ME)	(2,482)	(11,876)	(1,687)
	Q98	6 McLevie Way, Dalwallinu JV (ME)	(7,427)	(4,671)	(7,746)
	Q99	Lot 72 Prior St, Kalannie JV (ME)	(26,793)	(23,188)	(10,286)
		Sub total Joint Venture Housing Costs	(109,516)	(104,171)	(63,350)
E092760		OTH HOU - Vacant Land Costs	(1,500)	(1,500)	(974)
E092900		OTH HOU - Administration Allocation	(74,618)	(70,148)	(64,019)
E092990		OTH HOU - Depreciation	(85,287)	(78,851)	(71,558)
E092999		OTH HOU - Less Allocated to Schedules	39,229	29,968	17,477
		Total Operating Expenditure	(403,959)	(350,377)	(301,201)
		Operating Income			
I092031		OTH HOU - Reimbursements	14,048	16,157	9,584
I092411		OTH HOU - Rental - Non Employees Housing	95,341	88,819	81,424
I092412		OTH HOU - Rental - Aged Persons Residences	42,912	50,628	46,765
I092414		OTH HOU - Rental - Joint Venture Housing	95,267	91,674	90,484
I092434		OTH HOU - Grant Income	833,080	0	0
		Total Operating Income	1,080,647	247,278	228,257

SHIRE OF DALWALLINU
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SCHEDULE 9 - HOUSING

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	OTHER HOUSING (CONT)			
	Capital Expenditure			
E092850	OTH HOU - Transfer to Joint Venture Housing Reserve	(21,320)	(21,320)	(21,320)
E092851	OTH HOU - Transfer to Land & Building Reserve	(782,028)	0	0
E093853	OTH HOU - Capital Expenditure - Buildings	(1,198,260)	(581,997)	(580,657)
	Total Capital Expenditure	(2,001,608)	(603,317)	(601,977)
	Capital Income			
I092851	OTH HOU - Transfer from Land & Buildings Reserve	296,218	144,400	144,400
	Total Capital Income	296,218	144,400	144,400

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 10 - COMMUNITY AMENITIES

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	SANITATION HOUSEHOLD REFUSE			
	Operating Expenditure			
E101341	SAN HOU - Refuse Site Management	(148,336)	(175,535)	(117,135)
E101356	SAN HOU - Waste Bins Purchase	(1,500)	(1,500)	(530)
E101750	SAN HOU - Refuse Collection - Contractor	(87,383)	(75,217)	(77,055)
E101900	SAN HOU - Administration Allocation	(14,793)	(14,376)	(13,066)
E101990	SAN HOU - Depreciation	(17,354)	(3,025)	(5,717)
	Total Operating Expenditure	(269,366)	(269,653)	(213,503)
	Operating Income			
I101047	SAN HOU - Refuse Collection Charges	188,945	173,990	177,023
	Total Operating Income	188,945	173,990	177,023
	SANITATION - OTHER			
	Operating Expenditure			
E102750	SAN OTH - Refuse Collection Commercial - Contractor	(71,646)	(63,074)	(64,847)
E102751	SAN OTH - Refuse Collection Street Bins - Contractor	(8,070)	(7,721)	(7,841)
E102753	SAN OTH - Recycling Bin Collection - Contractor	(80,868)	(72,249)	(71,077)
E102754	SAN OTH - Bulk Recycling Collection	(31,778)	(34,271)	(30,923)
	Total Operating Expenditure	(192,362)	(177,315)	(174,688)
	Operating Income			
I102046	SAN OTH - Containers Deposit Scheme Income	1,500	1,000	1,538
I102047	SAN OTH - Refuse Collection Commercial Charges	37,439	36,870	36,243
I102048	SAN OTH - Recycling Charges	93,390	89,112	88,697
I102050	SAN OTH - Bulk Recycling Charges	41,090	39,046	39,046
I102051	SAN OTH - Collection of Metal from Rubbish Sites	250	250	0
I102055	SAN OTH - Bulk waste	11,000	6,000	11,281
	Total Operating Income	184,669	172,278	176,804
	Capital Expenditure			
E102800	SAN OTH - Transfer to Waste Management Reserve	(50,000)	(50,000)	(50,000)
	Total Capital Expenditure	(50,000)	(50,000)	(50,000)
	SEWERAGE			
E103185	SEW - Sewerage Works	(126,078)	(140,387)	(76,108)
E103342	SEW - Consultants	(56,591)	(24,000)	(44,705)
E103378	SEW - Septic Tank Cleaning	(43,355)	(56,755)	(28,844)
E103900	SEW - Administration Activity Costs	(13,489)	(13,482)	(12,308)
E103990	SEW - Depreciation	(104,123)	(98,218)	(106,481)
	Total Operating Expenditure	(343,636)	(332,842)	(268,446)
	Operating Income			
I103047	SEW - Reimbursement - Sewerage Operations	1,000	1,000	1,291
I103045	SEW - Sewerage Maintenance Charge	371,493	358,332	360,788
I103046	SEW - Septic Tank Cleaning Fees	54,194	70,945	33,635
	Total Operating Income	426,687	430,277	395,714

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 10 - COMMUNITY AMENITIES

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	Capital Expenditure			
E103844	SEW - Capital Expenditure - Other Infrastructure	(46,383)	(369,925)	(198,115)
E103850	SEW - Transfer to Sewerage Reserve	(283,051)	(97,433)	(97,433)
	Total Capital Expenditure	(329,434)	(467,358)	(295,548)
	TOWN PLANNING & REGIONAL DEVELOPMENT			
	Operating Expenditure			
E106185	TOWN - Town Planning Control Expenses	(3,000)	(3,000)	0
E106188	TOWN - Town Planning Advertising	(1,500)	(1,500)	(96)
E106900	TOWN - Administration Allocation	(151,077)	(151,556)	(138,270)
	Total Operating Expenditure	(155,577)	(156,056)	(138,366)
	Operating Income			
I106046	TOWN - Town Planning Scheme Fees	10,000	15,000	4,757
	Total Operating Income	10,000	15,000	4,757
	OTHER COMMUNITY AMENITIES			
	Operating Expenditure			
E107341	OTH COM - Cemeteries Maintenance	(58,953)	(43,920)	(46,744)
E107379	OTH COM - Townscape Projects	(31,309)	(24,367)	(13,938)
E107440	OTH COM - Public Amenity Building Operation Costs	(62,080)	(60,275)	(57,651)
E107441	OTH COM - Public Amenity Building Maintenance	(21,871)	(55,858)	(27,863)
E107900	OTH COM - Administration Allocation	(15,012)	(16,652)	(15,136)
E107990	OTH COM - Depreciation	(37,260)	(33,894)	(39,219)
	Total Operating Expenditure	(226,484)	(234,966)	(200,551)
	Operating Income			
I107031	OTH COM - Reimbursements	1,976	1,976	2,796
I107046	OTH COM - Cemetery Fees (including GST)	5,500	5,500	8,584
I107047	OTH COM - Cemetery Fees (excluding GST)	700	700	2,129
I107048	OTH COM - Dalwallinu Ablution Block Shower Usage	700	700	1,041
	Total Operating Income	8,876	8,876	14,551
	Capital Expenditure			
E107805	OTH COM - Capital Expenditure - Buildings	(100,000)	0	0
E107806	OTH COM - Capital Expenditure - Other Infrastructure	(33,650)	0	0
E107850	OTH COM - Transfer to Townscape Reserve	0	(75,000)	(75,000)
	Total Capital Expenditure	(133,650)	(75,000)	(75,000)

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	PUBLIC HALLS & CIVIC CENTRES			
	Operating Expenditure			
E111340	PUB HALL - Public Halls Building Operation	(89,113)	(70,647)	(72,424)
E111341	PUB HALL - Public Halls Building Maintenance	(71,375)	(30,479)	(21,538)
E111600	PUB HALL - Interest on Loan 157 - Resource Centre	(6,339)	(5,851)	(7,194)
E111370	PUB HALL - Loss on Sale of Assets	(257,541)	0	0
E111900	PUB HALL - Administration Allocation	(42,337)	(42,419)	(38,639)
E111990	PUB HALL - Depreciation	(147,823)	(133,465)	(147,822)
	Total Operating Expenditure	(614,528)	(282,861)	(287,617)
	Operating Income			
I111002	PUB HALL - Dalwallinu Hall Hire Fees	9,600	9,600	9,600
I111003	PUB HALL - Kalannie Hall Hire Fees	250	500	262
I111009	PUB HALL - Profit on Sale of Assets	10,426	0	0
I111008	PUB HALL - Dalwallinu Discovery Centre Hire Fees	16,687	15,137	16,329
I111031	PUB HALL - Reimbursements	8,000	8,000	7,067
I111042	PUB HALL - Proceeds of Sale - Buildings	138,259	0	0
I111044	PUB HALL - Realisation of Sale Buildings	(138,259)	0	0
I111043	PUB HALL - Proceeds of Sale - Land	69,922	0	0
I111045	PUB HALL - Realisation of Sale - Land	(69,922)	0	0
	Total Operating Income	44,963	33,237	33,258
	Capital Expenditure			
E111840	PUB HALL - Loan 157 - DDC	(67,160)	(65,648)	(65,648)
E111836	PUB HALL - Capital Expenditure - Buildings	0	(40,797)	(40,797)
E111837	PUB HALL - Capital Expenditure - Land	0	(59,658)	(59,496)
E111850	PUB HALL - Transfer to Land & Buildings Reserve	(193,181)	0	0
	Total Capital Expenditure	(260,341)	(166,103)	(165,941)
	Capital Income			
I111853	Transfer from Land & Buildings Reserve	0	56,858	56,858
	Total Capital Income	0	56,858	56,858
	SWIMMING AREAS & BEACHES			
	Operating Expenditure			
E112200	SWIM - Dalwallinu Aquatic Centre Salaries	(124,339)	(119,008)	(117,482)
E112341	SWIM - Dalwallinu Aquatic Centre Maintenance	(34,719)	(16,611)	(21,378)
E112340	SWIM - Dalwallinu Aquatic Centre Operation	(68,097)	(69,613)	(70,877)
E112400	SWIM - Aquatic Conference & Training	(2,350)	(2,250)	(489)
E112450	SWIM - Aquatic Centre Managers Housing Allocated	2,117	(1,971)	(8,154)
E112900	SWIM - Administration Allocation	(28,462)	(28,094)	(25,571)
E112990	SWIM - Depreciation	(54,146)	(59,087)	(60,045)
	Total Operating Expenditure	(309,996)	(296,634)	(303,996)
	Operating Income			
I112046	SWIM - Swimming Pool Entrance Fees	25,000	25,000	24,411
I112050	SWIM - Dalwallinu Swimming Pool Classes Fees	9,500	11,000	11,573
I112051	SWIM - Grant Income	98,300	147,467	49,167
	Total Operating Income	132,800	183,467	85,150
	Capital Expenditure			
E111852	SWIM - Transfer to Swimming Pool Reserve	(50,000)	(50,000)	(50,000)
E112849	SWIM - Capital Expenditure - Other Infrastructure	(265,850)	(535,305)	(265,335)
	Total Capital Expenditure	(315,850)	(585,305)	(315,335)

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	Capital Income			
I112926	SWIM - Transfer from Swimming Pool Reserve	147,433	294,933	147,500
I112927	SWIM - Transfer from Leave Reserve	0	14,486	14,486
	Total Capital Income	147,433	309,419	161,986

SCHEDULE 11 - RECREATION & CULTURE

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	OTHER RECREATION & SPORT			
	Operating Expenditure			
E113170	OTH REC - Loss on Sale of Assets	0	0	(246,000)
E113195	OTH REC - Community Grant Scheme	(32,131)	(20,000)	(1,213)
E113341	OTH REC - Parks & Gardens	(504,038)	(453,457)	(233,489)
E113342	OTH REC - Ovals	(266,915)	(275,691)	(301,616)
E113350	OTH REC - Donation to Kalannie Football Club	(2,000)	(2,000)	(2,000)
E113439	OTH REC - Consultants	(98,588)	(86,870)	(41,841)
E113441	OTH REC - Recreation Centres Maintenance	(69,003)	(65,323)	(61,628)
E113440	OTH REC - Recreation Centres Operation	(176,506)	(163,859)	(136,750)
E113540	OTH REC - Sporting Grounds & Surrounds	(94,153)	(70,427)	(75,538)
E113442	OTH REC - Interest on Loan 159 - Recreation Centre	(84,474)	(86,518)	(85,079)
E113543	OTH REC - Sporting Clubs & Facilities Operation	(22,998)	(23,514)	(23,618)
E113544	OTH REC - Sporting Clubs & Facilities Maintenance	(5,882)	(9,075)	(5,428)
E113541	OTH REC - Contribution - CW Winter Sports Officer	(3,000)	(3,000)	(2,500)
E113602	OTH REC - Interest Charges - Leased Equipment	(222)	(617)	(617)
E113900	OTH REC - Administration Allocation	(105,283)	(93,025)	(84,738)
E113910	OTH REC - Depreciation - Right-of-use Assets	(8,603)	(8,603)	(8,603)
E113990	OTH REC - Depreciation	(596,697)	(602,298)	(632,696)
	Total Operating Expenditure	(2,070,493)	(1,964,277)	(1,943,355)
	Operating Income			
I113031	OTH REC - Reimbursements	227,972	354,282	122,312
I113043	OTH REC - Dalwallinu Gymnasium	40,000	40,000	41,587
I113044	OTH REC - Dalwallinu Recreation Centre Hire Fees	23,291	21,300	34,251
I113046	OTH REC - Reserve Hire Fees	316	300	316
I113144	OTH REC - Kalannie Recreation Centre Hire Fees	1,893	1,800	2,020
I113045	OTH REC - Wubin Sports Pavillion Hire Fees	1,200	1,200	922
I113050	OTH REC - Grants Received - Other Recreation & Sport	10,341	200,000	210,341
	Total Operating Income	305,013	618,882	411,749

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	OTHER RECREATION & SPORT (CONT)			
	Capital Expenditure			
E113838	OTH REC - Capital Expenditure - Plant & Equipment	(14,232)	(22,200)	(5,609)
E113859	OTH REC - Capital Expenditure - Buildings	(11,150)	0	0
E113858	OTH REC - Capital Expenditure - Other Infrastructure	(498,220)	(1,058,930)	(626,551)
E111853	OTH REC - Transfer to Recreation Reserve	(245,506)	(688,043)	(688,043)
E113878	OTH REC - Loan 159 - Dalwallinu Recreation Centre	(69,650)	(67,607)	(67,607)
	Total Capital Expenditure	(838,758)	(1,836,780)	(1,387,811)
	Capital Income			
I113925	OTH REC - Transfer from Recreation Centre Reserve	205,050	205,050	0
	Total Capital Income	205,050	205,050	0
	TV & RADIO REBROADCASTING			
	Operating Expenditure			
E107541	TV & RAD - FM Radio Transmitter (Xantippe)	(2,300)	(2,300)	(1,162)
E114900	TV & RAD - Administration Allocation	(148)	(582)	(564)
E114990	TV & RAD - Depreciation	(1,618)	(1,543)	(1,779)
	Total Operating Expenditure	(4,066)	(4,425)	(3,505)
	LIBRARIES			
	Operating Expenditure			
E115180	LIB - Insurance	0	(123)	0
E115340	LIB - Dalwallinu Library Operation	(11,060)	(11,781)	(6,897)
E115900	LIB - Administration Allocation	(35,183)	(39,362)	(35,835)
	Total Operating Expenditure	(46,243)	(51,266)	(42,732)
	Operating Income			
I115043	LIB - Library Fines & Penalties	0	40	0
	Total Operating Income	0	40	0
	OTHER CULTURE			
	Operating Expenditure			
E116363	OTH CUL - Agricultural Show	(10,495)	(10,717)	(8,624)
E116364	OTH CUL - Festivals/Events	(15,458)	(17,957)	(13,538)
E116366	OTH CUL - Pioneer Wall Plaques	(1,000)	(1,000)	(659)
E116900	OTH CUL - Administration Allocation	(32,055)	(36,114)	(32,880)
E116990	OTH CUL - Depreciation	(2,083)	(2,450)	(2,450)
	Total Operating Expenditure	(61,090)	(68,238)	(58,152)
	Operating Income			
I116031	OTH CUL - Reimbursements	3,500	3,500	2,558
	Total Operating Income	3,500	3,500	2,558

SHIRE OF DALWALLINU
2026/2027 BUDGET
SCHEDULE 12 - TRANSPORT

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	STREETS & ROAD CONSTRUCTION			
	Operating Income			
I121055	ROAD CON - Grant - RRG Program	604,105	588,372	503,957
I121061	ROAD CON - Grant - WSFN	80,089	3,773,188	3,499,651
I121062	ROAD CON - Grant - Commodity Route	0	337,235	313,699
I121056	ROAD CON - Grant - Roads To Recovery	1,373,850	1,156,926	1,156,926
I121060	ROAD CON - Grant - DRFAWA	1,760,000	0	0
	Total Operating Income	3,818,044	5,855,721	5,474,233
	Capital Expenditure			
E121700	ROAD CON - Regional Road Group	(934,226)	(882,556)	(755,936)
E121720	ROAD CON - Roads To Recovery	(1,458,113)	(1,232,813)	(1,229,094)
E121735	ROAD CON - WSFN	(85,810)	(4,042,805)	(3,774,277)
E121795	ROAD CON - DRFAWA Works	(2,000,000)	0	0
E121730	ROAD CON - Shire Road Program	(687,594)	(347,456)	(267,940)
E121740	ROAD CON - Footpath Construction	(178,932)	(73,920)	0
	Total Capital Expenditure	(5,344,675)	(6,579,550)	(6,027,247)
	Capital Income			
I121900	ROAD CON - Transfer from Roadworks Construction & Ma	53,466	0	0
	Total Capital Income	53,466	0	0
	STREETS & ROAD MAINTENANCE			
	Operating Expenditure			
E122341	ROAD MAIN - Depot Building Maintenance	(70,658)	(65,879)	(42,024)
E122340	ROAD MAIN - Depot Building Operation	(25,822)	(26,651)	(23,911)
E122357	ROAD MAIN - Footpath Maintenance	(67,843)	(64,698)	(29,717)
E122362	ROAD MAIN - Street Lighting	(76,494)	(75,830)	(68,307)
E122641	ROAD MAIN - Road Maintenance	(2,003,898)	(1,939,157)	(2,066,948)
E122654	ROAD MAIN - Crossover Contributions	(5,454)	(5,454)	(1,818)
E122990	ROAD MAIN - Depreciation	(3,999,085)	(4,119,118)	(4,165,402)
E145850	ROAD MAIN - Tools	(10,000)	(10,000)	(2,691)
	Total Operating Expenditure	(6,259,255)	(6,306,787)	(6,466,419)

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 12 - TRANSPORT

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	STREETS & ROAD MAINTENANCE (CONT)			
	Operating Income			
I122030	ROAD MAIN - Street Lighting Contrib - MRWA	6,000	5,500	6,044
I122031	ROAD MAIN - Reimbursements	500	500	673
I122050	ROAD MAIN - MRWA Direct Grant	470,329	437,158	437,158
	Total Operating Income	476,829	443,158	443,875
	Capital Income			
E123810	ROAD MAIN - Capital Expenditure - Plant and Equipment	(100,265)	0	0
E121851	ROAD MAIN - Transfer to Roadworks Construction & Mai	(50,000)	(73,069)	(73,069)
	Total Capital Expenditure	(150,265)	(73,069)	(73,069)
	Capital Expenditure			
	ROAD PLANT PURCHASES			
	Operating Expenditure			
E123110	ROAD PLANT - Loss on Sale of Assets	(78,262)	(17,800)	0
	Total Operating Expenditure	(78,262)	(17,800)	0
	Operating Income			
I123120	ROAD PLANT - Profit on Sale of Assets	29,000	6,000	12,602
I123119	ROAD PLANT - Proceeds on Road Plant Purchases	223,000	(64,000)	18,330
I123229	ROAD PLANT - Realisation - Sale of Road Plant	(223,000)	64,000	(18,330)
	Total Operating Income	29,000	6,000	12,602
	Capital Expenditure			
E123819	ROAD PLANT - Capital Expenditure - Plant & Equipment	(661,500)	(403,150)	(380,492)
E123850	ROAD PLANT - Transfer to Plant Reserve	(150,000)	(100,000)	(100,000)
	Total Capital Expenditure	(811,500)	(503,150)	(580,492)

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 12 - TRANSPORT

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	Capital Income			
I121851	ROAD PLANT - Transfer from Plant Reserve	250,000	0	0
	Total Capital Income	250,000	0	0
	TRAFFIC CONTROL (Vehicle Licensing)			
	Operating Expenditure			
E124100	TRAFFIC - Administration Allocation	(116,885)	(118,952)	(108,613)
	Total Operating Expenditure	(116,885)	(118,952)	(108,613)
	Operating Income			
I124200	TRAFFIC - DoT Commissions	43,200	45,600	39,653
	Total Operating Income	43,200	45,600	39,653
	AERODROMES			
	Operating Expenditure			
E124341	AERO - Dalwallinu Airstrip Maintenance	(7,976)	(7,593)	(9,630)
E124340	AERO - Airstrip Operations	(2,993)	(2,859)	(2,807)
E124900	AERO - Administration Allocation	(2,327)	(2,304)	(2,053)
E124990	AERO - Depreciation	(71,813)	(80,433)	(70,298)
	Total Operating Expenditure	(85,109)	(93,189)	(84,787)
	Capital Expenditure			
E124803	AERO - Nugadong Airstrip - Equipment	(10,000)	0	0
	Total Operating Income	(10,000)	0	0

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 13 - ECONOMIC SERVICES

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	RURAL SERVICES			
	Operating Expenditure			
E131382	RURAL SERV - Vermin Control	(6,840)	(7,000)	(1,042)
E131383	RURAL SERV - Moore River Catchment Council	(500)	(500)	(500)
E131385	RURAL SERV - Liebe Group	(5,000)	(5,000)	(5,000)
E131900	RURAL SERV - Administration Allocation	(8,611)	(8,238)	(7,467)
	Total Operating Expenditure	(20,951)	(20,738)	(14,008)
	TOURISM & AREA PROMOTION			
	Operating Expenditure			
E132341	TOUR - Caravan Parks Maintenance	(31,632)	(44,637)	(20,646)
E132340	TOUR - Caravan Parks Operation	(71,863)	(84,346)	(54,077)
E132389	TOUR - Tourism Development & Promotion	(34,914)	(35,166)	(23,819)
E132391	TOUR - Tourism Contributions	(2,000)	(2,000)	(2,000)
E132393	TOUR - Wildflower Trails Maintenance	(23,537)	(22,325)	(536)
E132450	TOUR - Caretaker Staff Housing Allocated	(22,851)	(17,985)	(3,814)
E132900	TOUR - Administration Allocation	(70,260)	(62,448)	(56,927)
E132990	TOUR - Depreciation	(51,502)	(66,218)	(48,738)
	Total Operating Expenditure	(308,560)	(335,125)	(210,558)
	Operating Income			
I132031	TOUR - Reimbursements	54,031	72,004	40,010
I132037	TOUR - Sale of Merchandise	600	600	1,237
I132156	TOUR - Kalannie Caravan Park Fees	9,000	10,000	14,595
I132164	TOUR - Dalwallinu Caravan Park lease	15,117	15,117	15,117
	Total Operating Income	78,748	97,721	70,959
	Capital Expenditure			
E132865	TOUR - Capital Expenditure - Buildings	(15,000)	0	0
	Total Capital Expenditure	(15,000)	0	0
	BUILDING CONTROL			
	Operating Expenditure			
E133300	BUILD - Aust Standards, Regulations, Codes, etc	(2,500)	(2,500)	(1,200)
E133400	BUILD - Training	(1,500)	(1,500)	0
E133900	BUILD - Administration Allocation	(129,886)	(130,522)	(119,058)
E133990	BUILD - Depreciation	(938)	(938)	(938)
	Total Operating Expenditure	(134,824)	(135,460)	(121,195)
	Operating Income			
I133042	BUILD - Building Licences & Fees	12,000	13,000	14,632
I133142	BUILD - Demolition Licences	0	0	110
	Total Operating Income	12,000	13,000	14,742

SHIRE OF DALWALLINU
2026/2027 BUDGET

SCHEDULE 13 - ECONOMIC SERVICES

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	PUBLIC UTILITY SERVICE			
	Operating Expenditure			
E134341	PUB UTL - Standpipe Maintenance	(64,694)	(64,031)	(61,141)
E134345	PUB UTL - EV Charging Station Maintenance	(3,371)	(2,920)	(1,263)
E134900	PUB UTL - Administration Allocations	(2,874)	(3,119)	(2,802)
	Total Operating Expenditure	(70,939)	(64,031)	(65,206)
	Operating Income			
I134040	PUB UTL - EV Charging Station Fees	2,500	1,875	3,369
I134046	PUB UTL - Standpipe Water Fees	60,000	60,000	34,558
	Total Operating Income	62,500	61,875	39,077
	OTHER ECONOMIC SERVICES			
	Operating Expenditure			
E135341	OTH ECON - Leased Building Maintenance	(3,336)	(3,366)	(2,642)
E135342	OTH ECON - Economic Services Building Maintenance	(3,336)	(2,877)	(1,161)
E135343	OTH ECON - Economic Services Building Operation	(3,067)	(4,532)	(2,448)
E135355	OTH ECON - Economic Development Activities	(10,205)	(8,830)	(210)
E135392	OTH ECON - Regional Risk Co-Ordinator Scheme	(12,408)	(16,288)	(12,000)
E135900	OTH ECON - Administration Allocation	(21,803)	(14,103)	(12,881)
E135990	OTH ECON - Depreciation	(26,298)	(26,298)	(34,727)
	Total Operating Expenditure	(80,453)	(76,294)	(66,068)
	Operating Income			
I135031	OTH ECON - Reimbursements	4,082	4,100	4,111
I135052	OTH ECON - Industrial Rental Income	36,785	31,300	31,452
I135120	OTH ECON - Profit on Sale of Assets	130,000	130,000	0
I135129	OTH ECON - Proceeds from Sale of Land	270,000	270,000	0
I135229	OTH ECON - Realisation of Assets - Residential Land	(270,000)	(270,000)	0
	Total Operating Income	170,867	165,400	35,563
	Capital Expenditure			
E135921	OTH ECON - Transfer to Land & Buildings Reserve	(270,000)	(270,000)	0
	Total Capital Expenditure	(270,000)	(270,000)	0

SHIRE OF DALWALLINU
2026/2027 BUDGET
SCHEDULE 14 - OTHER PROPERTY & SERVICES

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	PRIVATE WORKS			
	Operating Expenditure			
E141396	PRIV WORKS - Private Works	(10,987)	(10,118)	(29,175)
	Total Operating Expenditure	(10,987)	(10,118)	(29,175)
	Operating Income			
I141396	PRIV WORKS - Private Works Income	13,733	12,648	33,440
	Total Operating Income	13,733	12,648	33,440
	SALARIES & WAGES			
	Operating Expenditure			
E142205	S&W - Workers Compensation Payments	(10,000)	(10,000)	(12,964)
	Total Operating Expenditure	(10,000)	(10,000)	(12,964)
	Operating Income			
I142031	S&W - Workers Compensation Reimbursements	10,000	10,000	4,998
	Total Operating Income	10,000	10,000	4,998
	PUBLIC WORKS OVERHEADS			
	Operating Expenditure			
E143200	PWOH - Salaries (Technical Staff)	(394,957)	(374,699)	(337,902)
E143222	PWOH - Stores & Administration	(1,233)	(2,528)	(683)
E143201	PWOH - Superannuation	(135,301)	(136,049)	(107,186)
E143211	PWOH - Annual Leave	(84,671)	(81,909)	(106,544)
E143212	PWOH - Long Service Leave	0	(7,861)	(8,279)
E143213	PWOH - Public Holidays	(48,356)	(46,779)	(42,815)
E143214	PWOH - Sick Leave	(39,927)	(38,628)	(16,701)
E143215	PWOH - Housing Subsidy Incentive Scheme	(19,705)	(18,200)	(14,708)
E143216	PWOH - Service Pay	(3,722)	(4,160)	(3,748)
E143217	PWOH - Industrial Allowances	(25,158)	(26,170)	(20,505)
E143218	PWOH - Sick Leave Cash Out Scheme	0	0	(3,222)
E143221	PWOH - Toolbox Meetings	(2,343)	(2,699)	(1,677)
E143225	PWOH - Expendable Tools & Consumables	(12,000)	(18,500)	(21,180)
E143347	PWOH - Safety Clothing & Equipment	(8,000)	(6,300)	(6,667)
E143395	PWOH - Work Health & Safety Expenses	(17,934)	(14,200)	(10,822)
E143400	PWOH - Training/Conferences	(8,008)	(28,402)	(35,022)
E143210	PWOH - Works Manager/Supervisor - Conferences/Cour	(5,500)	(5,500)	(3,477)
E143224	PWOH - Relocation & Recruitment Costs	(2,000)	(2,000)	(1,342)
E143860	PWOH - Work Staff Housing Allocated	(50,459)	(49,305)	(40,967)
E143202	PWOH - Workers Compensation Insurance	(53,402)	(50,102)	(50,061)
E143180	PWOH - Insurance	(33,232)	(29,732)	(31,267)
E143820	PWOH - Managers Vehicles Costs	(46,527)	(59,845)	(60,338)
E143850	PWOH - Public Works Overheads - Other Costs	(9,197)	(7,200)	(4,950)
E143861	PWOH - Small Plant Operating Costs allocation	(63,177)	(68,087)	(84,609)
E143900	PWOH - Administration Allocation	(218,702)	(216,037)	(197,124)
	Sub Total Operating Expenditure	(1,283,510)	(1,294,892)	(1,211,795)

SCHEDULE 14 - OTHER PROPERTY & SERVICES

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	PUBLIC WORKS OVERHEADS (CONT)			
	Operating Expenditure			
E143901	PWOH - Less Recovered From Works	1,281,310	1,261,142	1,107,641
	Total Operating Expenditure	(2,200)	(33,750)	(104,154)
	Operating Income			
I143031	PWOH - Reimbursements	200	25,750	24,850
I143046	PWOH - Sale of Materials	2,000	2,000	647
	Total Operating Income	2,200	27,750	25,498
	Capital Income			
I143810	PWOH - Transfer from Leave Reserve	0	24,631	24,631
	Total Capital Income	0	24,631	24,631
	PLANT OPERATION COSTS			
	Operating Expenditure			
E144180	POC - Insurance	(25,494)	(26,205)	(25,776)
E144234	POC - Internal Repair Wages	(181,426)	(165,584)	(106,074)
E144336	POC - Blades & Points	(11,000)	(10,150)	(4,653)
E144337	POC - Parts & Repairs	(91,600)	(87,500)	(156,773)
E144338	POC - Tyres	(28,300)	(32,700)	(17,400)
E144339	POC - Fuels & Oils	(223,246)	(206,998)	(216,802)
E144348	POC - Licences	(12,385)	(11,836)	(12,488)
E144990	POC - Depreciation	(332,183)	(444,205)	(328,209)
	Sub Total Operating Expenditure	(905,633)	(985,178)	(868,175)
E144905	POC - Less Depreciation Recovered From Works	332,183	444,205	357,982
E144906	POC - Less Costs Recovered From Works	520,020	491,974	529,677
	Total Operating Expenditure	(53,430)	(48,999)	19,485

SHIRE OF DALWALLINU
2026/2027 BUDGET
SCHEDULE 14 - OTHER PROPERTY & SERVICES

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	PLANT OPERATION COSTS (CONT)			
	Operating Income			
I144031	POC - Reimbursements	3,000	4,000	7,814
I144038	POC - Diesel Fuel Rebates	50,000	45,000	53,721
	Total Operating Income	53,000	49,000	61,535
	ADMINISTRATION OVERHEADS			
	Operating Expenditure			
E145010	ADMIN - Advertising	(9,082)	(8,500)	(7,743)
E145030	ADMIN - Computer Operating Expenses	(285,358)	(296,826)	(253,587)
E145035	ADMIN - Consultants	(33,500)	(8,000)	(7,500)
E145040	ADMIN - Insurance	(40,937)	(40,610)	(39,696)
E145045	ADMIN - Interest Charges - Leased Equipment	(239)	(427)	(412)
E145055	ADMIN - Legal Costs	(5,000)	(5,000)	(1,235)
E145065	ADMIN - Minor Furniture & Equipment	(4,400)	(20,952)	(9,237)
E145070	ADMIN - Motor Vehicle Expenses	(55,770)	(42,776)	(43,568)
E145075	ADMIN - Office Equipment Mtce & Op Costs	(16,000)	(16,000)	(11,588)
E145079	ADMIN - Shire Office Building Operation	(54,740)	(47,655)	(43,357)
E145080	ADMIN - Shire Office Building Maintenance	(17,185)	(18,468)	(15,611)
E145085	ADMIN - Other Minor Costs	(2,000)	(2,264)	0
E145090	ADMIN - Postage & Freight	(3,500)	(3,500)	(2,870)
E145095	ADMIN - Printing & Stationery	(12,900)	(13,400)	(8,945)
E145100	ADMIN - Shire Website	(1,500)	(1,500)	0
E145101	ADMIN - Administration Staff Recruitment & Relocation	(1,000)	(1,000)	0
E145105	ADMIN - Salaries	(1,186,184)	(1,182,040)	(1,134,377)
E145110	ADMIN - Staff Expenses - Other	(38,395)	(34,580)	(20,823)
E145190	ADMIN - Administration Staff Housing Allocated	(86,950)	(96,115)	(67,227)
E145120	ADMIN - Telephone, fax, internet	(19,557)	(19,816)	(18,075)
E145130	ADMIN - Parental Leave (CentreLink) Payments	0	(21,979)	(11,377)
E145136	ADMIN - Housing Subsidy Allowance	(15,600)	(15,600)	(17,221)
E145117	ADMIN - Subscriptions	(49,591)	(45,714)	(45,419)
E145041	ADMIN - Workers Compensation Insurance - Admin	(39,351)	(40,013)	(37,390)
E145910	ADMIN - Depreciation - Right-of-use Assets	(3,813)	(3,813)	(3,813)
E145990	ADMIN - Depreciation	(64,964)	(60,417)	(65,256)
	Sub Total Operating Expenditure	(2,047,517)	(2,046,965)	(1,866,457)
E145901	ADMIN - Less Allocated to Schedules	2,040,867	1,970,762	1,866,457
	Total Operating Expenditure	(6,650)	(76,203)	0

SHIRE OF DALWALLINU
2026/2027 BUDGET
SCHEDULE 14 - OTHER PROPERTY & SERVICES

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	ADMINISTRATION OVERHEADS (CONT)			
	Operating Income			
I145005	ADMIN - Commissions	500	500	218
I145015	ADMIN - Other Minor Income	50	50	90
I145020	ADMIN - Photocopying Charges	100	100	55
I145030	ADMIN - Parental Leave (CentreLink) Reimbursments	0	21,979	11,377
I145035	ADMIN - Profit on Sale of Assets	0	26,727	14,568
I145055	ADMIN - Reimbursements	5,000	25,847	23,050
I145065	ADMIN - Special Licence Plates	1,000	1,000	1,047
I145070	ADMIN - Proceeds - CEO's vehicle DL2	0	59,000	49,568
I145071	ADMIN - Proceeds - Admin Vehicle DL186	0	12,727	12,727
I145081	ADMIN - Realisation - Admin Vehicle DL186	0	(12,727)	(12,727)
I145080	ADMIN - Realisation of Asset - DL2	0	(59,000)	(49,568)
	Total Operating Income	6,650	76,203	50,406
	Capital Expenditure			
E145810	ADMIN - Transfer to Leave Reserve	(25,000)	0	0
E145805	ADMIN - Capital Expenditure - Furniture & Equipment	0	(28,410)	0
E145801	ADMIN - CEO's Vehicle DL 2	0	(78,000)	(78,056)
E145802	ADMIN - MCS Vehicle - DL 131	0	(62,836)	(62,836)
	Total Capital Expenditure	(25,000)	(169,246)	(140,892)
	Capital Income			
I145410	ADMIN - Transfer from IT Reserve	70,000	112,575	112,575
I145411	ADMIN - Transfer from leave reserve	11,206	0	0
	Total Capital Income	81,206	0	0
	CLEANING OVERHEADS			
	Operating Expenditure			
E147010	CLEAN - Superannuation	(12,529)	(14,609)	(13,817)
E147011	CLEAN - Protective Clothing	(1,000)	(1,000)	(154)
E147013	CLEAN - Annual & Long Service Leave	(5,068)	(4,838)	(6,775)
E147014	CLEAN - Public Holidays	(3,401)	(3,247)	(3,318)
E147015	CLEAN - Sick Leave	(2,534)	(2,419)	(1,837)
E147018	CLEAN - Vehicle Costs	(8,296)	(10,079)	(6,148)
E147019	CLEAN - Insurance	(3,709)	(3,793)	(3,555)
E147020	CLEAN - Administration Allocation	(23,941)	(23,741)	(21,684)
E147023	CLEAN - Cleaning Materials	(15,000)	(15,000)	(13,924)
E147024	CLEAN - Cleaners Recruitment Expenses	(1,000)	(2,000)	0
E147025	CLEAN - Administration/Stock	(1,973)	0	(1,349)
E147026	CLEAN - Cleaners Staff Housing Allocated	(5,392)	(1,939)	(3,947)
	Sub Total Operating Expenditure	(83,842)	(78,726)	(76,509)
E147021	**CLEAN - Less Recovered from Cleaning Allocations**	83,842	82,664	77,204
	Total Operating Expenditure	0	3,938	695

SHIRE OF DALWALLINU
2026/2027 BUDGET
SCHEDULE 14 - OTHER PROPERTY & SERVICES

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	TOWN PLANNING SCHEMES			
	Operating Expenditure			
E148013	TPS - Interest on Loan 160	0	(449)	(224)
E148900	TPS - Administration Activity Costs	0	(38,719)	(35,254)
	Total Operating Expenditure	0	(39,168)	(35,478)
	Capital Expenditure			
E148310	TPS - Loan 160	0	(81,107)	(81,107)
	Total Capital Expenditure	0	(81,107)	(81,107)
	Capital Income			
I148410	TPS - Transfer from Land & Buildings Reserve	0	81,556	81,556
	Total Capital Income	0	81,556	81,556

SHIRE OF DALWALLINU
2026/2027 BUDGET

NON CASH ITEMS

		Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	Depreciation			
E041990	Members of Council	1,149	1,149	1,149
E051990	Fire Prevention	85,568	91,273	80,473
E053990	Other Law & Public Safety	0	0	0
E073990	Other Health	22,778	19,830	22,468
E081990	Pre-Schools	57,167	58,000	58,000
E091990	all Staff Housing	81,165	67,300	73,829
E092990	all Other Housing	85,287	78,851	71,558
E101990	Sanitation Household Refuse	17,354	3,025	5,717
E103990	Sewerage	104,123	98,218	106,481
E107990	Other Community Amenities	37,260	33,894	39,219
E111990	Public Halls & Civic Centres	147,823	133,465	147,822
E112990	Swimming Areas & Beaches	54,146	59,087	60,045
E113910	OTH REC - Depreciation - Right-of-use Assets	8,603	8,603	8,603
E113990	Other Recreation & Sport	596,697	602,298	632,696
E114990	TV & Radio Rebroadcasting	1,618	1,543	1,779
E116990	Other Culture	2,083	2,450	2,450
E122990	Streets & Road Maintenance	3,999,085	4,119,118	4,165,402
E124990	Aerodromes	71,813	80,433	70,298
E132990	Tourism & Area Promotion	51,502	66,218	48,738
E133990	Building Control	938	938	938
E135990	Other Economic Services	26,298	26,298	34,727
E143820	Works Supervisor Vehicle Operating Costs	29,511	21,785	13,868
E143990	Public Works Overheads	0	0	0
E143990	Small Plant not allocated	0	0	0
E144990	Plant Operation Costs	332,183	444,205	328,209
E145070	Administration Vehicle Costs	27,256	0	0
E145910	ADMIN - Depreciation - Right-of-use Assets	3,813	3,813	3,813
E147018	Cleaners Overheads	2,728	(1,838)	6,148
E145990	Administration Overheads	64,964	60,417	65,256
	Total Depreciation	5,912,912	6,080,373	6,049,686

NET BOOK VALUE	**Profit/(Loss) Disposal of Assets**	Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26
	2025/26 Profit (Loss) on Disposal of Assets	0	144,927	(213,284)
63,462	DL9346 NISSAN PRIME MOVER (C/FWD)	(13,462)	0	0
164,800	DL9138 LOADER	(64,800)	0	0
5,000	DL73 TOYOTA HILUX	12,000	0	0
13,000	DL134 TOYOTA HILUX	4,000	0	0
26,000	DL281 TOYOTA HILUX	0	0	0
0	FLAIL MOVER	10,000	0	0
0	SEWER TANK	3,000	0	0
194,800	BUNTINE TOWN HALL BUILDING	(162,989)	0	0
21,825	BUNTINE TOWN HALL LAND	0	0	0
14,119	BUNTINE CWA HALL LAND	10,426	0	0
201,000	WUBIN TOWN HALL BUILDING	(94,552)	0	0
23,552	WUBIN TOWN HALL LAND	0	0	0
75,000	COMMERCIAL LAND - MCNEILL ST	45,000	0	0
65,000	INDUSTRIAL LAND - ROBERTS RD	85,000	0	0
867,558	**Total Profit/(Loss) Disposal of Assets**	(166,377)	144,927	(213,284)

	Annual Budget 2026/27	Revised Annual Budget 2025/26	Actual 2025/26	Annual Budget 2025/26
CAPITAL INCOME				
DISPOSAL OF ASSETS				
2026/27 CAPITAL INCOME	0	934,489	582,006	409,727
DL9346 NISSAN PRIME MOVER (C/FWD)	50,000			
DL9138 LOADER	100,000			
DL73 TOYOTA HILUX	17,000			
DL134 TOYOTA HILUX	17,000			
DL281 TOYOTA HILUX	26,000			
FLAIL MOWER	10,000			
SEWER TANK	3,000			
BUNTINE TOWN HALL BUILDING	31,811			
BUNTINE TOWN HALL LAND	21,825			
BUNTINE CWA HALL LAND	24,545			
WUBIN TOWN HALL BUILDING	106,448			
WUBIN TOWN HALL LAND	23,552			
COMMERCIAL LOT	120,000			
INDUSTRIAL LOT	150,000			
Total Proceeds from the Disposal of Assets	701,181	934,489	582,006	409,727
TRANSFER FROM RESERVES				
PLANT RESERVE	250,000	0	0	0
SEWERAGE SCHEME RESERVE	0	0	0	0
LEAVE RESERVE	11,206	39,117	39,117	39,117
JOINT VENTURE RESERVE	0	0	0	0
SWIMMING POOL RESERVE	147,433	294,933	147,500	294,933
RECREATION RESERVE	205,050	205,050	0	0
TOWNSCAPE RESERVE	0	0	0	0
ROADWORKS RESERVE	53,466	0	0	0
LAND & BUILDING RESERVE	296,218	282,814	282,814	268,414
IT RESERVE	70,000	112,575	112,575	128,575
Total Transfers from Reserves	1,033,373	934,489	582,006	731,039
CAPITAL EXPENDITURE				
Land & Buildings				
2026/27 CAPITAL EXPENDITURE	0	(1,033,917)	(1,032,371)	(1,172,774)
MEDICAL CENTRE ROOF PAINTING	(28,000)			
6A COUSINS RD FLOORING UPGRADE	(18,230)			
LOT 72 PRIOR ST BATHROOM UPGRADE (35.40%)	(13,240)			
UNIT 1, 11 JAMES ST BATHROOM UPGRADE (26%)	(7,722)			
UNIT 4 & 5 MYERS ST AGED HOUSING STAGE 1 C/FWD	(48,000)			
UNITS 1, 2 & 3 MYERS ST AGED HOUSING STAGE 2	(1,129,298)			
DALWALLINU CRAFT SHOP UPGRADE	(100,000)			
KALANNIE SPORTS PAVILLION - HWU BOOSTER	(11,150)			
C/VAN PARK WESTERN ABLUTION REPAIRS	(15,000)			
Total Capital Expenditure Land & Buildings	(1,370,640)	(1,033,917)	(1,032,371)	(1,172,774)

CAPITAL EXPENDITURE (CONT)

Infrastructure Streets & Roads				
2026/27 CAPITAL EXPENDITURE	0	(7,012,154)	(6,497,796)	(6,913,048)
REGIONAL ROAD GROUP	(934,226)			
ROADS TO RECOVERY	(1,458,113)			
WHEATBELT SECONDARY FREIGHT NETWORK	(85,810)			
ROAD PROGRAM (OWN WORKS)	(687,594)			
DRFAWA AGRN 1283 FLOOD DAMAGE REPAIR WORKS	(2,000,000)			
Total Capital Expenditure Streets & Roads	(5,165,743)	(7,012,154)	(6,497,796)	(6,913,048)
Infrastructure Other				
2026/27 CAPITAL EXPENDITURE		(1,964,160)	(1,090,001)	(1,662,785)
3 x WATER TANKS AT NUGADONG AIRSTRIP	(86,000)			
MAIN SEWER LINE - RETENTION FROM 25/26	(46,383)			
DALWALLINU CEMETERY FENCE	(20,790)			
DALWALLINU CEMETERY NICHE WALL EXTENSION	(12,860)			
AQUATIC CENTRE POOL LINING REPLACEMENT C/FWD	(247,500)			
AQUATIC CENTRE - MAIN POOL PUMP	(8,750)			
AQUATIC CENTRE - PRE PUMP STRAINER	(9,600)			
DALWALLINU SPORTS CLUB BOWLING GREEN C/FWD	(410,100)			
DALWALLINU REC CENTRE PRECINCT FENCE	(43,120)			
DALWALLINU REC CENTRE SEATING WITH SHADE	(8,000)			
KALANNIE REC CENTRE PLAYGROUND SHADE SHELTER	(37,000)			
Total Capital Expenditure Infrastructure Other	(930,103)	(1,964,160)	(1,090,001)	(1,662,785)
Infrastructure Other Footpaths				
2026/27 CAPITAL EXPENDITURE		(73,920)	-	(67,445)
FOOTPATH CONSTRUCTION	(178,932)			
Total Capital Expenditure Infrastructure Other Footpaths	(178,932)	(73,920)	0	(67,445)
Plant & Equipment				
2026/27 CAPITAL EXPENDITURE		(581,448)	(542,255)	(563,336)
CHLORSHIELD DALWALLINU OVAL DAM C/FWD	(14,232)			
30,000L DIESEL TANK INC SWIPE CARD SYSTEM	(100,265)			
HITACHI LOADER	(360,000)			
TOYOTA HILUX UTILITY 4x2	(39,000)			
TOYOTA HILUX UTILITY 4x2	(39,000)			
TOYOTA HILUX UTILITY 4x4	(58,000)			
PERUZZO FLAIL MOWER	(22,500)			
95HP TRACTOR	(75,000)			
SEWER TANK	(60,000)			
SLASHER ATTACHMENT FOR TRACTOR	(8,000)			
NUGADONG AIRSTRIP GENERATOR	(10,000)			
Total Capital Expenditure Plant & Equipment	(785,997)	(581,448)	(542,255)	(563,336)
Furniture & Fixtures				
2025/26 CAPITAL EXPENDITURE		(55,426)	(26,811)	(55,426)
	0			
Total Capital Expenditure Furniture & Fixtures	0	(55,426)	(26,811)	(55,426)
Total Capital Expenditure	**(8,431,414)**	**(10,721,025)**	**(9,189,234)**	**(10,434,814)**

REPAYMENT OF LOAN DEBENTURES	(136,810)	(317,147)	(317,147)	(317,147)

TRANSFERS TO RESERVES

Transfer from Reserves (Restricted Assets)	1,033,373	934,489	582,006	731,039
Transfer to Reserves (Restricted Assets)	(2,120,086)	(1,631,596)	(862,088)	(1,448,910)
Interest on Reserve Funds Invested :-				
LEAVE RESERVE	(7,591)	0	0	0
JOINT VENTURE HOUSING RESERVE	(10,252)	0	0	0
PLANT RESERVE	(25,941)	0	0	0
LAND & BUILDING RESERVE	(80,215)	0	0	0
SEWERAGE SCHEME RESERVE	(27,534)	0	0	0
TOWNSCAPE RESERVE	(2,719)	0	0	0
TELECOMMUNICATIONS RESERVE	(20)	0	0	0
SWIMMING POOL RESERVE	(7,509)	0	0	0
RECREATION RESERVE	(53,999)	0	0	0
INSURANCE CLAIMS EXCESS RESERVE	(5,633)	0	0	0
WASTE MANAGEMENT RESERVE	(14,027)	0	0	0
ROADWORKS RESERVE	(6,214)	0	0	0
IT MANAGEMENT RESERVE	(5,280)	0	0	0
Total Transfers to Reserve	(2,367,019)	(1,631,596)	(862,088)	(1,448,910)

Name of Reserve	opening balance	3.50% interest	Transfer to	Transfer from	closing balance
LEAVE RESERVE	216,877	7,591	25,000	11,206	238,262
JOINT VENTURE HOUSING RESERVE	292,920	10,252	21,320	-	324,492
PLANT RESERVE	741,163	25,941	150,000	250,000	667,104
LAND & BUILDING RESERVE	2,291,844	80,215	1,245,209	296,218	3,321,050
SEWERAGE SCHEME RESERVE	786,696	27,534	283,051	-	1,097,281
TOWNSCAPE RESERVE	77,683	2,719	-	-	80,402
TELECOMMUNICATIONS RESERVE	577	20	-	-	597
SWIMMING POOL RESERVE	214,554	7,509	50,000	147,433	124,630
RECREATION RESERVE	1,542,826	53,999	245,506	205,050	1,637,281
INSURANCE CLAIMS EXCESS RESERVE	160,935	5,633	-	-	166,567
WASTE MANAGEMENT RESERVE	400,766	14,027	50,000	-	464,793
ROADWORKS RESERVE	177,529	6,214	50,000	53,466	180,277
IT MANAGEMENT RESERVE	150,849	5,280	-	70,000	86,128
	7,055,218	246,933	2,120,086	1,033,373	8,388,864

SHIRE OF DALWALLINU
RATE SETTING STATEMENT
FOR THE PERIOD ENDED 30 JUNE 2027

		NOTE	Annual Budget 2026/27	Annual Budget 2025/26
			$	**$**
	REVENUES	1,2		
	Governance		1,400.00	1,400.00
	General Purpose Funding		995,026.74	2,243,378.74
	Law, Order, Public Safety		129,030.00	101,771.56
	Health		11,585.00	11,819.00
	Education and Welfare		18,488.30	18,843.02
	Housing		1,188,161.58	340,904.09
	Community Amenities		819,177.54	797,853.09
	Recreation and Culture		486,276.08	628,380.22
	Transport		4,367,072.93	6,244,696.73
	Economic Services		324,115.17	327,495.46
	Other Property and Services		85,583.48	149,051.18
			8,425,916.83	10,865,593.09
	EXPENSES	1,2		
	Governance		(835,074.38)	(828,944.51)
	General Purpose Funding		(164,407.51)	(174,509.08)
	Law, Order, Public Safety		(306,498.55)	(295,381.03)
	Health		(490,805.51)	(432,008.96)
	Education and Welfare		(157,866.57)	(150,496.84)
	Housing		(511,472.82)	(446,003.37)
	Community Amenities		(1,187,424.97)	(1,150,084.86)
	Recreation & Culture		(3,106,416.06)	(2,576,769.83)
	Transport		(6,539,510.52)	(6,529,219.21)
	Economic Services		(615,727.34)	(637,679.69)
	Other Property and Services		(83,267.27)	(185,689.04)
			(13,998,471.51)	(13,406,786.42)
			(5,572,554.68)	(2,541,193.33)
	Adjustments for Cash Budget Requirements:			
	Non-Cash Expenditure and Revenue			
	(Profit)/Loss on Asset Disposals	4	166,377.00	(144,927.00)
	Movement in Employee Benefit Provisions(non-curr)		(7,446.00)	(7,446.00)
	Depreciation on Assets	2(a)	5,912,912.43	6,108,419.20
	Capital Expenditure and Revenue			
	Purchase Land and Buildings	3	(1,370,639.60)	(1,172,774.00)
	Purchase Infrastructure Assets - Roads	3	(5,165,742.66)	(6,913,048.31)
	Purchase Infrastructure Assets - Other	3	(930,103.00)	(1,662,784.69)
	Purchase Infrastructure Assets - Footpaths		(178,932.00)	(67,445.00)
	Purchase Plant and Equipment	3	(785,997.00)	(422,500.00)
	Purchase Motor Vehicles		0.00	(140,836.00)
	Purchase Furniture and Equipment	3	0.00	(55,425.85)
	Proceeds from Disposal of Assets	4	701,181.00	409,727.00
	Repayment of Debentures	5	(136,810.35)	(214,362.29)
	Proceeds from New Debentures	5	0.00	0.00
	Principal Elements of Finance Lease Payments		(13,185.00)	(12,619.00)
	Transfer from Restricted Cash		0.00	0.00
	Transfers to Reserves (Restricted Assets)	6	(2,367,018.67)	(1,448,910.30)
	Transfers from Reserves (Restricted Assets)	6	1,033,372.98	731,039.15
ADD	Estimated Surplus/(Deficit) July 1 B/Fwd	7	4,746,215.00	3,720,050.00
LESS	Estimated Surplus/(Deficit) June 30 C/Fwd	7	0.00	0.00
	Amount Req'd to be Raised from Rates	8	(3,968,370.55)	(3,835,036.42)
			3,968,370.55	3,835,036.42
	3.5% RATE INCREASE OVER 25/26		3,968,371.00	
	Net Operating Result		(1,604,184.13)	1,293,843.09
	TO BE CUT OUT or ADDED TO BUDGET		(0.45)	

SHIRE OF DALWALLINU

2026/27 BUDGET

SCHEDULE 3 GENERAL PURPOSE FUNDING

GENERAL RATE REVENUE

Operating Expenditure

E031050	**EFTPOS/CC CHARGES FOR RATES PAYMENTS**		**4,500**
	FEES FOR PAYMENT BY EFT	4,500	
E031360	**RATES LEGAL COST/DEBT RECOVERY**		**15,000**
	LEGAL COSTS FOR THE COLLECTION OF OUTSTANDING RATES	15,000	
E031370	**VALUATION CHARGES**		**12,500**
	VALUER GENERAL COSTS - UV REVAL INTERIM VALUATIONS	12,500	
E031380	**SEARCH COSTS**		**250**
	TITLE SEARCH FEES (RATING PURPOSES)	250	
E031900	**ADMINISTRATION ALLOCATED**		**111,746**
	ADMINISTRATION APPLICABLE TO RATES	111,746	
E031390	**RATE WRITE OFFS/REFUNDS**		**1,000**
	PROVISION TO WRITE RATES OFF	1,000	
TOTAL OPERATING EXPENDITURE			**144,996**

Operating Income

I031005	**DISCOUNT ON RATES**		**(176,000)**
	ALLOWANCE FOR EARLY PAYMENT OF RATES	(176,000)	
I031010	**RATES (GRV)**		**556,443**
	RATES TO BE RAISED ON PROPERTIES WITHIN THE TOWNSITES OF DALWALLINU WITH GROSS RENTAL VALUATIONS ABOVE THE MINIMUM RATE	556,443	
I031011	**RURAL RATES (UV)**		**3,426,218**
	RATES TO BE RAISED ON PROPERTIES IN RURAL AREA WITH UNIMPROVED VALUATIONS ABOVE THE MIN/RATE	3,426,218	
I031012	**EX-GRATIA RATES**		**53,819**
	CBH SENDS A LETTER EACH YEAR AND ADVISES THE TONNAGE RATE WHICH A CALCULATION IS APPLIED TO	53,819	
I031014	**INTERIM RATES**		**1,000**
	ALLOWANCE FOR RATING ADJUSTMENTS THROUGHOUT THE YEAR	1,000	

SHIRE OF DALWALLINU

2026/27 BUDGET

SCHEDULE 3 GENERAL PURPOSE FUNDING

GENERAL RATE REVENUE (CONT)

Operating Income

I031015	**MINIMUM DALWALLINU TOWNSITE RATES (GRV)**		**32,383**
	RATES TO BE RAISED ON PROPERTIES WITHIN		
	THE TOWNSITE OF DALWALLINU WITH GROSS		
	RENTAL VALUATIONS BELOW THE MINIMUM RATE	32,383	
I031017	**MINIMUM RATES (GRV) - KAL**		**22,737**
	RATES TO BE RAISED ON PROPERTIES IN KALANNIE		
	WITH GRV VALUATIONS BELOW THE MIN/RATE	22,737	
I031018	**MINIMUM RATES (GRV) - WBN/PITH/BUNT**		**50,986**
	RATES TO BE RAISED ON PROPERTIES IN WUBIN		
	PITHARA AND BUNTINE WITH GRV VALUATIONS		
	BELOW THE MIN/RATE	50,986	
I031019	**MINIMUM RURAL RATES (UV)**		**30,514**
	RATES TO BE RAISED ON PROPERTIES IN RURAL		
	WITH UNIMPROVED VALUATIONS BELOW THE MIN/RATE	30,514	
I031020	**MINIMUM MINING RATES (UV)**		**24,090**
	RATES TO BE RAISED ON MINING		
	LEASES/TENEMENTS/LICENSES WITH		
	UNIMPROVED VALUATIONS BELOW THE MINIMUM RATE	24,090	
I031170	**INTEREST ON OVERDUE RATES**		**6,500**
	INTEREST CHARGES ON OVERDUE RATES	6,500	
I031171	**INTEREST ON INSTALMENTS**		**6,000**
	BY INSTALMENTS	6,000	
I031172	**ADMINISTRATION CHARGES (INSTAL & OTHERS)**		**5,000**
	ANNUAL CHARGE FOR RATES PAID BY INSTALMENT		
	$42 PER ASSESSMENT	5,000	
I031174	**COLLECTION OF LEGAL COSTS**		**15,000**
	LEGAL COSTS CHARGED TO ASSESSMENT		
	DUE TO NON PAYMENT OF RATES	15,000	
I031180	**RATE ENQUIRY FEES**		**5,000**
	PROPERTY ENQUIRY FEES	5,000	
I031185	**ESL INTEREST & CHARGES**		**200**
	DUE TO LATE PAYMENT OF ESL	200	
TOTAL OPERATING INCOME			**4,059,890**

SHIRE OF DALWALLINU

2026/27 BUDGET
SCHEDULE 3 GENERAL PURPOSE FUNDING

GENERAL PURPOSE GRANTS

Operating Expenditure

E032900	**ADMINISTRATION ALLOCATED**		**8,611**
	ADMINISTRATION APPLICABLE FOR		
	GENERAL PURPOSE GRANTS ETC.	8,611	
TOTAL OPERATING EXPENDITURE			**8,611**

Operating Income

I032050	**W A LOCAL GOVERNMENT GRANTS COMMISSION**		**302,283**
	GENERAL PURPOSE FUNDING		
	FUNDING ALLOCATED TO THE SHIRE OF DALWALLINU		
	FOR 2026/27 PRE PAID 25/26 $2,216,741	302,283	
I032051	**W A LOCAL GOVERNMENT GRANTS COMMISSION**		**204,292**
	GENERAL PURPOSE ROAD FUNDING		
	FUNDING ALLOCATED TO THE SHIRE OF DALWALLINU		
	FOR 2026/27 PRE PAID 25/26 $1,498,143	204,292	
TOTAL OPERATING INCOME			**506,575**

SHIRE OF DALWALLINU

2026/27 BUDGET
SCHEDULE 3 GENERAL PURPOSE FUNDING
GENERAL FINANCING

Operating Expenditure

E034220	**BANK FEES & OTHER CHARGES**		**9,500**
	CHARGES ON BANK ACCOUNTS & EFTPOS FACILITIES	9,500	
E034221	**BANK FEES & OTHER CHARGES WITH NO GST**		**1,300**
	CHARGES ON BANK ACCOUNTS WITH NO GST	1,300	
TOTAL OPERATING EXPENDITURE			**10,800**

Operating Income

I033070	**INTEREST RECEIVED - MUNICIPAL FUNDS INVESTED**		**150,000**
	INTEREST ON GENERAL FUNDS INVESTED	150,000	
	INTEREST RECEIVED - RESERVE FUNDS INVESTED		**246,933**
	ESTIMATED ON OPENING BALANCES AT A RATE OF 3.5% PER ANNUM		
I034200	Interest on Leave Reserve	7,591	
I034201	Interest on Joint Venture Housing Reserve	10,252	
I034202	Interest on Plant Reserve	25,941	
I034203	Interest on Land and Buildings Reserve	80,215	
I034204	Interest on Sewerage Scheme Reserve	27,534	
I034207	Interest on Townscape Reserve	2,719	
I034209	Interest on Telecommunications Reserve	20	
I034210	Interest on Swimming Pool Reserve	7,509	
I034211	Interest on Recreation Reserve	53,999	
I034212	Interest on Insurance Claims Excess Reserve	5,633	
I034214	Interest on Waste Management Reserve	14,027	
I034213	Interest on Roadworks Reserve	6,214	
I034215	Interest on IT Reserve	5,280	
TOTAL OPERATING INCOME			**396,933**

Capital Expenditure

	TRANSFER TO RESERVES		**246,933**
	INTEREST ON RESERVE FUNDS INVESTED	246,933	
TOTAL CAPITAL EXPENDITURE			**246,933**

SCHEDULE 4 GOVERNANCE

MEMBERS OF COUNCIL

Operating Expenditure

E041140		**MEMBERS TRAVELLING**		**4,000**
		TRAVELLING ALLOWANCE FOR COUNCILLORS		
		FOR ATTENDING COUNCIL MEETINGS & USE OF		
		PRIVATE VEHICLE WHEN SHIRE VEHICLES ARE		
		NOT AVAILABLE	4,000	
E041141		**MEMBERS CONFERENCE COSTS**		**21,180**
		ACCOMODATION, REGISTRATION AND MEALS		
		FOR COUNCILLORS & CEO ATTENDING CONFERENCES		
		LOCAL GOVERNMENT WEEK CONVENTION		
		OTHER CONFERENCES APPROVED BY COUNCIL		
		ACCOMODATION, REGISTRATION AND MEALS	21,180	
E041160		**MEMBERS ATTENDANCE FEES**		**45,080**
		CR K CARTER PRESIDENT'S FULL COUNCIL FEES	8,520	
		CR M HARMS DEPUTY PRESIDENT FULL COUNCIL FEES	5,160	
		CR J COUNSEL FULL COUNCIL FEES	5,160	
		CR D CREAM FULL COUNCIL FEES	5,160	
		CR S DAWSON FULL COUNCIL FEES	5,160	
		CR S HICKLETON FULL COUNCIL FEES	5,160	
		CR S CARTER FULL COUNCIL FEES	5,160	
		CR S DAWSON AUDIT COMMITTEE FEES	600	
		CR K CARTER AUDIT COMMITTEE FEES	600	
		CR S CARTER AUDIT COMMITTEE FEE	600	
		CR M HARMS AUDIT COMMITTEE FEES	600	
		2 x INDEPENDENT MEMBERS AUDIT COMMITTEE FEES	1,200	
		MISCELLANEOUS MEETINGS	2,000	
E041165		**PRESIDENT'S & DEPUTY PRESIDENT'S ALLOWANCE**		**14,000**
		ANNUAL PRESIDENT ALLOWANCE	11,200	
		ANNUAL DEPUTY PRESIDENT ALLOWANCE (25% OF SP)	2,800	
E041170		**REFRESHMENTS & RECEPTIONS**		**24,322**
	Z45	CHRISTMAS PARTY	4,500	
	Z43	ANZAC DAY	1,000	
	Z42	AUSTRALIA DAY	1,000	
	Z46	COUNCIL MEALS & REFRESHMENTS	7,000	
	Z50	MISCELLANEOUS FUNCTIONS	4,250	
	Z51	FRINGE BENEFITS TAX	4,372	
	Z76	MEDICAL STUDENT IMMERSION PROGRAM	2,200	

SCHEDULE 4 GOVERNANCE

MEMBERS OF COUNCIL (CONT)

Operating Expenditure

E041175		**LEGAL EXPENSES**		**20,000**
		ESTIMATED ALLOWANCE FOR LEGAL COSTS	20,000	
E041180		**MEMBERS INSURANCE**		**6,898**
		PERSONAL ACCIDENT COVER COUNCILLORS	290	
		PORTION OF MANAGERS LIABILITY	6,609	
E041186		**SUBSCRIPTIONS**		**17,929**
		LG PRO CORPORATE COUNCIL	2,400	
		WALGA -MEMBERSHIP, LOCAL LAWS, GOVERNANCE	11,241	
		AVON MIDLAND COUNTRY ZONE	2,288	
		OTHER MINOR SUBSCRIPTIONS	2,000	
E041400		**MEMBER TRAINING PROGRAMS**		**5,500**
		ATTENDANCE COSTS FOR WORKSHOPS	1,500	
		MANDATORY EM TRAINING	3,000	
		ACCOMMODATION AND MEALS	1,000	
E041190		**ELECTRONIC AGENDAS**		**6,900**
		IPAD MONTHLY RENTAL	2,100	
		2 x IPADS AND COVERS	4,800	
E041191		**OTHER MINOR MEMBERS COSTS**		**5,400**
		PHOTOS, BADGES, GIFTS, BLAZERS, OTHER COSTS	5,400	
E041195		**DONATIONS**		**14,500**
		DONATION TO ST JOHN DALWALLINU	2,000	
		DONATION TO KALANNIE CRC MURAL	10,000	
		VARIOUS DONATIONS	2,500	
E041300		**PUBLICATIONS & PROMOTIONS**		**5,600**
		ALLOWANCE FOR PUBLICATIONS ETC.	5,600	
E041196		**COUNCIL CHAMBER BUILDING OPERATION COSTS**		**1,982**
	J120	ELECTRICITY	1,682	
		WATER	300	

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 4 GOVERNANCE
MEMBERS OF COUNCIL (CONT)
Operating Expenditure

E041197		**COUNCIL CHAMBER BUILDING MAINTENANCE COSTS**		**1,262**
	Q120	BUILDING MTCE OFFICER WAGES	226	
		BUILDING MTCE OFFICER OHEADS	402	
		BUILDING MTCE PLANT	17	
		PLANT DEPRECIATION	17	
		ELECTRICAL MAINTENANCE	350	
		OTHER MATERIALS & CONTRACTS	250	
E041900		**ADMINISTRATION ALLOCATION**		**236,256**
		ADMINISTRATION APPLICABLE		
		TO SUPPORT SERVICES TO MEMBERS,		
		PREPARATION & ATTENDANCE AT MEETINGS	236,256	
E041901		**MANAGER COSTS/OVERHEADS ALLOCATED**		**9,000**
		PORTION OF WORKS MANAGERS COSTS APPLICABLE		
		TO SUPPORT SERVICES TO MEMBERS,		
		PREPARATION & ATTENDANCE AT MEETINGS	9,000	
E041990		**GOVERNANCE DEPRECIATION**		**1,149**
		DEPRECIATION	1,149	
TOTAL OPERATING EXPENDITURE				**440,958**

Operating Income

I041031		**GOVERNANCE - REIMBURSEMENTS**		**1,200**
		COUNCILLOR REIMBURSEMENTS	200	
		WMSIP REIMBURSEMENTS	1,000	
TOTAL OPERATING INCOME				**1,200**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 4 GOVERNANCE

OTHER GOVERNANCE
Operating Expenditure

E042900	**ADMINISTRATION ALLOCATED**		**338,816**
	ADMINISTRATION APPLICABLE TO OTHER GOVERNANCE INCLUDING PREPARATION OF BUDGETS, ANNUAL FINANCIAL REPORTS ,ANNUAL REPORT, STRATEGIC PLANS, FINANCIAL PLANS,AUDIT,POLICY DEVELOPMENT, RESEARCH,PUBLIC RELATIONS .	338,816	
E042901	**OVERHEADS ALLOCATED**		**15,000**
	PORTION OF WORKS MANAGERS COSTS APPLICABLE TO OTHER GOVERNANCE INCLUDING PREPARATION OF BUDGETS, ANNUAL FINANCIAL REPORTS ,ANNUAL REPORT, STRATEGIC PLANS, FINANCIAL PLANS,AUDIT,POLICY DEVELOPMENT, RESEARCH,PUBLIC RELATIONS .	15,000	
E042177	**AUDIT COSTS**		**40,300**
	ALLOWANCE FOR ANNUAL & INTERIM AUDITS	35,700	
	ADDITIONAL AUDIT REQUIREMENTS	4,600	
TOTAL OPERATING EXPENDITURE			**394,116**

Operating Income

I042031	**REIMBURSEMENTS**		**100**
	MISCELLANEOUS ITEMS	100	
I042100	**OTHER MINOR INCOME**		**100**
	MINOR INCOME RELATING TO OTHER GOVERNANCE	100	
TOTAL OPERATING INCOME			**200**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 5 LAW ORDER & PUBLIC SAFETY

FIRE PREVENTION
Operating Expenditure

E051180		**INSURANCE**		**29,196**
ESL		BUSH FIRE BRIGADE MEMBERS PERSONAL	21,300	
		BUSH FIRE BRIGADE MEMBERS FIRE VEHICLES	1,500	
		BUSH FIRE VEHICLES	6,395	
E051340		**FIRE BUILDING OPERATION COSTS**		**4,365**
ESL	J46	BUILDING & CONTENTS INSURANCE	572	
	J47	ELECTRICITY	3,192	
	J48	RUBBISH REMOVAL CHARGES/ESL	601	
E051341		**FIRE BUILDING MAINTENANCE**		**3,337**
ESL	Q46	BUILDING MTCE OFFICER WAGES	781	
	Q47	BUILDING MTCE OFFICER OHEADS	1,387	
	Q48	BUILDING MTCE PLANT	59	
		PLANT DEPRECIATION	60	
		ELECTRICAL MAINTENANCE	500	
		PEST CONTROL	50	
		MATERIALS & CONTRACTS	500	
E051345		**BUSH FIRE PLANT & EQUIPMENT MTCE**		**3,092**
		WORKS STAFF WAGES - SERVICE MAINTENANCE		
		STARLINK MINI x 2	1,092	
ESL		SERVICE & REPAIRS EXTERNAL	2,000	
E051346		**FIRE VEHICLES - OPERATING EXPENSES**		**18,757**
ESL		REPAIRS & MAINTENANCE FOR FIRE		
		APPLIANCES	18,757	
E051347		**PROTECTIVE EQUIPMENT**		**7,000**
ESL		UNIFORMS PROTECTIVE CLOTHING	7,000	
E051990		**DEPRECIATION**		**85,568**
		DEPRECIATION ON BUILDING	7,320	
		DEPRECIATION ON FIRE PLANT & EQUIPMENT	78,248	
E051366		**FIRE BREAK INSPECTIONS**		**5,000**
	Z14	COSTS FOR RANGER TO DO INSPECTIONS	5,000	
E051367		**HONORARIUM PAYMENTS**		**3,600**
		CHIEF BUSHFIRE CONTROL OFFICER	2,000	
		2 x DEPUTY CHIEF BUSHFIRE CONTROL OFFICERS	1,600	
E051850		**OTHER EXPENSES**		**14,328**
		TRAINING COSTS	500	
		FIRE BREAK CLASS A FOAM 28 x 20LT	2,800	
		ELECTRONIC NOTICE BOARD	980	
		SATELLITE WIFI MONTHLY PLAN x 3	1,548	
		SMS SERVICE & BUSH FIRE RADIO LINE	6,500	
		STANDPIPE WATER	2,000	

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 5 LAW ORDER & PUBLIC SAFETY
FIRE PREVENTION (CONT)

Operating Expenditure

E051900	**ADMINISTRATION ALLOCATED**		**64,676**
	ADMINISTRATION APPLICABLE		
	TO SUPPORT FOR BRIGADES & FIRE PREVENTION	64,676	
TOTAL OPERATING EXPENDITURE			**238,919**

Operating Income

I051030	**ESL OPERATING GRANT**		**58,380**
	OPERATIONAL GRANT APPROVED FOR 26/27	43,380	
	ALLOWANCE FOR ESL REIMB OF OVERSPEND 25/26	15,000	
I051032	**COMMISSIONS**		**4,000**
	ESL COMMISSION	4,000	
I051043	**FIRE - FINES & PENALTIES**		**2,000**
	FIRE BREAK FINES	2,000	
I051047	**FIRE - GRANTS**		**60,200**
	CWSP GRANT WATER TANKS (SUBJECT FOR APPROVAL	60,200	
TOTAL OPERATING INCOME			**124,580**

Capital Expenditure

E051814	**CAPITAL EXPENDITURE - OTHER INFRASTRUCTURE**		**86,000**
	3 x WATER TANKS AT NUGADONG AIRSTRIP	86,000	
TOTAL CAPITAL EXPENDITURE			**86,000**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 5 LAW ORDER & PUBLIC SAFETY
ANIMAL CONTROL

Operating Expenditure

E052367			**CONTRACT RANGER SERVICES**		**23,941**
	Z28		CONTRACT RANGER SERVICES (ALLOWANCE FOR		
			208 HOURS IN 2026/2027	20,800	
	Z13		**DOG PATROLS BY WORKS STAFF**		
		0200	WORKS STAFF WAGES	841	
		1100	WORKS STAFF OVERHEADS	1,495	
		1101	PLANT OPERATION COSTS	585	
		1102	PLANT DEPRECIATION	220	
				3,141	
E052850	Z11		**OTHER CONTROL EXPENSES**		**1,200**
			MINOR COSTS FOR CONTROL OF ANIMALS	1,200	
E052900			**ADMINISTRATION ALLOCATED**		**13,950**
			ADMINISTRATION APPLICABLE TO ANIMAL		
			CONTROL AND REGISTRATION	13,950	
TOTAL OPERATING EXPENDITURE					**39,090**

Operating Income

I052042	**DOG REGISTRATION FEES**		**2,500**
	DOG REGISTRATION FEES	2,500	
I052043	**FINES & PENALTIES**		**1,400**
	DOG & L/GOVT ACT FINES & PENALTIES	1,400	
I052044	**CAT REGISTRATION FEES**		**300**
	CAT REGISTRATION FEES	300	
I052046	**IMPOUNDING FEES & CHARGES**		**200**
	POUND FEES & CHARGES RECOUPED	200	
I052047	**POUND FEES - DESTRUCTION OF ANIMALS**		**50**
	DESTRUCTION CHARGES RECOUPED	50	
TOTAL OPERATING INCOME			**4,450**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 5 LAW ORDER & PUBLIC SAFETY
OTHER LAW ORDER & PUBLIC SAFETY

Operating Expenditure

E053369		**EMERGENCY CALL OUTS**		**3,362**
	Z22	WORKS STAFF WAGES	1,211	
		WORKS STAFF OVERHEADS	2,151	
E053375		**PUBLIC SAFETY EQUIPMENT**		**1,016**
		SATELLITE WIFI MONTHLY PLAN	516	
		OTHER MISCELLANEOUS ITEMS	500	
E053900		**ADMINISTRATION ALLOCATED**		**24,111**
		ADMINISTRATION ASSOCIATED WITH		
		EMERGENCY MANAGEMENT	24,111	
TOTAL OPERATING EXPENDITURE				**28,489**

SCHEDULE 7 HEALTH

PREVENTIVE SERVICES - HEALTH ADMINISTRATION & INSPECTION

Operating Expenditure

E071186	**HEALTH OFFICER TRAINING COSTS**		**1,250**
	TRAINING FOR MPDS	1,250	
E071366	**ANALYTICAL EXPENSES**		**1,100**
	OTHER MISCELLANEOUS ITEMS	1,100	
E071900	**ADMINISTRATION ALLOCATED**		**44,384**
	ADMINISTRATION APPLICABLE TO HEALTH ADMINISTRATION & INSPECTION	44,384	
TOTAL OPERATING EXPENDITURE			**46,734**

Operating Income

I071042	**HEALTH FEES & LICENSES**		**1,500**
	FEES & LICENSES FOR HEALTH FACILITIES FOR 2026/2027	1,500	
I071043	**FOOD ACT FEES**		**800**
	FEES & INSPECTIONS FOR FOOD ACT RELATED CHARGES FOR 2026/2027	800	
I071045	**HAWKER/STREET STALL LICENCES**		**900**
	STREET STALL LICENSES FOR 2026/2027	900	
I071046	**SWIMMING POOL INSPECTIONS**		**500**
	FEES FOR PRIVATE POOL INSPECTIONS	500	
TOTAL OPERATING INCOME			**3,700**

PREVENTIVE SERVICES - PEST CONTROL

Operating Expenditure

E072355	**OTHER PEST CONTROL**		**500**
	INSECTICIDES AND PESTICIDES OTHER MATERIALS & CONTRACTS	500	
TOTAL OPERATING EXPENDITURE			**500**

SCHEDULE 7 HEALTH

OTHER HEALTH

Operating Expenditure

E073440		**MEDICAL CENTRE BUILDING OPERATING COSTS**		**16,824**
	J89	CLEANING CONTRIBUTION	5,585	
		MATERIALS & CONTRACTS	700	
		ELECTRICITY	7,035	
		GAS	300	
		RUBBISH REMOVAL CHARGES/ESL	1,710	
		INSURANCE	1,494	
E073188		**MEDICAL CENTRE OFFICE COSTS**		**295,000**
		EXISTING CONTRACT	291,500	
		TELEPHONE	3,500	
E073235		**DOCTORS VEHICLE RUNNING COSTS**		**9,119**
		INSURANCE, FUEL, LICENCE MAINTENANCE ETC	9,119	
E073441		**MEDICAL CENTRE BUILDING MAINTENANCE**		**46,213**
	Q89	BUILDING MTCE OFFICER WAGES	7,950	
		BUILDING MTCE OFFICER OHEADS	14,127	
		BUILDING MTCE PLANT	605	
		BUILDING MTCE PLANT DEPRECIATION	615	
		WORKS WAGES	6,116	
		WORKS OHEADS	10,868	
		WORKS PLANT	721	
		WORKS PLANT DEPRECIATION	311	
		PEST CONTROL	400	
		FIRE EXTINGUISHER MAINTENANCE	1,000	
		MATERIALS & CONTRACTS	3,500	
E073860		**MEDICAL STAFF HOUSING ALLOCATED**		**16,378**
		LOT 504 SALMON GUM PLACE	16,378	
E073900		**ADMINISTRATION ALLOCATED**		**37,260**
		ADMINISTRATION APPLICABLE TO OTHER HEALTH	37,260	
E073990		**DEPRECIATION**		**22,778**
		DEPRECIATION APPLICABLE TO OTHER HEALTH	22,778	
TOTAL OPERATING EXPENDITURE				**443,572**

SCHEDULE 7 HEALTH

OTHER HEALTH (CONT)

Operating Income

I073031		**REIMBURSEMENTS**		**7,885**
		PHONE, ELECTRICITY, WATER, CLEANING COSTS		
		MEDICAL CENTRE REIMBURSEMENTS	7,885	
TOTAL OPERATING INCOME				**7,885**

Capital Expenditure

E073852		**CAPITAL EXPENDITURE - BUILDINGS**		**28,000**
	K89	MEDICAL CENTRE ROOF PAINTING	28,000	
TOTAL CAPITAL EXPENDITURE				**28,000**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 8 EDUCATION & WELFARE

OTHER WELFARE

Operating Expenditure

E083386		**YOUTH ACTIVITIES**		**6,053**
		SUPPORT FOR YOUTH ACTIVITIES	5,000	
		CRC YOUTH LOUNGE COVER	1,053	
E083387		**COMMUNITY TRANSFER SUBSIDY**		**6,000**
		PATIENT TRANSFER PROGRAM DONATION	5,000	
		PATIENT TRANSFER PROGRAM DL186	1,000	
E083900		**ADMINISTRATION ALLOCATED**		**31,700**
		ADMINISTRATION APPLICABLE		
		TO SUPPORT YOUTH & AGED CARE	31,700	
TOTAL OPERATING EXPENDITURE				**43,753**

Operating Income

I083031		**REIMBURSEMENTS - OTHER WELFARE**		**200**
		CONTRIBUTIONS TO YOUTH ACTIVITIES	200	
TOTAL OPERATING INCOME				**200**

PRE-SCHOOLS

Operating Expenditure

E081341	Q60	**DALWALLINU ELC BUILDING MAINTENANCE**		**6,172**
		MATERIALS & CONTRACTS	1,000	
		BUILDING MTCE OFFICER WAGES	1,253	
		BUILDING MTCE OFFICER OHEADS	2,227	
		BUILDING MTCE PLANT	95	
		PLANT DEPRECIATION	97	
		PEST CONTROL	400	
		ELECTRICAL MAINTENANCE	550	
		PLUMBING MAINTENANCE	550	
E081340	J60	**DALWALLINU ELC BUILDING OPERATION**		**24,645**
		CLEANING WAGES	1,747	
		CLEANING OVERHEADS	1,581	
		INSURANCE	4,499	
		ALARM MONITORING & SERVICE	2,274	
		ELECTRICITY	7,093	
		RATES & TAXES/ESL	2,152	
		ANNUAL MAINTENANCE - ZIP WATER TAPS	1,800	
		OTHER OPERATING EXPENSES	500	
		WATER	3,000	
E081900		**ADMINISTRATION ALLOCATED**		**21,609**
		ADMINISTRATION APPLICABLE TO PRE SCHOOLS	21,609	
E081990		**DEPRECIATION**		**57,167**
		DEPRECIATION FOR 2026/2027	57,167	
TOTAL OPERATING EXPENDITURE				**109,593**

SCHEDULE 8 EDUCATION & WELFARE

PRE-SCHOOLS (CONT)

Operating Income

I081031	**REIMBURSEMENTS**		**16,584**
	FROM 10 YEAR BLDG MTCE PROGRAM	16,584	
I081046	**LEASE INCOME**		**1,704**
	PEPPERCORN PAYMENT PER ANNUM	2	
	FEES FOR ACTIVITY ROOM HIRE	1,702	
TOTAL OPERATING INCOME			**18,288**

OTHER EDUCATION

Operating Expenditure

E082195	**EVENT DONATIONS**		**400**
	VARIOUS DONATIONS AS DETERMINED	400	
E082372	**SCHOOL BUS SUBSIDY**		**1,000**
	BRINGING STUDENTS FROM SCHOOL TO THE SWIMMING POOL	1,000	
E082373	**SCHOLARSHIPS & PRIZES**		**620**
	SECONDARY DUX - DALWALLINU	250	
	SECONDARY RUNNER UP DUX - DALWALLINU	150	
	PRIMARY DUX - DALWALLINU	110	
	PRIMARY DUX - KALANNIE	110	
E082374	**CHAPLAINCY SUBSIDY**		**2,500**
	ALLOWANCE TO ASSIST CHAPLAIN AT THE DALWALLINU DISTRICT HIGH SCHOOL	2,500	
TOTAL OPERATING EXPENDITURE			**4,520**

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

STAFF HOUSING
Operating Expenditure

E091990		**DEPRECIATION**		**81,165**
		DEPRECIATION ON STAFF HOUSING		
		BUILDINGS, FURNISHINGS, EQUIPMENT & FITTINGS	81,165	
E091041		**BUILDING OPERATING COSTS**		
	J30	**Aquatic Centre Mgr - 15 Rayner St**		**1,983**
		BUILDING INSURANCE	371	
		SHIRE RATES RUBBISH REMOVAL CHARGES/ESL	997	
		WATER RATES & CONSUMPTION	614	
	J104	**CSO - 11B Anderson Way**		**2,073**
		BUILDING INSURANCE	548	
		SHIRE RATES RUBBISH REMOVAL CHARGES/ESL	752	
		WATER RATES & CONSUMPTION	773	
	J18	**General Hand - 2 Dowie St**		**5,125**
		BUILDING INSURANCE	371	
		ELECTRICITY	3,075	
		GAS	110	
		SHIRE RATES RUBBISH REMOVAL CHARGES/ESL	619	
		WATER RATES & CONSUMPTION	950	
	J17	**BMO - 4 Dowie St**		**3,885**
		CLEANER WAGES	183	
		CLEANER OHEADS	152	
		BUILDING INSURANCE	371	
		ELECTRICITY	2,000	
		GAS	110	
		WATER RATES & CONSUMPTION	450	
		SHIRE RATES/ESL	619	
	J20	**CEO - 3 Bell Street**		**6,037**
		BUILDING INSURANCE	1,078	
		ELECTRICITY	2,000	
		SHIRE RATES RUBBISH REMOVAL CHARGES/ESL	1,059	
		GAS	300	
		WATER RATES & CONSUMPTION	1,600	
	J26	**Grader Operator - 65 Johnston St**		**2,629**
		BUILDING INSURANCE	601	
		GAS	103	
		SHIRE RATES RUBBISH REMOVAL CHARGES/ESL	1,054	
		WATER RATES & CONSUMPTION	872	
	J151	**House - 68A Annetts Rd**		**2,301**
		BUILDING INSURANCE	813	
		SHIRE RATES RUBBISH REMOVAL CHARGES/ESL	788	
		WATER RATES & CONSUMPTION	700	

SCHEDULE 9 HOUSING

STAFF HOUSING (CONT)

Operating Expenditure

J116	**Cleaner - 36 Annetts Road**		**2,007**
	BUILDING INSURANCE	583	
	SHIRE RATES	259	
	RUBBISH REMOVAL CHARGES/ESL	498	
	WATER RATES & CONSUMPTION	668	
J117	**FO - 1 Wattle Close**		**2,158**
	BUILDING INSURANCE	583	
	SHIRE RATES/RUBBISH	684	
	ESL	64	
	WATER RATES & CONSUMPTION	826	
J122	**MPDS - 6A Cousins Road**		**4,720**
	BUILDING INSURANCE	937	
	ELECTRICITY	2,000	
	TELEPHONE	419	
	SHIRE RATES	256	
	RUBBISH REMOVAL CHARGES/ESL	507	
	WATER RATES & CONSUMPTION	600	
J91	**MCS - Lot 503 Salmon Gums Place**		**6,561**
	BUILDING INSURANCE	1,078	
	ELECTRICITY	3,000	
	GAS	360	
	SHIRE RATES/RUBBISH REMOVAL CHARGES	941	
	ESL	112	
	WATER RATES & CONSUMPTION	1,069	
J133	**Leading Hand - 3 South Street**		**2,548**
	BUILDING INSURANCE	619	
	SHIRE RATES/RUBBISH REMOVAL CHARGES	863	
	ESL	78	
	WATER RATES & CONSUMPTION	988	
J135	**WS - 46 Leahy Street**		**5,421**
	BUILDING INSURANCE	583	
	GAS	103	
	ESL	112	
	ELECTRICITY	2,839	
	SHIRE RATES/RUBBISH REMOVAL CHARGES	941	
	WATER RATES & CONSUMPTION	842	
J29	**General Hand - 13 Rayner St**		**2,065**
	BUILDING INSURANCE	460	
	SHIRE RATES/ RUBBISH REMOVAL	941	
	ESL	56	
	WATER RATES & CONSUMPTION	608	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

STAFF HOUSING (CONT)
Operating Expenditure

	J19	**General Hand - 10 Roberts Rd**		**4,296**
		BUILDING INSURANCE	337	
		ELECTRICITY	2,714	
		GAS	110	
		SHIRE RATES RUBBISH REMOVAL CHARGES/ESL	618	
		WATER RATES & CONSUMPTION	517	
	J123	**MWS - 6B Cousins Road**		**6,912**
		BUILDING INSURANCE	999	
		SHIRE RATES	256	
		ELECTRICITY	4,000	
		RUBBISH REMOVAL CHARGES/ESL	507	
		WATER RATES & CONSUMPTION	1,150	
E091042		**BUILDING MAINTENANCE COSTS**		
	Q30	**Aquatic Centre Mgr -15 Rayner St**		**2,482**
		BUILDING MTCE OFFICER WAGES	247	
		BUILDING MTCE OFFICER OHEADS	438	
		BUILDING MTCE PLANT	19	
		PLANT DEPRECIATION	19	
		OTHER MATERIALS & CONTRACTS	500	
		PEST CONTROL	210	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	550	
	Q104	**CSO - 11B Anderson Way**		**2,693**
		BUILDING MTCE OFFICER WAGES	267	
		BUILDING MTCE OFFICER OHEADS	475	
		BUILDING MTCE PLANT	20	
		PLANT DEPRECIATION	21	
		OTHER MATERIALS & CONTRACTS	600	
		PEST CONTROL	210	
		ELECTRICAL MAINTENANCE	550	
		PLUMBING MAINTENANCE	550	
	Q18	**General Hand - 2 Dowie St**		**6,979**
		BUILDING MTCE OFFICER WAGES	945	
		BUILDING MTCE OFFICER OHEADS	1,679	
		BUILDING MTCE PLANT	72	
		PLANT DEPRECIATION	73	
		OTHER MATERIALS & CONTRACTS	2,000	
		PEST CONTROL	1,210	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	500	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

STAFF HOUSING (CONT)

Operating Expenditure

Q17	**4 Dowie Street**		**11,979**
	BUILDING MTCE OFFICER WAGES	945	
	BUILDING MTCE OFFICER OHEADS	1,679	
	BUILDING MTCE PLANT	72	
	PLANT DEPRECIATION	73	
	PEST CONTROL	1,210	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	500	
	MATERIALS & CONTRACTS	7,000	
Q20	**CEO - 3 Bell St**		**8,524**
	WORKS CREW WAGES	1,238	
	WORKS CREW OHEADS	2,200	
	WORKS CREW PLANT	79	
	WORKS CREW PLANT DEPRECIATION	71	
	BUILDING MTCE OFFICER WAGES	514	
	BUILDING MTCE OFFICER OHEADS	913	
	BUILDING MTCE PLANT	39	
	PLANT DEPRECIATION	40	
	OTHER MATERIALS & CONTRACTS	900	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	500	
	PEST CONTROL	1,530	
Q26	**Grader Operator - 65 Johnston St**		**2,522**
	BUILDING MTCE OFFICER WAGES	247	
	BUILDING MTCE OFFICER OHEADS	438	
	BUILDING MTCE PLANT	19	
	PLANT DEPRECIATION	19	
	OTHER MATERIALS & CONTRACTS	500	
	PEST CONTROL	250	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	
Q151	**House - 68A Annetts Rd**		**3,373**
	BUILDING MTCE OFFICER WAGES	267	
	BUILDING MTCE OFFICER OHEADS	475	
	BUILDING MTCE PLANT	20	
	PLANT DEPRECIATION	21	
	OTHER MATERIALS & CONTRACTS	1,350	
	PEST CONTROL	240	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	500	

SCHEDULE 9 HOUSING

STAFF HOUSING (CONT)
Operating Expenditure

Q116	**Cleaner- 36 Annetts Road**		**7,193**
	BUILDING MTCE OFFICER WAGES	267	
	BUILDING MTCE OFFICER OHEADS	475	
	BUILDING MTCE PLANT	20	
	PLANT DEPRECIATION	21	
	OTHER MATERIALS & CONTRACTS	5,100	
	PEST CONTROL	210	
	ELECTRICAL MAINTENANCE	550	
	PLUMBING MAINTENANCE	550	
Q117	**FO - 1 Wattle Close**		**8,563**
	BUILDING MTCE OFFICER WAGES	267	
	BUILDING MTCE OFFICER OHEADS	475	
	BUILDING MTCE PLANT	20	
	PLANT DEPRECIATION	21	
	OTHER MATERIALS & CONTRACTS	5,500	
	PEST CONTROL	1,230	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	
Q122	**MPDS - 6A Cousins Road**		**17,909**
	BUILDING MTCE OFFICER WAGES	4,108	
	BUILDING MTCE OFFICER OHEADS	7,301	
	BUILDING MTCE PLANT	313	
	PLANT DEPRECIATION	318	
	OTHER MATERIALS & CONTRACTS	3,500	
	PEST CONTROL	1,370	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	500	
Q91	**MCS - Lot 503 Salmon Gum Place**		**8,973**
	BUILDING MTCE OFFICER WAGES	1,397	
	BUILDING MTCE OFFICER OHEADS	2,482	
	BUILDING MTCE PLANT	106	
	PLANT DEPRECIATION	108	
	OTHER MATERIALS & CONTRACTS	3,500	
	PEST CONTROL	280	
	ELECTRICAL MAINTENANCE	550	
	PLUMBING MAINTENANCE	550	
Q133	**Leading Hand - 3 South Street**		**5,203**
	BUILDING MTCE OFFICER WAGES	267	
	BUILDING MTCE OFFICER OHEADS	475	
	BUILDING MTCE PLANT	20	
	PLANT DEPRECIATION	21	
	OTHER MATERIALS & CONTRACTS	2,000	
	PEST CONTROL	1,370	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	

SCHEDULE 9 HOUSING

STAFF HOUSING (CONT)

Operating Expenditure

Q135	**WS - 46 Leahy Street**		**10,522**
	BUILDING MTCE OFFICER WAGES	247	
	BUILDING MTCE OFFICER OHEADS	438	
	BUILDING MTCE PLANT	19	
	PLANT DEPRECIATION	19	
	PEST CONTROL	250	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	
	MATERIALS & CONTRACTS	8,500	
Q29	**General Hand - 13 Rayner St**		**2,482**
	BUILDING MTCE OFFICER WAGES	247	
	BUILDING MTCE OFFICER OHEADS	438	
	BUILDING MTCE PLANT	19	
	PLANT DEPRECIATION	19	
	OTHER MATERIALS & CONTRACTS	500	
	PEST CONTROL	210	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	
Q19	**General Hand - 10 Roberts Rd**		**3,482**
	BUILDING MTCE OFFICER WAGES	247	
	BUILDING MTCE OFFICER OHEADS	438	
	BUILDING MTCE PLANT	19	
	PLANT DEPRECIATION	19	
	OTHER MATERIALS & CONTRACTS	500	
	PEST CONTROL	1,210	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	
Q123	**MWS House - 6B Cousins Rd**		**3,433**
	BUILDING MTCE OFFICER WAGES	267	
	BUILDING MTCE OFFICER OHEADS	475	
	BUILDING MTCE PLANT	20	
	PLANT DEPRECIATION	21	
	OTHER MATERIALS & CONTRACTS	500	
	PEST CONTROL	1,150	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	500	
	TOTAL STAFF HOUSING EXPENDITURE SUB TOTAL		**248,198**

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

STAFF HOUSING (CONT)
Operating Expenditure

E145190	**LESS NET COST ALLOCATED TO:**	(140,684)	
	E145190 ADMINISTRATION STAFF HOUSING :-		**(86,950)**
	CEO House - 3 Bell Street	14,561	
	FO House - 1 Wattle Close	10,721	
	CSO House - 11B Anderson Way	4,765	
	MPDS House - 6A Cousins Road	22,629	
	MCS House - 3 Salmon Gum Place	15,534	
	Depreciation all administration housing	33,551	
		101,762	
	LESS RENTAL INCOME & REIMBURSEMENTS	(14,812)	
E147026			
	E147026 CLEANING STAFF HOUSING :-		**(5,392)**
	Cleaners House - 36 Annetts Road	9,200	
	Depreciation Cleaners Housing	4,586	
		13,786	
	LESS RENTAL INCOME & REIMBURSEMENTS	(8,394)	
E112450			
	E112450 SWIMMING POOL STAFF HOUSING :-		**2,117**
	Aquatic Centre Mgr House - 15 Rayner St	4,465	
	Depreciation Swimming Pool Housing	1,500	
		5,965	
	LESS RENTAL INCOME & REIMBURSEMENTS	(8,082)	
E143860			
	E143860 PWO WORKS STAFF HOUSING :-		**(50,459)**
	MWS House - 6B Cousins Rd	10,345	
	Grader Operator House - 65 Johnston St	5,151	
	General Hand - 13 Rayner St	4,548	
	House - 68A Annetts Rd	5,674	
	Leading Hand - 3 South St	7,750	
	WS House - 46 Leahy St	15,943	
	General Hand - 10 Roberts Rd	7,779	
	BMO - 4 Dowie Street	15,864	
	General Hand House - 2 Dowie St	12,104	
	Depreciation Works Housing	41,528	
		126,685	
	LESS RENTAL INCOME & REIMBURSEMENTS	(76,226)	
TOTAL OPERATING EXPENDITURE			**107,514**

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

STAFF HOUSING (CONT)
Operating Income

I091210	**HOUSING RENTALS**			**95,848**
	ADMINISTRATION STAFF HOUSING :-			
	new rent on expiry of tenancy agreement			
	FULL RENTAL MINUS REBATE			
	CSO - 11B Anderson Way	262	8,394	
	FO - 1 Wattle Close	262	6,418	
			14,812	
	CLEANERS STAFF HOUSING :-			
	FULL RENTAL MINUS REBATE			
	Cleaners House - 36 Annetts Rd	262	8,394	
	SWIMMING POOL STAFF HOUSING :-			
	FULL RENTAL MINUS REBATE			
	Aquatic Centre Mgr House - 15 Rayner St	256	8,082	
	PWO WORKS STAFF HOUSING :-			
	FULL RENTAL MINUS REBATE			
	Grader Operator House - 65 Johnston St	262	8,394	
	House - 68A Annetts Rd	366	13,832	
	L/H House - 3 South St	350	9,070	
	General Hand House - 2 Dowie St	262	8,394	
	BMO - 4 Dowie Street	262	8,394	
	General Hand House - 10 Roberts Rd	262	8,394	
	General Hand House - 13 Rayner St	256	8,082	
			64,560	
I091231	**REIMBURSEMENTS**			**11,666**
	ELECTRICITY REIMBURSEMENTS		11,666	
TOTAL OPERATING INCOME				**107,514**

Capital Expenditure

E092040	**CAPITAL EXPENDITURE - STAFF HOUSING**			**18,230**
K122	6A COUSINS RD FLOORING UPGRADE		18,230	
TOTAL CAPITAL EXPENDITURE				**18,230**

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

OTHER HOUSING
Operating Expenditure
NON EMPLOYEE RESIDENCES

E092341		**BUILDING OPERATING COSTS**		
	J34	**8 Harris Street**		**3,047**
		ELECTRICITY	2,127	
		WATER RATES & CONSUMPTION	920	
	J106	**Doctor's House - Lot 504 Salmon Gums Pl**		**9,083**
		BUILDING INSURANCE	1,220	
		ELECTRICITY	5,604	
		GAS	350	
		SHIRE RATES/RUBBISH REMOVAL CHARGES	941	
		ESL	112	
		WATER RATES & CONSUMPTION	857	
	J36	**Caravan Park House - 10 Dowie St**		**764**
		BUILDING INSURANCE	583	
		ESL	79	
		GAS	102	
	J103	**11A Anderson Way**		**1,706**
		BUILDING INSURANCE	654	
		ESL	61	
		SHIRE RATES	259	
		RUBBISH REMOVAL CHARGES	433	
		WATER RATES & CONSUMPTION	300	
	J132	**1 South Street**		**1,608**
		BUILDING INSURANCE	619	
		SHIRE RATES/RUBBISH REMOVAL CHARGES	599	
		ESL	78	
		WATER RATES	312	

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)
Operating Expenditure

J131	**38 Leahy Street**		**1,614**
	BUILDING INSURANCE	583	
	SHIRE RATES/RUBBISH REMOVAL CHARGES	599	
	ESL	78	
	WATER RATES	354	
J130	**7 South Street**		**2,048**
	BUILDING INSURANCE	583	
	SHIRE RATES/RUBBISH REMOVAL CHARGES	941	
	ESL	112	
	WATER RATES	411	
J152	**House - 68B Annetts Rd**		**2,083**
	BUILDING INSURANCE	689	
	SHIRE RATES RUBBISH REMOVAL CHARGES/ESL	793	
	WATER RATES & CONSUMPTION	600	
J150	**68C Annetts Road**		**5,937**
	CLEANER WAGES	1,903	
	CLEANER OHEADS	1,581	
	BUILDING & CONTENTS INSURANCE	410	
	ELECTRICITY	650	
	WATER RATES & CONSUMPTION	600	
	SHIRE RATES	300	
	RUBBISH REMOVAL CHARGES/ESL	493	
J14	**Pioneer House**		**16,687**
	CLEANER WAGES	3,468	
	CLEANER OVERHEADS	2,880	
	ELECTRICITY	3,000	
	BUILDING INSURANCE	1,414	
	INTERNET CONNECTION	1,140	
	SHIRE RATES/RUBBISH REMOVAL CHARGES/ESL	2,286	
	WATER RATES & CONSUMPTION	2,500	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)
Operating Expenditure

E092341		**BUILDING MAINTENANCE COSTS**		
	Q34	**8 Harris Street**		**2,961**
		BUILDING MTCE OFFICER WAGES	144	
		BUILDING MTCE OFFICER OHEADS	256	
		BUILDING MTCE PLANT	11	
		PLANT DEPRECIATION	11	
		PEST CONTROL	1,390	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	500	
		MATERIALS & CONTRACTS	150	
	Q106	**Doctor's House - Lot 504 Salmon Gum Pl**		**8,613**
		BUILDING MTCE OFFICER WAGES	267	
		BUILDING MTCE OFFICER OHEADS	475	
		BUILDING MTCE PLANT	20	
		PLANT DEPRECIATION	21	
		OTHER MATERIALS & CONTRACTS	6,500	
		PEST CONTROL	280	
		PLUMBING MAINTENANCE	500	
		ELECTRICAL MAINTENANCE	550	
	Q36	**Caravan Park House - 10 Dowie St**		**19,982**
		BUILDING MTCE OFFICER WAGES	2,342	
		BUILDING MTCE OFFICER OHEADS	4,161	
		BUILDING MTCE PLANT	178	
		PLANT DEPRECIATION	181	
		PEST CONTROL	1,370	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	500	
		OTHER MATERIALS & CONTRACTS	10,750	
	Q103	**11A Anderson Way**		**2,733**
		BUILDING MTCE OFFICER WAGES	267	
		BUILDING MTCE OFFICER OHEADS	475	
		BUILDING MTCE PLANT	20	
		PLANT DEPRECIATION	21	
		OTHER MATERIALS & CONTRACTS	600	
		PEST CONTROL	250	
		ELECTRICAL MAINTENANCE	550	
		PLUMBING MAINTENANCE	550	
	Q132	**1 South Street**		**2,583**
		BUILDING MTCE OFFICER WAGES	267	
		BUILDING MTCE OFFICER OHEADS	475	
		BUILDING MTCE PLANT	20	
		PLANT DEPRECIATION	21	
		OTHER MATERIALS & CONTRACTS	500	
		PEST CONTROL	250	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	550	

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)

Operating Expenditure

Q131	**38 Leahy Street**		**5,083**
	BUILDING MTCE OFFICER WAGES	267	
	BUILDING MTCE OFFICER OHEADS	475	
	BUILDING MTCE PLANT	20	
	PLANT DEPRECIATION	21	
	PEST CONTROL	250	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	
	MATERIALS & CONTRACTS	3,000	
Q130	**7 South Street**		**5,133**
	BUILDING MTCE OFFICER WAGES	267	
	BUILDING MTCE OFFICER OHEADS	475	
	BUILDING MTCE PLANT	20	
	PLANT DEPRECIATION	21	
	PEST CONTROL	1,350	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	500	
	MATERIALS & CONTRACTS	2,000	

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)

Operating Expenditure

	Q152	**House - 68B Annetts Rd**		**2,473**
		BUILDING MTCE OFFICER WAGES	267	
		BUILDING MTCE OFFICER OHEADS	475	
		BUILDING MTCE PLANT	20	
		PLANT DEPRECIATION	21	
		OTHER MATERIALS & CONTRACTS	450	
		PEST CONTROL	240	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	500	
	Q150	**68C Annetts Road**		**2,343**
		BUILDING MTCE OFFICER WAGES	308	
		BUILDING MTCE OFFICER OHEADS	548	
		BUILDING MTCE PLANT	23	
		PLANT DEPRECIATION	24	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	500	
		PEST CONTROL	240	
		MATERIALS & CONTRACTS	200	
	Q14	**Pioneer House**		**15,722**
		BUILDING MTCE OFFICER WAGES	719	
		BUILDING MTCE OFFICER OHEADS	1,278	
		BUILDING MTCE PLANT	55	
		PLANT DEPRECIATION	56	
		PEST CONTROL	280	
		WORKS CREW WAGES	3,519	
		WORKS CREW OHEADS	6,252	
		WORKS CREW PLANT	696	
		WORKS CREW PLANT DEPRECIATION	368	
		MATERIALS & CONTRACTS	2,500	
E092999		**LESS ALLOCATED TO:**		**(39,229)**
		DR House - Salmon Gum Place	16,378	
		Cvan Pk Caretaker - 10 Dowie St	22,851	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)

AGED PERSONS HOUSING

E092540		**BUILDING OPERATING COSTS**		
	J113	**8 Pioneer Place**		**1,878**
		BUILDING INSURANCE	513	
		SHIRE RATES/RUBBISH REMOVAL CHARGES	941	
		ESL	112	
		WATER RATES	312	
	J12	**Wilfred Thomas Lodge**		**5,076**
		BUILDING INSURANCE	822	
		ELECTRICITY	2,703	
		ESL	80	
		RUBBISH REMOVAL CHARGES/ESL	1,020	
		WATER RATES & CONSUMPTION	452	
	J13	**Sullivan Lodge**		**2,531**
		BUILDING INSURANCE	654	
		SHIRE RATES/RUBBISH REMOVAL CHARGES	1,121	
		ESL	80	
		WATER RATES & CONSUMPTION	676	
	J154	**Myers Street Unit 4**		**1,778**
		BUILDING INSURANCE	500	
		SHIRE RATES/RUBBISH REMOVAL CHARGES	750	
		ESL	78	
		WATER RATES & CONSUMPTION	450	
	J153	**Myers Street Unit 5**		**1,778**
		BUILDING INSURANCE	500	
		SHIRE RATES/RUBBISH REMOVAL CHARGES	750	
		ESL	78	
		WATER RATES & CONSUMPTION	450	
E092541		**BUILDING MAINTENANCE COSTS**		
	Q113	**8 Pioneer Place**		**8,879**
		BUILDING MTCE OFFICER WAGES	945	
		BUILDING MTCE OFFICER OHEADS	1,679	
		BUILDING MTCE PLANT	72	
		PLANT DEPRECIATION	73	
		PEST CONTROL	210	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	550	
		MATERIALS & CONTRACTS	4,850	

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)

Operating Expenditure

Q12	**Wilfred Thomas Lodge**		**16,038**
	BUILDING MTCE OFFICER WAGES	3,985	
	BUILDING MTCE OFFICER OHEADS	7,082	
	BUILDING MTCE PLANT	303	
	PLANT DEPRECIATION	308	
	PEST CONTROL	360	
	ELECTRICAL MAINTENANCE	1,000	
	PLUMBING MAINTENANCE	1,000	
	MATERIALS & CONTRACTS	2,000	
Q13	**Sullivan Lodge**		**17,542**
	BUILDING MTCE OFFICER WAGES	740	
	BUILDING MTCE OFFICER OHEADS	1,314	
	BUILDING MTCE PLANT	56	
	PLANT DEPRECIATION	57	
	WORKS CREW WAGES	3,519	
	WORKS CREW OHEADS	6,252	
	WORKS CREW PLANT	696	
	WORKS CREW PLANT DEPRECIATION	368	
	PEST CONTROL	540	
	ELECTRICAL MAINTENANCE	1,500	
	PLUMBING MAINTENANCE	1,500	
	MATERIALS & CONTRACTS	1,000	
Q154	**Myers Street Unit 4**		**2,283**
	BUILDING MTCE OFFICER WAGES	267	
	BUILDING MTCE OFFICER OHEADS	475	
	BUILDING MTCE PLANT	20	
	PLANT DEPRECIATION	21	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	500	
	MATERIALS & CONTRACTS	500	
Q153	**Myers Street Unit 5**		**2,283**
	BUILDING MTCE OFFICER WAGES	267	
	BUILDING MTCE OFFICER OHEADS	475	
	BUILDING MTCE PLANT	20	
	PLANT DEPRECIATION	21	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	500	
	MATERIALS & CONTRACTS	500	

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)

Operating Expenditure

Operating Expenditure

JOINT VENTURE HOUSING			JV	total exp	**109,516**
E092641		**BUILDING OPERATING COSTS**			
	J114	**Unit 1 11 James Street**			**2,027**
		BUILDING INSURANCE		513	
		ELECTRICITY		150	
		SHIRE RATES/RUBBISH REMOVAL CHARGES		556	
		ESL		28	
		WATER RATES		780	
	J115	**Unit 2 11 James Street**			**2,154**
		CLEANING		183	
		CLEANING OVERHEADS		138	
		BUILDING INSURANCE		513	
		ELECTRICITY		158	
		SHIRE RATES/RUBBISH REMOVAL CHARGES		556	
		ESL		28	
		WATER RATES		578	
	J143	**Unit 3 11 James Street**			**1,404**
		BUILDING INSURANCE		389	
		SHIRE RATES/RUBBISH REMOVAL CHARGES		556	
		ELECTRICITY		163	
		ESL		28	
		WATER RATES & CONSUMPTION		268	
	J144	**Unit 4 11 James Street**			**1,391**
		BUILDING INSURANCE		389	
		ELECTRICITY		163	
		SHIRE RATES/RUBBISH REMOVAL CHARGES		556	
		ESL		28	
		WATER RATES & CONSUMPTION		255	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)
Operating Expenditure

	J96	**21 Rayner Street**		**2,006**
		BUILDING INSURANCE	548	
		SHIRE RATES/RUBBISH REMOVAL CHARGES	941	
		ESL	57	
		GAS	110	
		WATER RATES	350	
	J97	**23 Rayner Street**		**2,034**
		BUILDING & CONTENTS INSURANCE	583	
		SHIRE RATES/RUBBISH REMOVAL CHARGES/ESL	998	
		GAS	103	
		WATER RATES	350	
	J98	**6 McLevie Way**		**2,108**
		BUILDING INSURANCE	654	
		SHIRE RATES/RUBBISH REMOVAL CHARGES	941	
		ESL	112	
		WATER RATES	400	
	J99	**Lot 72 Prior Street Kalannie**		**1,637**
		BUILDING INSURANCE	636	
		RUBBISH REMOVAL CHARGES/ESL	541	
		GAS	110	
		WATER RATES	350	
E092641		**BUILDING MAINTENANCE COSTS**		
	Q114	**Unit 1 11 James Street**		**34,573**
		BUILDING MTCE OFFICER WAGES	247	
		BUILDING MTCE OFFICER OHEADS	438	
		BUILDING MTCE PLANT	19	
		PLANT DEPRECIATION	19	
		WORKS CREW WAGES	2,246	
		WORKS CREW OHEADS	3,992	
		WORKS CREW PLANT	266	
		WORKS CREW PLANT DEPRECIATION	109	
		PEST CONTROL	210	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	550	
		MATERIALS & CONTRACTS	25,978	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)

Operating Expenditure

Q115	**Unit 2 11 James Street**		**13,142**
	BUILDING MTCE OFFICER WAGES	945	
	BUILDING MTCE OFFICER OHEADS	1,679	
	BUILDING MTCE PLANT	72	
	PLANT DEPRECIATION	73	
	WORKS CREW WAGES	2,246	
	WORKS CREW OHEADS	3,992	
	WORKS CREW PLANT	266	
	WORKS CREW PLANT DEPRECIATION	109	
	PEST CONTROL	210	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	
	MATERIALS & CONTRACTS	2,500	
Q143	**Unit 3 11 James Street**		**5,482**
	BUILDING MTCE OFFICER WAGES	247	
	BUILDING MTCE OFFICER OHEADS	438	
	BUILDING MTCE PLANT	19	
	PLANT DEPRECIATION	19	
	PEST CONTROL	210	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	
	MATERIALS & CONTRACTS	3,500	
Q144	**Unit 4 11 James Street**		**2,522**
	BUILDING MTCE OFFICER WAGES	247	
	BUILDING MTCE OFFICER OHEADS	438	
	BUILDING MTCE PLANT	19	
	PLANT DEPRECIATION	19	
	PEST CONTROL	250	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	
	MATERIALS & CONTRACTS	500	
Q96	**21 Rayner Street**		**2,332**
	BUILDING MTCE OFFICER WAGES	247	
	BUILDING MTCE OFFICER OHEADS	438	
	BUILDING MTCE PLANT	19	
	PLANT DEPRECIATION	19	
	PEST CONTROL	210	
	ELECTRICAL MAINTENANCE	500	
	PLUMBING MAINTENANCE	550	
	MATERIALS & CONTRACTS	350	

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)

Operating Expenditure

	Q97	**23 Rayner Street**		**2,482**
		BUILDING MTCE OFFICER WAGES	247	
		BUILDING MTCE OFFICER OHEADS	438	
		BUILDING MTCE PLANT	19	
		PLANT DEPRECIATION	19	
		PEST CONTROL	210	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	550	
		MATERIALS & CONTRACTS	500	
	Q98	**6 McLevie Way**		**7,427**
		BUILDING MTCE OFFICER WAGES	1,726	
		BUILDING MTCE OFFICER OHEADS	3,066	
		BUILDING MTCE PLANT	131	
		PLANT DEPRECIATION	133	
		PEST CONTROL	270	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	500	
		MATERIALS & CONTRACTS	1,100	
	Q99	**Lot 72 Prior Street Kalannie**		**26,793**
		BUILDING MTCE OFFICER WAGES	288	
		BUILDING MTCE OFFICER OHEADS	511	
		BUILDING MTCE PLANT	22	
		PLANT DEPRECIATION	22	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	550	
		PEST CONTROL	240	
		MATERIALS & CONTRACTS	24,660	
E092760		**VACANT LAND COSTS**		
		SEWERAGE RATES FOR VACANT LAND SET		**1,500**
		ASIDE FOR DEVELOPMENT PURPOSES	1,500	

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)

Operating Expenditure

E092900	**ADMINISTRATION ALLOCATED**			
	ADMINISTRATION RELATED TO OTHER			**74,618**
	HOUSING FOR 2026/2027		74,618	
E092990	**DEPRECIATION**			
	DEPRECIATION RELATED TO OTHER			**85,287**
	HOUSING FOR 2026/2027		85,287	
TOTAL OPERATING EXPENDITURE				**403,959**

Operating Income

		Joint V income		
I092031	**REIMBURSEMENTS - HOUSING**	823		**14,048**
	Dowie Street 4		2,000	
	Harris Street 8		2,127	
	James Street 1/11	Joint V	300	
	James Street 3/11	Joint V	268	
	James Street 4/11	Joint V	255	
	Salmon Gum Place Lot 504 (Doctor) Reimb		6,396	
	Wilfred Thomas Lodge		2,703	
I092411	**RENTAL - NON EMPLOYEE HOUSING**			**95,341**
	RENTS RECEIVED FROM THE FOLLOWING:			
	new rent on expiry of tenancy agreement			
	8 Harris Street $30 per week	30	1,560	
	38 Leahy Street $366 per week	366	18,936	
	11A Anderson Way $300 per week	300	15,470	
	1 South Street $367 per week	367	18,993	
	7 South Street $367 per week	367	18,876	
	68B Annetts Road $303 per week	303	15,756	
	68C Annetts Road - Short Term $115 per night	115	5,750	
I092412	**RENTAL - AGED PERSONS RESIDENCES**			**42,912**
	RENTS RECEIVED FROM THE FOLLOWING:			
	8 Pioneer Place max $192per week		8,582	
	Wilfred Thomas Lodge max $172 per week x 2		17,165	
	Sullivan Lodge max $166 per week x 2 (3 months)		5,281	
	Unit 4, Myers St max $237 per week (9 months)		5,942	
	Unit 5, Myers St max $237 per week (9months)		5,942	
I092414	**RENTAL - JOINT VENTURE HOUSING**			**95,267**
	Unit 1 11 James Street max $262 per week		8,582	
	Unit 2 11 James Street max $262 per week		8,582	
	Unit 3 11 James Street max $226 per week		11,697	
	Unit 4 11 James Street max $226 per week		11,602	
	21 Rayner Street max $237 per week		12,159	
	23 Rayner Street max $237 per week		12,274	
	6 McLevie Way max $300 per week		15,516	
	Lot 72 Prior Street Kalannie max $287 per week		14,854	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 9 HOUSING

OTHER HOUSING (CONT)

I092434		**GRANTS - OTHER HOUSING**		**833,080**
		REGIONAL HOUSING SUPPORT FUND (SUBJECT FOR APPROVAL	833,080	
TOTAL OPERATING INCOME				**1,080,647**

Capital Expenditure

E092850		**TRANSFER TO JOINT VENTURE HOUSING RESERVE**		**21,320**
		AS PER JOINT VENTURE AGREEMENT	21,320	
E092851		**TRANSFER TO LAND & BUILDINGS RESERVE**		**782,028**
		TRANSFER TO LAND & BUILDINGS RESERVE	782,028	
E093853		**CAPITAL EXPENDITURE - BUILDINGS OTHER HOUSING**		**1,198,260**
	K99	LOT 72 PRIOR ST BATHROOM UPGRADE (35.40%)	13,240	
	K114	UNIT 1, 11 JAMES ST BATHROOM UPGRADE (26%)	7,722	
	K153	UNIT 4 & 5 MYERS ST AGED HOUSING STAGE 1 C/FWD	48,000	
	K155	UNITS 1, 2 & 3 MYERS ST AGED HOUSING STAGE 2	1,129,298	
TOTAL CAPITAL EXPENDITURE				**2,001,608**

Capital Income

I092851		**TRANSFER FROM LAND & BUILDING RESERVE**		**296,218**
		AGED HOUSING STAGE 2	296,218	
TOTAL CAPITAL INCOME				**296,218**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 10 COMMUNITY AMENITIES

SANITATION HOUSEHOLD REFUSE
Operating Expenditure

E101341		**REFUSE SITE MANAGEMENT - DALWALLINU**			**148,336**
	Z8	COSTS TO MAINTAIN THE DALWALLINU WASTE DISPOSAL SITE			
		WORKS STAFF WAGES		18,521	
		WORKS STAFF PUBLIC WORKS OVERHEADS		32,912	
		PLANT OPERATION COSTS		24,896	
		PLANT DEPRECIATION		15,094	
				91,423	
		REFUSE SITE MANAGEMENT - KALANNIE			
	Z26	COSTS TO MAINTAIN THE KALANNIE WASTE DISPOSAL SITE			
		WORKS STAFF WAGES		9,036	
		WORKS STAFF PUBLIC WORKS OVERHEADS		16,056	
		PLANT OPERATION COSTS		18,057	
		PLANT DEPRECIATION		10,664	
		MATERIALS & CONTRACTS		3,100	
				56,913	
E101356		**WASTE BINS PURCHASE**			**1,500**
		RUBBISH BINS PARTS & REPLACEMENTS		1,500	
E101750		**REFUSE COLLECTION - CONTRACTOR**			**87,383**
		CONTRACTOR COSTS TO UNDERTAKE WEEKLY RUBBISH			
		COLLECTION AND DISPOSAL 580 BINS @ $150.66 PA			
		DALWALLINU	433	65,236	
		BUNTINE	10	1,507	
		KALANNIE	71	10,697	
		PITHARA	30	4,520	
		WUBIN	36	5,424	
E101900		**ADMINISTRATION ALLOCATED**			**14,793**
		ADMINISTRATION APPLICABLE TO THE			
		SANITATION HOUSEHOLD REFUSE		14,793	
E101990		**DEPRECIATION WASTE MANAGEMENT FACILITIES**			**17,354**
		DEPRECIATION ON WASTE DISPOSAL SITE FENCING		17,354	
TOTAL OPERATING EXPENDITURE					**269,366**

Operating Income

I101047		**REFUSE COLLECTION CHARGES**			**188,945**
		DALWALLINU 563 BINS @ $265		149,195	
		KAL(72) WUB(37) BUN(10) PITH(31) = 150 @ $265		39,750	
TOTAL OPERATING INCOME					**188,945**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 10 COMMUNITY AMENITIES
SANITATION - OTHER
Operating Expenditure

E102750	**REFUSE COLLECTION - COMMERCIAL**			**71,646**
	COMMERCIAL PICK UP IN DALLWALLINU			
	COLLECTION AND DISPOSAL 276 BINS @ $150.66			
	DALWALLINU	203	30,584	
	BUNTINE	2	301	
	KALANNIE	29	4,369	
	PITHARA	2	301	
	WUBIN	40	6,026	
			41,582	
	ADDT'L SERVICE MONDAYS set fee	$578.15/wk	30,064	
E102751	**REFUSE COLLECTION - STREET BINS**			**8,070**
	32 RUBBISH BINS @ $252.18 x 52wks		8,070	
E102753	**RECYCLING BIN COLLECTIONS**			**80,868**
	565 BINS COLLECTED WEEKLY IN TWO SEPARATE			
	RUNS @ $4.77 PER BIN X 26		70,071	
	KERB PROCESSING RECYCLING PER TONNE $143.96		10,797	
E102754	**BULK RECYCLING COLLECTION**			**31,778**
	14 BINS @ $77.02 EACH X 26 WEEKS		28,035	
	PROCESSING RECYCLING PER TONNE $143.96		3,743	
TOTAL OPERATING EXPENDITURE				**192,362**

Operating Income

I102046	**CONTAINERS DEPOSIT SCHEME INCOME**		**1,500**
	AVON WASTE CONTRIBUTION	1,500	
I102047	**REFUSE COLLECTION CHARGES**		**37,439**
	OTHER COMMERCIAL 67BINS x $265	17,755	
	COMMERCIAL PICK UP DALWALLINU $518 X 38BINS	19,684	
I102048	**RECYCLING CHARGES**		**93,390**
	566 BINS @ $165.00 FOR 2026/2027	93,390	
I102050	**BULK RECYCLING CHARGES**		**41,090**
	14 BINS @ $2935 PA FOR 2026/2027	41,090	

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 10 COMMUNITY AMENITIES
SANITATION - OTHER (CONT)
Operating Income (cont)

I102051		**COLLECTION OF METAL**		**250**
		METAL DISPOSAL FROM TIME TO TIME	250	
I102055		**BULK AND CONTROLLED WASTE**		**11,000**
		INCOME RELATED TO WASTE BROUGHT IN		
		TO THE REFUSE SITE FOR 2026/2027	11,000	
TOTAL OPERATING INCOME				**184,669**

Capital Expenditure

E102800		**WASTE MANAGEMENT RESERVE**		**50,000**
		TRANSFER TO RESERVE FOR FUTURE	50,000	
TOTAL CAPITAL EXPENDITURE				**50,000**

SEWERAGE
Operating Expenditure

E103185		**SEWERAGE WORKS**		**126,078**
	B55	**Dalwallinu Sewerage Scheme**		
		INSURANCE	570	
		ELECTRICITY	6,800	
		WATER	2,000	
		GAS	2,700	
			12,070	
	Z3	**Sewerage Scheme Maintenance**		
		WORKS STAFF WAGES	18,575	
		WORKS STAFF OVERHEADS	33,008	
		PLANT OPERATION COSTS	1,619	
		PLANT DEPRECIATION	791	
		MATERIALS & CONTRACTS	11,200	
			65,194	
	Z27	**Primary Sewerage Lagoon Scheme**		
		WORKS STAFF WAGES	12,502	
		WORKS STAFF OVERHEADS	22,217	
		PLANT OPERATION COSTS	1,403	
		PLANT DEPRECIATION	692	
		MATERIALS & CONTRACTS	12,000	
			48,814	
E103342		**CONSULTANTS**		**56,591**
		SEWERAGE CONSULTANTS - WUBIN PIT	50,000	
		SEWER NETWORK & STORMWATER MAPPING	6,591	
E103378	Z9	**SEPTIC TANK CLEANING**		**43,355**
		WORKS STAFF WAGES	13,967	
		WORKS STAFF OVERHEADS	24,819	
		PLANT OPERATION COSTS	3,014	
		PLANT DEPRECIATION	1,556	
			43,355	

SCHEDULE 10 COMMUNITY AMENITIES

SEWERAGE (CONT)

Operating Expenditure

E103900		**ADMINISTRATION ALLOCATIONS**		**13,489**
		ADMINISTRATION APPLICABLE TO SEWERAGE	13,489	
E103990		**DEPRECIATION**		**104,123**
		DEPRECIATION RELATED TO SEWERAGE		
		ASSETS FOR 2026/2027	104,123	
TOTAL OPERATING EXPENDITURE				**343,636**

Operating Income

I103047		**REIMBURSEMENTS**		**1,000**
		DDHS DAM LEASE FEE	1,000	
I103045		**SEWERAGE MAINTENANCE CHARGE**		**371,493**
		BASED ON RATES MODELLING	371,493	
I103046		**SEPTIC TANK CLEANING COSTS**		**54,194**
		FEES CHARGED FOR 2026/2027	54,194	
TOTAL OPERATING INCOME				**426,687**

Capital Expenditure

E103844		**SEWERAGE SYSTEM UPGRADE**		**46,383**
	O36	MAIN SEWER LINE - RETENTION FROM 25/26	46,383	
E103850		**TRANSFER TO SEWERAGE RESERVE**		**283,051**
		DIFFERENCE BETWEEN INCOME & EXPENSES	83,051	
		ADDITIONAL TRANSFER TO FUND FUTURE UPGRADES	200,000	
TOTAL CAPITAL EXPENDITURE				**329,434**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 10 COMMUNITY AMENITIES
TOWN PLANNING & REGIONAL DEVELOPMENT
Operating Expenditure

E106185		**TOWN PLANNING CONTROL EXPENSES**		
		CONSULTANTS FEES TO ASSIST WITH THE		**3,000**
		ADMINISTRATION & CONTROL OF PLANNING		
		OTHER COSTS	3,000	
E106188		**TOWN PLANNING ADVERTISING**		**1,500**
		ADVERTISING	1,000	
		OTHER COSTS	500	
E106900		**ADMINISTRATION ALLOCATED**		**151,077**
		ADMINISTRATION APPLICABLE TO THE		
		THE CONTROL & PROCESSING OF		
		DEVELOPMENT APPLICATIONS PLANNING		
		STRATEGIES SUBDIVISION & AMENDMENTS		
			151,077	
TOTAL OPERATING EXPENDITURE				**155,577**

Operating Income

I106046		**TOWN PLANNING SCHEME FEES**		**10,000**
		FEES AS PER BUDGET SCHEDULE	10,000	
TOTAL OPERATING INCOME				**10,000**

OTHER COMMUNITY AMENITIES
Operating Expenditure

E107341		**CEMETERIES MAINTENANCE**		**58,953**
	Z7	**Cemetery Maintenance & Grave Digging**		
		WORKS STAFF WAGES	16,270	
		WORKS STAFF OVERHEADS	28,912	
		PLANT OPERATION COSTS	1,996	
		PLANT DEPRECIATION	1,825	
		MATERIALS & CONTRACTS	5,250	
			54,253	
	B65	**Dalwallinu Cemetery**		
		WATER	700	
		MATERIALS & CONTRACTS	4,000	
			4,700	

SCHEDULE 10 COMMUNITY AMENITIES

OTHER COMMUNITY AMENITIES (CONT)

Operating Expenditure

E107379		**TOWNSCAPE PROJECTS**		**31,309**
	Z68	**Street Banners**		
		WORKS STAFF WAGES	4,537	
		WORKS STAFF OVERHEADS	8,062	
		PLANT OPERATION COSTS	317	
		PLANT DEPRECIATION	286	
		MATERIALS & CONTRACTS	1,500	
			14,702	
	Z69	**Christmas Lights**		
		WORKS STAFF WAGES	1,667	
		WORKS STAFF OVERHEADS	2,962	
		PLANT OPERATION COSTS	100	
		PLANT DEPRECIATION	85	
		BUILDING MTCE WAGES	1,048	
		BUILDING MTCE OVERHEADS	1,862	
		BUILDING MTCE PLANT COSTS	100	
		BUILDING MAINT PLANT DEPREC	85	
		MATERIALS & CONTRACTS	7,000	
			14,907	
	Z66	**Townscape Projects - Signage**		
		MATERIALS & CONTRACTS	1,700	
			1,700	
E107441		**PUBLIC AMENITY BUILDING MAINTENANCE**		**21,871**
	Q101	**Wubin Ablution Block**		
		BUILDING MTCE OFFICER WAGES	472	
		BUILDING MTCE OFFICER OHEADS	840	
		BUILDING MTCE PLANT	36	
		PLANT DEPRECIATION	37	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	500	
		MATERIALS & CONTRACTS	520	
			2,905	
	Q10	**Dalwallinu Ablution Block**		
		BUILDING MTCE OFFICER WAGES	924	
		BUILDING MTCE OFFICER OHEADS	1,643	
		BUILDING MTCE PLANT	70	
		PLANT DEPRECIATION	71	
		PEST CONTROL	50	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	500	
		MATERIALS & CONTRACTS	500	
			4,259	

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 10 COMMUNITY AMENITIES
OTHER COMMUNITY AMENITIES (CONT)
Operating Expenditure

Q145	**Kalannie Ablution Block**	
	BUILDING MTCE OFFICER WAGES	349
	BUILDING MTCE OFFICER OHEADS	621
	BUILDING MTCE PLANT	27
	PLANT DEPRECIATION	27
	ELECTRICAL MAINTENANCE	500
	PLUMBING MAINTENANCE	550
	MATERIALS & CONTRACTS	470
		2,543
Q141	**Richardson Park Ablution**	
	BUILDING MTCE OFFICER WAGES	226
	BUILDING MTCE OFFICER OHEADS	402
	BUILDING MTCE PLANT	17
	PLANT DEPRECIATION	17
	ELECTRICAL MAINTENANCE	500
	PLUMBING MAINTENANCE	550
	MATERIALS & CONTRACTS	320
		2,032
Q147	**Dalwallinu Cemetery Toilet**	
	BUILDING MTCE OFFICER WAGES	247
	BUILDING MTCE OFFICER OHEADS	438
	BUILDING MTCE PLANT	19
	PLANT DEPRECIATION	19
	GENERAL MAINTENANCE	225
		947
Q94	**Community Arts Building (Creative Arts)**	
	BUILDING MTCE OFFICER WAGES	740
	BUILDING MTCE OFFICER OHEADS	1,314
	BUILDING MTCE PLANT	56
	PLANT DEPRECIATION	57
	ELECTRICAL MAINTENANCE	500
	PLUMBING MAINTENANCE	500
	PEST CONTROL	50
	MATERIALS & CONTRACTS	3,765
		6,982
Q38	**Old Police Courthouse**	
	BUILDING MTCE OFFICER WAGES	267
	BUILDING MTCE OFFICER OHEADS	475
	BUILDING MTCE PLANT	20
	PLANT DEPRECIATION	21
	ELECTRICAL MAINTENANCE	350
	MATERIALS & CONTRACTS	170
		1,303

SCHEDULE 10 COMMUNITY AMENITIES

OTHER COMMUNITY AMENITIES (CONT)

	Q70	**Kalannie Community Building**		
		ELECTRICAL MAINTENANCE	250	
		PLUMBING MAINTENANCE	500	
		MATERIALS & CONTRACTS	150	
			900	
Operating Expenditure				
E107440		**PUBLIC AMENITY BUILDING OPERATION COSTS**		**62,080**
	J101	**Wubin Ablution Block**		
		CLEANERS WAGES	5,241	
		CLEANERS OVERHEADS	4,352	
		ESL	112	
			9,705	
	J10	**Dalwallinu Ablution Block**		
		INSURANCE	482	
		ELECTRICITY	2,398	
		SHIRE RATES	300	
		ESL	113	
		CLEANERS WAGES	17,015	
		CLEANERS OVERHEADS	14,129	
		MATERIALS & CONTRACTS	300	
			34,738	
	J145	**Kalannie Ablution Block**		
		INSURANCE	96	
		ESL	112	
		CONTRACT CLEANER	4,472	
		MATERIALS & CONTRACTS	25	
			4,706	
	J141	**Richardson Park Ablution**		
		INSURANCE	96	
		ESL	112	
		CLEANERS WAGES	2,620	
		CLEANERS OVERHEADS	2,176	
			5,005	
	J147	**Dalwallinu Cemetery Toilet**		
		INSURANCE	121	
		ESL	77	
		CLEANERS WAGES	2,738	
		CLEANERS OVERHEADS	2,273	
			5,208	

SCHEDULE 10 COMMUNITY AMENITIES

OTHER COMMUNITY AMENITIES (CONT)

	J94	**Community Arts Building (Creative Arts)**		
		INSURANCE	530	
		ELECTRICITY	420	
		ESL & WASTE COLLECTION	113	
			1,064	
	J38	**Old Police Courthouse**		
		ELECTRICITY	541	
		RATES & TAXES	541	
			1,082	
	J70	**Kalannie Community Building**		
		WATER	300	
		ESL	112	
		INSURANCE	161	
			573	
E107900		**ADMINISTRATION ALLOCATED**		**15,012**
		ADMINISTRATION APPLICABLE TO OTHER COMMUNITY AMENITIES	15,012	
E107990		**DEPRECIATION - PUBLIC CONVENIENCES**		**37,260**
		DEPRECIATION - PUBLIC CONVENIENCES	37,260	
TOTAL OPERATING EXPENDITURE				**226,484**

Operating Income

I107031		**REIMBURSEMENTS**		**1,976**
		DALWALLINU CREATIVE ARTS	993	
		DALWALLINU CRAFT SHOP	483	
		ESTIMATE FOR OTHERS 2026/2027	500	
I107046		**CEMETERY FEES (INCLUDING GST)**		**5,500**
		FEES & CHARGES AS PER BUDGET SCHEDULE	5,500	
I107047		**CEMETERY FEES (EXCLUDING GST)**		**700**
		FEES & CHARGES AS PER BUDGET SCHEDULE	700	
I107048		**DALWALLINU ABLUTION BLOCK SHOWER USAGE**		**700**
		FEES & CHARGES AS PER BUDGET SCHEDULE	700	
TOTAL OPERATING INCOME				**8,876**
E107805		**CAPITAL EXPENDITURE - BUILDINGS**		**100,000**
	K38	**DALWALLINU CRAFT SHOP UPGRADE**		
		MATERIALS & CONTRACTS	100,000	
E107806		**CAPITAL EXPENDITURE - OTHER INFRASTRUCTURE**		**33,650**
	O19	DALWALLINU CEMETERY FENCE	20,790	
	O19	DALWALLINU CEMETERY NICHE WALL EXTENSION	12,860	
TOTAL CAPITAL EXPENDITURE				**133,650**

SCHEDULE 11 RECREATION & CULTURE

PUBLIC HALLS & CIVIC CENTRES

Operating Expenditure

E111340		**PUBLIC HALLS BUILDINGS OPERATIONAL COSTS**		**89,113**
	J41	**Kalannie Town Hall**		
		BUILDING & CONTENTS INSURANCE	3,904	
		ELECTRICITY	5,109	
		GAS	250	
		RUBBISH REMOVAL CHARGES/ESL	541	
		CLEANING CONTRACT	4,816	
		MATERIALS	50	
		WATER RATES & CONSUMPTION	473	
			15,144	
	J8	**Dalwallinu Town Hall**		
		BUILDING & CONTENTS INSURANCE	1,607	
		RUBBISH REMOVAL CHARGES/ESL	417	
		MATERIALS	250	
			2,274	
	J118	**Dalwallinu Discovery Centre**		
		BUILDING & CONTENTS INSURANCE	6,588	
		ELECTRICITY	10,751	
		RUBBISH REMOVAL CHARGES/ESL	2,249	
		CLEANING WAGES	11,421	
		CLEANING OVERHEADS	9,484	
		MATERIALS	1,636	
		SHIRE RATES	1,932	
		WATER RATES & CONSUMPTION	4,130	
			48,191	
	J44	**Buntine Town Hall**		
		ELECTRICITY	300	
		ESL	113	
		SETTLEMENT FEES TOWN HALL & CWA	10,000	
			10,413	
	J43	**Pithara Town Hall Supper Room**		
		ELECTRICITY	958	
		ESL	112	
		WATER RATES & CONSUMPTION	1,009	
			2,079	
	J42	**Wubin Town Hall**		
		RUBBISH REMOVAL CHARGES/ESL	5,112	
		ELECTRICITY	900	
		SETTLEMENT FEES TOWN HALL	5,000	
			11,012	

SCHEDULE 11 RECREATION & CULTURE
PUBLIC HALLS & CIVIC CENTRES (CONT)
Operating Expenditure

E111341		**PUBLIC HALLS BUILDINGS**		
		MAINTENANCE COSTS		**71,375**
	Q41	**Kalannie Town Hall**		
		BUILDING MTCE OFFICER WAGES	986	
		BUILDING MTCE OFFICER OHEADS	1,752	
		BUILDING MTCE PLANT	75	
		PLANT DEPRECIATION	76	
		ELECTRICAL MAINTENANCE	1,000	
		PLUMBING MAINTENANCE	550	
		PEST CONTROL	50	
		FIRE EXTINGUISHER MAINTENANCE	1,050	
		MATERIALS & CONTRACTS	5,250	
			10,789	
	Q8	**Dalwallinu Town Hall**		
		BUILDING MTCE OFFICER WAGES	924	
		BUILDING MTCE OFFICER OHEADS	1,643	
		BUILDING MTCE PLANT	70	
		PLANT DEPRECIATION	71	
		PEST CONTROL	430	
		FIRE EXTINGUISHER MAINTENANCE	500	
		ELECTRICAL MAINTENANCE	1,000	
		MATERIALS & CONTRACTS	6,020	
			10,659	
	Q118	**Dalwallinu Discovery Centre**		
		BUILDING MTCE OFFICER WAGES	8,165	
		BUILDING MTCE OFFICER OHEADS	14,510	
		BUILDING MTCE PLANT	622	
		PLANT DEPRECIATION	631	
		PEST CONTROL	640	
		ELECTRICAL MAINTENANCE	1,000	
		PLUMBING MAINTENANCE	600	
		FIRE EXTINGUISHER MAINTENANCE	800	
		MATERIALS & CONTRACTS	22,207	
			49,175	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 11 RECREATION & CULTURE
PUBLIC HALLS & CIVIC CENTRES (CONT)
Operating Expenditure

Q43	**Pithara Town Hall/Supper Room**		
	BUILDING MTCE OFFICER WAGES	205	
	BUILDING MTCE OFFICER OHEADS	365	
	BUILDING MTCE PLANT	16	
	PLANT DEPRECIATION	16	
	MATERIALS & CONTRACTS	150	
		752	
E111600	**INTEREST ON LOAN 157/2 - DDC**		**6,339**
	INTEREST COSTS ON LOAN OF $635,796.58 TAKEN		
	OUT IN 2019 FOR 10 YEARS ENDING APR 2029	6,339	
E111370	**LOSS ON SALE OF ASSETS**		**257,541**
	SALE OF BUNTINE AND WUBIN HALLS	257,541	
E111900	**ADMINISTRATION ALLOCATED PUBLIC HALLS**		**42,337**
	ADMINISTRATION APPLICABLE TO		
	OPERATION OF PUBLIC HALLS	42,337	
E111990	**DEPRECIATION PUBLIC HALLS**		**147,823**
	ALLOWANCE FOR DEPRECIATION		
	BUILDINGS, FURNISHINGS & EQUIPMENT	147,823	
TOTAL OPERATING EXPENDITURE			**614,528**

Operating Income

I111002	**DALWALLINU HALL HIRE FEES**		**9,600**
	LEASE FEE - BBBAC & CWP	9,600	
I111003	**KALANNIE HALL HIRE FEES**		**250**
	HIRE CHARGES	250	
I111008	**DALWALLINU DISCOVERY CENTRE HIRE**		**16,687**
	LEASE FROM DDC OFFICE SPACES	13,287	
	HIRE CHARGES	3,400	
I111009	**PROFIT ON SALE OF ASSETS**		**10,426**
	SALE OF BUNTINE CWA BUILDING	10,426	
I111031	**REIMBURSEMENTS**		**8,000**
	REIMBURSEMENTS OF COSTS INCURRED E.G.		
	INSURANCE, ELECTRICITY, ETC.	8,000	
I111042	**PROCEEDS OF SALE BUILDING**		**138,259**
	BUNTINE TOWN HALL	31,811	
	WUBIN TOWN HALL	106,448	
I111044	**REALISATION OF SALE BUILDING**		**(138,259)**
	BUNTINE TOWN HALL	(31,811)	
	WUBIN TOWN HALL	(106,448)	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 11 RECREATION & CULTURE
PUBLIC HALLS & CIVIC CENTRES (CONT)

Operating Income

I111043	**PROCEEDS OF SALE LAND**		**69,922**
	BUNTINE TOWN HALL	21,825	
	BUNTINE CWA	24,545	
	WUBIN TOWN HALL	23,552	
I111045	**REALISATION OF SALE LAND**		**(69,922)**
	BUNTINE TOWN HALL	(21,825)	
	BUNTINE CWA	(24,545)	
	WUBIN TOWN HALL	(23,552)	
TOTAL OPERATING INCOME			**44,963**

Capital Expenditure

E111840	**LOAN 157/2 - DDC**		**67,160**
	PRINCIPAL PAYMENT AMOUNTS	67,160	
E111850	**TRANSFER TO LAND & BUILDINGS RESERVE**		**193,181**
	TRANSFER TO LAND & BUILDINGS RESERVE	193,181	
TOTAL CAPITAL EXPENDITURE			**260,341**

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 11 RECREATION & CULTURE
SWIMMING AREAS & BEACHES

Operating Expenditure

E112200		**DALWALLINU AQUATIC CENTRE SALARIES**		**124,339**
		SALARIES & ALLOWANCES	106,624	
		SUPERANNUATION	12,531	
		WORKERS COMPENSATION	3,917	
		EMPLOYEE ASSISTANCE PROGRAM (3%)	268	
		STAFF EXPENSES	1,000	
E112341		**DALWALLINU AQUATIC CENTRE BUILDING MAINTENANCE**		**34,719**
	Q95	BUILDING MTCE OFFICER WAGES	2,455	
		BUILDING MTCE OFFICER OHEADS	4,362	
		BUILDING MTCE PLANT	187	
		BUILDING MTCE DEPREC	190	
		WORKS STAFF WAGES	4,516	
		WORKS STAFF OVERHEADS	8,025	
		WORKS STAFF PLANT	468	
		PLANT DEPRECIATION	176	
		PEST CONTROL	640	
		ELECTRICAL MAINTENANCE	2,000	
		FIRE EXTINGUISHER MAINTENANCE	160	
		OTHER MATERIALS & CONTRACTORS	11,540	
E112340		**DALWALLINU AQUATIC CENTRE BUILDING OPERATION**		**68,097**
	J95	INSURANCE	3,533	
		ELECTRICITY	20,747	
		TELEPHONE	480	
		RATES	629	
		CLEANING WAGES	2,025	
		CLEANING OVERHEADS	1,682	
		EVENTS	500	
		MATERIALS & CONTRACTS	13,300	
		WATER RATES & CONSUMPTION	25,200	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 11 RECREATION & CULTURE
SWIMMING AREAS & BEACHES (CONT)

Operating Expenditure

E112400		**TRAINING & CONFERENCE COSTS**		**2,350**
		(INCLUDES ACCOMMODATION, MEALS,		
		REGISTRATION FEES & OTHER EXPENSES) ANNUAL		
		CONFERENCE ATTENDANCE COSTS OF S/POOL MGR		
		MEETINGS AND OTHER MEETINGS/CONFERENCES		
		& TRAINING COSTS	2,350	
E112450		**SWIMMING POOL MANAGERS HOUSING ALLOCATED**		**(2,117)**
		COSTS FOR SWIMMING POOL MANAGERS HOUSING OPERATION,		
		MAINTENANCE AND DEPRECIATION ALLOCATED FROM		
		SCHEDULE 9 NETTED AGAINST RENTS FOR THE FOLLOWING :-		
		Aquatic Centre Mgr House - 15 Rayner St	(2,117)	
E112900		**ADMINISTRATION ALLOCATED**		**28,462**
		DALWALLINU SWIMMING POOL		
		ADMINISTRATION APPLICABLE TO MANAGEMENT		
		& OPERATION OF THE SWIMMING POOL	28,462	
E112990		**DEPRECIATION SWIMMING POOL**		**54,146**
		BUILDINGS, BOWL & IMPROVEMENTS		
		ALLOWANCE FOR DEPRECIATION	54,146	
TOTAL OPERATING EXPENDITURE				**309,996**

Operating Income

I112046		**SWIMMING POOL ENTRANCE FEES**		**25,000**
		FEES AS PER BUDGET SCHEDULE	25,000	
I112050		**DALWALLINU SWIMMING POOL CLASSES FEES**		**9,500**
		SHIRE RUN SWIMMING CLASSES	9,500	
I112051		**GRANTS - SWIMMING AREAS & BEACHES**		**98,300**
			98,300	
TOTAL OPERATING INCOME				**132,800**

Capital Expenditure

E111852		**TRANSFER TO SWIMMING POOL RESERVE**		**50,000**
		TO FUND FUTURE UPGRADES	50,000	
E112849		**CAPITAL EXPENDITURE - OTHER INFRASTRUCTURE**		**265,850**
	O95	AQUATIC CENTRE POOL LINING REPLACEMENT C/FWD	247,500	
	O95	AQUATIC CENTRE - MAIN POOL PUMP	8,750	
	O95	AQUATIC CENTRE - PRE PUMP STRAINER	9,600	
TOTAL CAPITAL EXPENDITURE				**315,850**

SCHEDULE 11 RECREATION & CULTURE

SWIMMING AREAS & BEACHES (CONT)

Capital Income

I112926	**TRANSFER FROM SWIMMING POOL RESERVE**		**147,433**
	POOL LINING REPLACEMENT C/FWD	147,433	
TOTAL CAPITAL INCOME			**147,433**

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 11 RECREATION & CULTURE
OTHER RECREATION & SPORT - GROUNDS & RESERVES

Operating Expenditure

E113195		**COMMUNITY GRANT SCHEME**		**32,131**
		ANNUAL ALLOWANCE AS PER POLICY	32,131	
E113341		**PARKS & GARDENS**		**504,038**
	Z34	**Memorial Park Dalwallinu**		
		WORKS STAFF WAGES	23,003	
		WORKS STAFF OVERHEADS	36,060	
		PLANT OPERATION COSTS	3,903	
		PLANT DEPRECIATION	3,697	
		INSURANCE	217	
		ELECTRICITY	3,000	
		WATER	8,000	
		MATERIALS & CONTRACTS	17,868	
			95,748	
	Z35	**Richardson Park**		
		WORKS STAFF WAGES	15,457	
		WORKS STAFF OVERHEADS	27,468	
		PLANT OPERATION COSTS	3,853	
		PLANT DEPRECIATION	3,296	
		INSURANCE	257	
		ELECTRICITY	2,400	
		WATER	3,500	
		MATERIALS & CONTRACTS	26,500	
			82,732	
	Z36	**Shire Admin Gardens**		
		WORKS STAFF WAGES	11,052	
		WORKS STAFF OVERHEADS	19,639	
		PLANT OPERATION COSTS	1,786	
		PLANT DEPRECIATION	858	
		MATERIALS & CONTRACTS	400	
			33,734	
	Z37	**DDC Gardens**		
		WORKS STAFF WAGES	6,119	
		WORKS STAFF OVERHEADS	10,873	
		PLANT OPERATION COSTS	1,348	
		PLANT DEPRECIATION	825	
		MATERIALS & CONTRACTS	2,455	
			21,621	

SCHEDULE 11 RECREATION & CULTURE
OTHER RECREATION & SPORT - GROUNDS & RESERVES (CONT)
Operating Expenditure

	Z38	**CBD Garden Maintenance**		
		WORKS STAFF WAGES	23,071	
		WORKS STAFF OVERHEADS	40,998	
		PLANT OPERATION COSTS	3,027	
		PLANT DEPRECIATION	1,974	
		WATER	7,000	
		MATERIALS & CONTRACTS	20,224	
			96,294	
	Z40	**Town Barbecues**		
		CLEANING STAFF WAGES	3,057	
		CLEANING OVERHEADS	2,539	
			5,596	
	Z16	**Kalannie Parks and Gardens Maintenance**		
		WORKS STAFF WAGES	10,496	
		WORKS STAFF OVERHEADS	18,651	
		PLANT OPERATION COSTS	5,024	
		PLANT DEPRECIATION	4,388	
		ELECTRICITY	1,100	
		WATER	1,400	
		OTHER MATERIALS & CONTRACTORS	45,050	
			86,109	
	Z17	**Wubin, Pithara, Buntine Parks & Gardens**		
		WORKS STAFF WAGES	17,099	
		WORKS STAFF OVERHEADS	30,386	
		PLANT OPERATION COSTS	3,810	
		PLANT DEPRECIATION	4,506	
		MATERIALS & CONTRACTS	80	
			55,881	
	Z18	**Dalwallinu Oval Dam Maintenance**		
		WORKS STAFF WAGES	7,053	
		WORKS STAFF OVERHEADS	12,534	
		PLANT OPERATION COSTS	445	
		PLANT DEPRECIATION	291	
		ELECTRICITY	6,000	
			26,324	
E113342		**OVALS**		**266,915**
	Z5	**Dalwallinu Oval Maintenance**		
		WORKS STAFF WAGES	24,951	
		WORKS STAFF OVERHEADS	44,337	
		PLANT OPERATION COSTS	5,611	
		PLANT DEPRECIATION	3,368	
		OTHER MATERIALS & CONTRACTORS	73,500	
			151,767	

SCHEDULE 11 RECREATION & CULTURE
OTHER RECREATION & SPORT - GROUNDS & RESERVES (CONT)
Operating Expenditure

	Z6	**Kalannie Oval Maintenance**		
		WORKS STAFF WAGES	13,350	
		WORKS STAFF OVERHEADS	23,723	
		PLANT OPERATION COSTS	4,055	
		PLANT DEPRECIATION	3,020	
		WATER	30,000	
		OTHER MATERIALS & CONTRACTORS	41,000	
			115,148	
E113350		**DONATION TO KALANNIE FOOTBALL CLUB**		**2,000**
		ALLOWANCE FOR CLUB TO ASSIST WITH OVAL MAINTENANCE	2,000	
E113439		**CONSULTANT COSTS**		**98,588**
		MEMORIAL PARK UPGRADE CONSULTANT	38,780	
		PUMP TRACK CONCEPT PLAN	50,000	
		DAM CONSULTATION FEES	9,808	
E113441		**RECREATION CENTRE MAINTENANCE**		**69,003**
	Q5	**Dalwallinu Recreation Centre**		
		BUILDING MTCE OFFICER WAGES	2,660	
		BUILDING MTCE OFFICER OHEADS	4,727	
		BUILDING MTCE PLANT	203	
		PLANT DEPRECIATION	206	
		ELECTRICAL MAINTENANCE	3,000	
		PLUMBING MAINTENANCE	2,000	
		PEST CONTROL	640	
		FIRE EXTINGUISHER MAINTENANCE	1,630	
		OTHER MATERIALS & CONTRACTORS	15,986	
			31,051	
	Q142	**Dalwallinu Gymnasium**		
		BUILDING MTCE OFFICER WAGES	288	
		BUILDING MTCE OFFICER OHEADS	511	
		BUILDING MTCE PLANT	22	
		PLANT DEPRECIATION	22	
		OTHER MATERIALS & CONTRACTORS	1,800	
			2,643	
	Q149	**Dalwallinu Recreation Centre Gardeners Shed**		
		BUILDING MTCE OFFICER WAGES	247	
		BUILDING MTCE OFFICER OHEADS	438	
		BUILDING MTCE PLANT	19	
		PLANT DEPRECIATION	19	
		ELECTRICAL MAINTENANCE	500	
		OTHER MATERIALS & CONTRACTORS	3,125	
			4,347	
	Q139	**Dalwallinu Recreation Centre Multipurpose Court Outside**		
		OTHER MATERIALS & CONTRACTORS	5,700	
			5,700	

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 11 RECREATION & CULTURE
OTHER RECREATION & SPORT - GROUNDS & RESERVES (CONT)
Operating Expenditure

	Q85	**Kalannie Sports Pavillion**		
		BUILDING MTCE OFFICER WAGES	1,500	
		BUILDING MTCE OFFICER OHEADS	2,665	
		BUILDING MTCE PLANT	114	
		PLANT DEPRECIATION	116	
		ELECTRICAL MAINTENANCE	1,000	
		PLUMBING MAINTENANCE	1,000	
		PEST CONTROL	50	
		OTHER MATERIALS & CONTRACTORS	10,991	
			17,435	
	Q148	**Dalwallinu Hockey Pavilion**		
		BUILDING MTCE OFFICER WAGES	247	
		BUILDING MTCE OFFICER OHEADS	438	
		BUILDING MTCE PLANT	19	
		PLANT DEPRECIATION	19	
		PEST CONTROL	1,060	
		ELECTRICAL MAINTENANCE	500	
		PLUMBING MAINTENANCE	500	
		OTHER MATERIALS & CONTRACTORS	150	
			2,932	
	Q112	**Wubin Sports Pavillion**		
		BUILDING MTCE OFFICER WAGES	678	
		BUILDING MTCE OFFICER OHEADS	1,205	
		BUILDING MTCE PLANT	52	
		PLANT DEPRECIATION	52	
		ELECTRICAL MAINTENANCE	508	
		PLUMBING MAINTENANCE	500	
		PEST CONTROL	400	
		FIRE EXTINGUISHER MAINTENANCE	1,000	
		OTHER MATERIALS & CONTRACTORS	500	
			4,894	
E113440		**RECREATION CENTRE OPERATION COSTS**		**176,506**
	J5	**Dalwallinu Recreation Centre**		
		BUILDING & CONTENTS INSURANCE	11,408	
		ELECTRICITY	23,100	
		GAS	1,000	
		INTERNET	1,131	
		SHIRE RATES	4,407	
		RUBBISH REMOVAL CHARGES/ESL	11,355	
		BUILDING ALARM MONITORING	2,247	
		CCTV & SALTO SUPPORT	1,685	
		CLEANING WAGES	21,892	
		CLEANING OVERHEADS	18,179	
		OTHER OPERATING EXPENSES	16,409	
		WATER	7,000	
			119,813	

SCHEDULE 11 RECREATION & CULTURE
OTHER RECREATION & SPORT - GROUNDS & RESERVES (CONT)

Operating Expenditure

J142	**Dalwallinu Gymnasium**	
	BUILDING & CONTENTS INSURANCE	64
	ELECTRICITY	1,429
	WATER	1,000
	CCTV & SALTO SUPPORT	401
	CLEANING WAGES	2,184
	CLEANING OVERHEADS	1,813
	OTHER MATERIALS & CONTRACTS	14,747
		21,638
J148	**Dalwallinu Hockey Pavilion**	
	BUILDING INSURANCE	659
	ELECTRICITY	816
	ESL LEVY	80
	WATER	400
	CLEANING WAGES	2,008
	CLEANING OVERHEADS	1,668
	OTHER OPERATING EXPENSES	200
		5,830
J149	**Dalwallinu Recreation Centre Gardeners Shed**	
	BUILDING INSURANCE	289
	ELECTRICITY	500
	ESL LEVY	100
	OTHER OPERATING EXPENSES	200
	WATER	550
		1,639
J85	**Kalannie Sports Pavillion**	
	BUILDING INSURANCE	2,595
	ELECTRICITY	9,245
	GAS	450
	RUBBISH REMOVAL CHARGES/ESL	2,190
	OTHER OPERATING MATERIALS	900
	CLEANING CONTRACT	4,816
	WATER	1,844
		22,040
J112	**Wubin Sports Pavillion**	
	BUILDING & CONTENTS INSURANCE	819
	ELECTRICITY	1,050
	CLEANING WAGES	667
	CLEANING OVERHEADS	554
	ESL	112
	WATER	300
		3,502
J7	**Pithara Sports Pavillion (McIntosh Park)**	
	ELECTRICITY	1,680
	ESL	112
	GAS	150
	WATER	100
		2,042

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 11 RECREATION & CULTURE
OTHER RECREATION & SPORT - GROUNDS & RESERVES (CONT)

Operating Expenditure

E113442		**INTEREST ON LOAN 159 DAL. REC. CENTRE**		**84,474**
		20yr LOAN TAKEN ON DALWALLINU REC CENTRE		
		BALLOON PAYMENT IN 2039	84,474	
E113540		**SPORTING GROUNDS & SURROUNDS**		**94,153**
		MAINTENANCE		
	Z31	**Dalwallinu Recreation Grounds & Surrounds**		
		WORKS STAFF WAGES	26,184	
		WORKS STAFF OVERHEADS	46,529	
		PLANT OPERATION COSTS	5,562	
		PLANT DEPRECIATION	3,957	
		INSURANCE	341	
		OTHER MATERIALS & CONTRACTS	5,774	
			88,347	
	J139	**Dalwallinu Recreation Multipurpose Courts**		
		INSURANCE	312	
			312	
	J140	**Dalwallinu Recreation Precinct Ablutions**		
		CLEANING WAGES	2,620	
		CLEANING OVERHEADS	2,176	
		RATES	413	
		INSURANCE	161	
		SANITARY DISPOSAL	25	
		OTHER MATERIALS & CONTRACTS	100	
			5,495	
E113544		**SPORTING CLUBS & FACILITIES MAINTENANCE**		
	Q59	**Dalwallinu Sports Club Residence**		**5,882**
		BUILDING MTCE OFFICER WAGES	41	
		BUILDING MTCE OFFICER OHEADS	73	
		BUILDING MTCE PLANT	3	
		PLANT DEPRECIATION	3	
		OTHER MATERIALS & CONTRACTS	150	
			270	
	Q58	**Dalwallinu Squash Courts**		
		BUILDING MTCE OFFICER WAGES	144	
		BUILDING MTCE OFFICER OHEADS	256	
		BUILDING MTCE PLANT	11	
		PLANT DEPRECIATION	11	
		ELECTRICAL MAINTENANCE	250	
		OTHER MATERIALS & CONTRACTS	100	
			771	

SCHEDULE 11 RECREATION & CULTURE
OTHER RECREATION & SPORT - GROUNDS & RESERVES (CONT)

Operating Expenditure

Q140	**Dalwallinu Recreation Precinct Ablution**	
	BUILDING MTCE OFFICER WAGES	123
	BUILDING MTCE OFFICER OHEADS	219
	BUILDING MTCE PLANT	9
	PLANT DEPRECIATION	10
	PEST CONTROL	25
	PLUMBING MAINTENANCE	500
	OTHER MATERIALS & CONTRACTS	500
		1,386
Q68	**Kalannie Sports Club**	
	BUILDING MTCE OFFICER WAGES	308
	BUILDING MTCE OFFICER OHEADS	548
	BUILDING MTCE PLANT	23
	PLANT DEPRECIATION	24
	ELECTRICAL MAINTENANCE	500
	PLUMBING MAINTENANCE	500
	OTHER MATERIALS & CONTRACTS	500
		2,403
Q125	**Kalannie Sports Club Managers House**	
	BUILDING MTCE OFFICER WAGES	62
	BUILDING MTCE OFFICER OHEADS	110
	BUILDING MTCE PLANT	5
	PLANT DEPRECIATION	5
	ELECTRICAL MAINTENANCE	250
	PLUMBING MAINTENANCE	500
		931
Q56	**Dalwallinu Sports Club**	
	BUILDING MTCE OFFICER WAGES	41
	BUILDING MTCE OFFICER OHEADS	73
	BUILDING MTCE PLANT	3
	PLANT DEPRECIATION	3
		120

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 11 RECREATION & CULTURE
OTHER RECREATION & SPORT - GROUNDS & RESERVES (CONT)

Operating Expenditure

E113543		**SPORTING CLUBS & FACILITIES**		**22,998**
		OPERATION COSTS		
	J59	**Dalwallinu Sports Club Residence**		
		INSURANCE	482	
		ELECTRICITY	3,314	
			3,796	
	J58	**Dalwallinu Squash Courts**		
		INSURANCE	161	
		ELECTRICITY	500	
			661	
	J64	**Buntine Bowling Club**		
		ESL	113	
			113	
	J68	**Kalannie Sports Club**		
		INSURANCE	3,230	
		ESL	112	
			3,342	
	J125	**Kalannie Sports Club Mgr House**		
		INSURANCE	707	
		RATES & TAXES/ESL	541	
		WATER	857	
			2,105	
	J56	**Dalwallinu Sports Club**		
		INSURANCE	3,768	
		ELECTRICITY	9,214	
			12,982	
E113541		**CONTRIBUTION - CW WINTER SPORTS OFFICER**		**3,000**
		DONATION GRANTED BY SHIRE TO SUPPORT		
		REGIONAL OFFICER	3,000	
E113602		**INTEREST CHARGES - LEASED EQUIPMENT**		**222**
		GYMNASIUM EQUIPMENT LEASE	222	
E113900		**ADMINISTRATION ALLOCATED OTHER RECREATION**		**105,283**
		ADMINISTRATION APPLICABLE TO		
		OPERATION OF OTHER SPORTS & RECREATION	105,283	
E113910		**DEPRECIATION - RIGHT OF USE ASSETS**		**8,603**
		GYMNASIUM EQUIPMENT LEASE	8,603	
E113990		**DEPRECIATION RECREATION RESERVES & GROUNDS**		**596,697**
		ALLOWANCE FOR DEPRECIATION		
		STRUCTURES & IMPROVEMENTS	596,697	
TOTAL OPERATING EXPENDITURE				**2,070,493**

SCHEDULE 11 RECREATION & CULTURE
OTHER RECREATION & SPORT - GROUNDS & RESERVES (CONT)

Operating Income

I113031	**REIMBURSEMENTS**		**227,972**
	INSURANCE AND ELECTRICITY CHARGES REPAID		
	PITHARA SPEEDWAY	1,780	
	KALANNIE SPORTS CLUB	3,230	
	KALANNIE SPORTS CLUB RESIDENCE	1,135	
	DALWALLINU SPORTS CLUB	12,982	
	DALWALLINU SPORTS CLUB RESIDENCE	3,796	
	DALWALLINU SPORTS CLUB - BOWLING GREEN	205,050	
I113044	**DALWALLINU RECREATION CENTRE HIRE FEES**		**23,291**
	HIRE FEES - RECREATION CENTRE	22,000	
	HIRE FEES - HOCKEY PAVILION	1,091	
	CHARGES /FEES SQUASH COURTS	200	
I113043	**DALWALLINU GYMNASIUM FEES**		**40,000**
	MEMBERSHIP FEES	40,000	
I113046	**RESERVE HIRE FEES**		**316**
	HIRE FEES	316	
I113144	**KALANNIE RECREATION CENTRE HIRE FEES**		**1,893**
	HIRE FEES	1,893	
I113045	**WUBIN SPORTS PAVILLION HIRE FEES**		**1,200**
	HIRE FEES	1,200	
I113054	**GRANTS RECEIVED**		**10,341**
	CWSP PROGRAM GRANT - DAM	10,341	
TOTAL OPERATING INCOME			**305,013**

SCHEDULE 11 RECREATION & CULTURE
OTHER RECREATION & SPORT - GROUNDS & RESERVES (CONT)

Capital Expenditure

E113878		**LOAN 159-DALWALLINU REC CENTRE**		**69,650**
		PRINCIPAL AMOUNT FOR YEAR	69,650	
E113838		**CAPITAL EXPENDITURE - PLANT & EQUIPMENT**		**14,232**
		CHLORSHIELD DALWALLINU OVAL DAM C/FWD	14,232	
E113859		**CAPITAL EXPENDITURE - BUILDINGS**		**11,150**
	K85	**KALANNIE SPORTS PAVILLION - HWU BOOSTER**		
		CONTRACTOR & MATERIALS	11,150	
E113858		**CAPITAL EXPENDITURE - OTHER INFRASTRUCTURE**		**498,220**
	O41	DALWALLINU SPORTS CLUB BOWLING GREEN C/FWD	410,100	
	O40	DALWALLINU REC CENTRE PRECINCT FENCE	43,120	
	O32	DALWALLINU REC CENTRE SEATING WITH SHADE	8,000	
	O29	KALANNIE REC CENTRE PLAYGROUND SHADE SHELTER	37,000	
E111853		**TRANSFER TO RECREATION RESERVE**		**245,506**
		TRANSFER TO RECREATION RESERVE	50,000	
		TRANSFER TO RECREATION RESERVE - PARK UPGRADE	195,506	
TOTAL CAPITAL EXPENDITURE				**838,758**

SCHEDULE 11 RECREATION & CULTURE

OTHER RECREATION & SPORT - GROUNDS & RESERVES (CONT)

Capital Income

I113925	**TRANSFER FROM RECREATION RESERVE**		**205,050**
	DALWALLINU BOWLING GREEN	205,050	
TOTAL CAPITAL INCOME			**205,050**

TELEVISION & RADIO RE- BROADCASTING

Operating Expenditure

E107541	**FM RADIO TRANSMITTER (XANTIPPE)**		**2,300**
	ELECTRICITY	1,300	
	MATERIALS & CONTRACTS	1,000	
E114900	**ADMINISTRATION ALLOCATED TELEVISION & RADIO**		**148**
	ADMINISTRATION APPLICABLE TO		
	OPERATION OF TELEVISION & RADIO	148	
E114990	**DEPRECIATION**		**1,618**
	ALLOWANCE FOR THE DEPRECIATION OF		
	TV & RADIO EQUIPMENT	1,618	
TOTAL OPERATING EXPENDITURE			**4,066**

LIBRARIES

Operating Expenditure

E115340	**DALWALLINU LIBRARY OPERATION**		**11,060**
	POSTAGE/FREIGHT	200	
	CRC LIBRARY COVER	4,739	
	NEW/REPLACEMENT STOCK ITEMS	1,000	
	LIBRARY PROGRAMS & EVENTS	1,200	
	LMSi ANNUAL LICENSE	2,000	
	OTHER MATERIALS FOR LIBRARY OPERATION	1,921	
E115900	**ADMINISTRATION ALLOCATED LIBRARY OPERATION**		**35,183**
	ADMINISTRATION APPLICABLE TO LIBRARY OPERATION	35,183	
TOTAL OPERATING EXPENDITURE			**46,243**

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 11 RECREATION & CULTURE

OTHER CULTURE

Operating Expenditure

E116363		**DALWALLINU AGRICULTURAL SOCIETY**		**10,495**
	X7	**Dalwallinu Show Expenses**		
		WORKS STAFF WAGES	1,250	
		WORKS STAFF OVERHEADS	2,221	
		PLANT OPERATION COSTS	561	
		PLANT DEPRECIATION	464	
		DONATION	6,000	
E116364		**FESTIVALS/EVENTS**		**15,458**
	Z44	**Christmas Street Party**		
		WORKS STAFF WAGES	1,775	
		WORKS STAFF OVERHEADS	3,155	
		PLANT OPERATION COSTS	277	
		PLANT DEPRECIATION	234	
		BUILDING MTCE OFFICER WAGES	514	
		BUILDING MTCE OFFICER OHEADS	913	
		BUILDING MTCE PLANT OPERATION	49	
		BUILDING MTCE PLANT DEPRECIATION	42	
		OTHER MATERIALS & CONTRACTS	8,500	
			15,458	
E116366		**PIONEER WALL PLAQUES**		**1,000**
		ARROW BRONZE COSTS FOR 2026/2027	1,000	
E116900		**ADMINISTRATION ALLOCATED**		**32,055**
		ADMINISTRATION APPLICABLE		
		TO SUPPORT FOR COMMUNITY PROJECTS	32,055	
E116990		**DEPRECIATION**		**2,083**
		ALLOWANCE FOR ANNUAL DEPRECIATION	2,083	
TOTAL OPERATING EXPENDITURE				**61,090**

Operating Income

I116031		**REIMBURSEMENTS**		**3,500**
		EVENTS AND CHRISTMAS PARTY	2,500	
		PIONEER WALL PLAQUES	1,000	
TOTAL OPERATING INCOME				**3,500**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 12 TRANSPORT

STREETS & ROAD CONSTRUCTION

Operating Income

I121055		**MAIN ROADS REGIONAL ROAD GRANT**		**604,105**
		AS APPROVED BY WBN RRG	604,105	
I121061		**WSFN ROADS GRANT**		**80,089**
		AS APPROVED BY WSFN	80,089	
I121056		**ROADS TO RECOVERY GRANT**		**1,373,850**
		GRANT FEDERAL GOVERNMENT PROGRAMME		
		ALLOCATED TO VARIOUS ROADS	1,373,850	
I121060		**DRFAWA CLAIMS**		**1,760,000**
		AGRN 1283 CLAIM (IF APPROVED)	1,760,000	
TOTAL OPERATING INCOME				**3,818,044**

Capital Expenditure

E121700		**REGIONAL ROAD GROUP**		**934,226**
	R0001A	**Pithara East Road SLK 22.86 - 27.26**		
		SALARIES & WAGES	18,577	
		OVERHEADS	33,011	
		PLANT OPERATING COSTS	25,215	
		PLANT DEPRECIATION	18,431	
		CONTRACTOR & MATERIALS	514,980	
			610,214	
	R0001	**Pithara East Road SLK 18.86-22.86**		
		CONTRACTOR & MATERIALS	236,336	
			236,336	
	R0243	**Wubin Gunyidi Road SLK 0.00-2.00**		
		CONTRACTOR & MATERIALS	87,676	
			87,676	
E121720		**ROADS TO RECOVERY**		**1,458,113**
	R2R0029A	**Nugadong West Rd SLK9.16-13.01 and 15.33-16.98**		
		CONTRACTOR & MATERIALS	265,265	
			265,265	
	R2R0029	**Nugadong West Rd SLK 3.66-9.16**		
		SALARIES & WAGES	34,856	
		OVERHEADS	61,939	
		PLANT OPERATING COSTS	40,201	
		PLANT DEPRECIATION	28,260	
		CONTRACTOR & MATERIALS	465,624	
			630,880	

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 12 TRANSPORT
STREETS & ROAD CONSTRUCTION (CONT)
Capital Expenditure

R2R0189	**Leahy St SLK 0.26 - 0.38**		
	SALARIES & WAGES	14,259	
	OVERHEADS	25,338	
	PLANT OPERATING COSTS	11,673	
	PLANT DEPRECIATION	7,508	
	CONTRACTOR & MATERIALS	244,900	
		303,679	
R2R0196	**Hyde St SLK 0.00-0.40**		
	SALARIES & WAGES	4,962	
	OVERHEADS	8,818	
	PLANT OPERATING COSTS	4,626	
	PLANT DEPRECIATION	3,307	
	CONTRACTOR & MATERIALS	140,050	
		161,763	
R2R0191	**Deacon St SLK 0.10-0.20**		
	SALARIES & WAGES	1,875	
	OVERHEADS	3,332	
	PLANT OPERATING COSTS	3,147	
	PLANT DEPRECIATION	2,913	
	CONTRACTOR & MATERIALS	85,259	
		96,526	

Capital Expenditure

E121735	**WHEATBELT SECONDARY FREIGHT NETWORK**		**85,810**
W0242	**Dowerin Kalannie Rd SLK 0.00-10.07 - Linemarking**		
	CONTRACTOR & MATERIALS	60,073	
W0085	**Miling North Rd SLK0.00-1.32 - Linemarking**		
	CONTRACTOR & MATERIALS	7,874	
W0231	**Carot Well Rd SLK0.00-3.01 - Linemarking**		
	CONTRACTOR & MATERIALS	17,862	

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 12 TRANSPORT
STREETS & ROAD CONSTRUCTION (CONT)
Capital Expenditure

E121795		**DRFAWA RECOVERY WORKS (IF APPROVED)**		**2,000,000**
	F16	**DRFAWA AGRN1283 claim flood works (4-11 Feb 2026)**		
		CONTRACTOR & MATERIALS	2,000,000	
			2,000,000	
E121730		**ROAD PROGRAM (OWN WORKS)**		**687,594**
	C0192	**Annetts Rd SLK 0.39-0.75**		
		SALARIES & WAGES	3,213	
		OVERHEADS	5,709	
		PLANT OPERATING COSTS	5,450	
		PLANT DEPRECIATION	6,120	
		CONTRACTOR & MATERIALS	215,845	
			236,337	
	C0188	**McNeill St SLK 0.00-0.35**		
		SALARIES & WAGES	4,962	
		OVERHEADS	8,818	
		PLANT OPERATING COSTS	3,222	
		PLANT DEPRECIATION	3,006	
		CONTRACTOR & MATERIALS	126,200	
			146,208	
	C0193	**Strickland Dve SLK 0.78-1.12**		
		SALARIES & WAGES	3,970	
		OVERHEADS	7,054	
		PLANT OPERATING COSTS	6,265	
		PLANT DEPRECIATION	7,302	
		CONTRACTOR & MATERIALS	84,300	
			108,891	
	C0255	**Huggett Dve SLK 0.00-0.58**		
		SALARIES & WAGES	2,344	
		OVERHEADS	4,166	
		PLANT OPERATING COSTS	3,703	
		PLANT DEPRECIATION	2,545	
		CONTRACTOR & MATERIALS	183,400	
			196,158	
E121740		**FOOTPATH CONSTRUCTION**		**178,932**
	F0193	**Strickland Dve (Leahy to Myers)**		
		CONTRACTOR & MATERIALS	83,640	
	F0194	**Myers St (Strickland to Colin Anderson Dve)**		
		CONTRACTOR & MATERIALS	26,650	
	F0184	**Wasley St (c/fwd)**		
		CONTRACTOR & MATERIALS	68,642	
TOTAL CAPITAL EXPENDITURE				**5,344,675**

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 12 TRANSPORT

STREETS & ROAD CONSTRUCTION (CONT)

Capital Income

I121900		**TRANSFER FROM ROADWORKS RESERVE**		**53,466**
		AS PER 10 YEAR ROAD PLAN	53,466	
TOTAL CAPITAL INCOME				**53,466**

STREETS & ROAD MAINTENANCE

Operating Expenditure

E122341	Q87	**DALWALLINU SHIRE DEPOT BUILDING MAINTENANCE**		**70,658**
		WORKS STAFF WAGES	18,807	
		WORKS STAFF OVERHEADS	33,420	
		BUILDING MTCE OFFICER WAGES	1,191	
		BUILDING MTCE OFFICER OHEADS	2,117	
		BUILDING MTCE PLANT	91	
		BUILDING MTCE PLANT DEPREC	92	
		ELECTRICAL MAINTENANCE	550	
		PLUMBING MAINTENANCE	550	
		PEST CONTROL	580	
		FIRE EXTINGUISHER MAINTENANCE	2,910	
		MATERIALS & CONTRACTS	10,350	
E122340	J87	**DALWALLINU SHIRE DEPOT BUILDING OPERATION**		**25,822**
		BUILDING & CONTENTS INSURANCE	2,892	
		ELECTRICITY	9,425	
		RUBBISH REMOVAL CHARGES/ESL	1,432	
		OTHER OPERATING MATERIALS	1,586	
		CLEANERS WAGES	4,550	
		CLEANING OVERHEADS	3,738	
		ALARM MONITORING & ANNUAL CHECK	1,783	
		WATER RATES & CONSUMPTION	416	
E122357	X4	**FOOTPATH MAINTENANCE**		**67,843**
		WORKS STAFF WAGES	15,505	
		WORKS STAFF OVERHEADS	27,552	
		PLANT OPERATION COSTS	2,896	
		PLANT DEPRECIATION	1,891	
		MATERIALS & CONTRACTS	20,000	
E122362	Z21	**STREET LIGHTING**		**76,494**
		ELECTRICITY	76,494	

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 12 TRANSPORT
STREETS & ROAD MAINTENANCE (CONT)
Operating Expenditure

E122641	Various	**GENERAL ROAD MAINTENANCE RURAL ROADS (previously M4)**		**2,003,898**
		WORKS STAFF WAGES	56,302	
		WORKS STAFF OVERHEADS	100,049	
		PLANT OPERATION COSTS	76,806	
		PLANT DEPRECIATION	46,317	
		MATERIALS & CONTRACTS	157,500	
			436,974	
		CULVERTS AND HEADWALLS (previously M10)		
		WORKS STAFF WAGES	24,983	
		WORKS STAFFOVERHEADS	44,394	
		PLANT OPERATION COSTS	21,337	
		PLANT DEPRECIATION	19,590	
		MATERIALS & CONTRACTS	1,000	
			111,304	
		TOWN VERGE MAINTENANCE (previously X18)		
		WORKS STAFF WAGES	49,137	
		WORKS STAFF OVERHEADS	87,317	
		PLANT OPERATION COSTS	23,079	
		PLANT DEPRECIATION	18,411	
		MATERIALS & CONTRACTS	80,000	
			257,944	
		STREET SWEEPING AND CLEANING (previously X2)		
		WORKS STAFF WAGES	20,887	
		WORKS STAFF OVERHEADS	37,116	
		PLANT OPERATION COSTS	5,798	
		PLANT DEPRECIATION	4,170	
			67,972	
		TRAFFIC SIGNS & CONTROL EQUIPMENT (previously X5)		
		WORKS STAFF WAGES	12,792	
		WORKS STAFF OVERHEADS	22,732	
		PLANT OPERATION COSTS	5,306	
		PLANT DEPRECIATION	7,175	
		MATERIALS & CONTRACTS	10,000	
			58,005	
		PATCHING AND POTHOLES (BITUMEN) (previously M7)		
		WORKS STAFF WAGES	22,892	
		WORKS STAFFOVERHEADS	40,679	
		PLANT OPERATION COSTS	7,111	
		PLANT DEPRECIATION	6,678	
		MATERIALS & CONTRACTS	1,000	
			78,360	

SCHEDULE 12 TRANSPORT

STREETS & ROAD MAINTENANCE (CONT)

Operating Expenditure

	RURAL ROADS MAINTENANCE GRADING (previously M8)		
	WORKS STAFF WAGES	62,535	
	WORKS STAFFOVERHEADS	111,124	
	PLANT OPERATION COSTS	63,162	
	PLANT DEPRECIATION	57,025	
	MATERIALS & CONTRACTS	625,578	
		919,423	
	STORM WATER DRAINAGE MAINTENANCE TOWNS (previously M12)		
	WORKS STAFF WAGES	20,713	
	WORKS STAFFOVERHEADS	36,807	
	PLANT OPERATION COSTS	8,163	
	PLANT DEPRECIATION	8,233	
		73,916	
E122990	**DEPRECIATION ON INFRASTRUCTURE ASSETS**		**3,999,085**
	ALLOWANCE FOR DEPRECIATION OF		
	ROADS & FOOTPATHS	3,999,085	
E122654	**CROSSOVER CONTRIBUTION**		**5,454**
	50% CONTRIBUTION TO NEW CROSSOVERS	5,454	
E145850	**TOOLS**		**10,000**
	ALLOWANCE FOR PURCHASE OF SUNDRY		
	TOOLS FOR 2026/2027	10,000	
TOTAL OPERATING EXPENDITURE			**6,259,255**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 12 TRANSPORT
STREETS & ROAD MAINTENANCE (CONT)
Operating Income

I122030		**STREET LIGHTING CONTRIBUTION - MRWA**		**6,000**
		CONTRIBUTION FROM MAIN ROADS	6,000	
I122031		**REIMBURSEMENTS & CONTRIBUTIONS**		**500**
		MISCELLANEOUS REIMBURSEMENTS	500	
I122050		**MAIN ROADS DIRECT GRANT**		**470,329**
		USED FOR ROAD PRESERVATION GRANT TO BE RECEIVED 2026/2027	470,329	
TOTAL OPERATING INCOME				**476,829**

Capital Expenditure

E123810		**CAPITAL - PLANT AND EQUIPMENT**		**100,265**
	CP011	30,000L DIESEL TANK INC SWIPE CARD SYSTEM	100,265	
E121851		**TRANSFER TO ROADWORKS RESERVE**		**50,000**
		AS PER 10 YEAR ROAD PLAN	50,000	
TOTAL CAPITAL EXPENDITURE				**150,265**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 12 TRANSPORT
ROAD PLANT PURCHASES

Operating Expenditure

E123110		**LOSS ON SALE OF ASSETS**		**78,262**
		LOSS ON ITEMS SOLD	78,262	
TOTAL OPERATING EXPENDITURE				**78,262**

Operating Income

I123120		**PROFIT ON SALE OF ASSETS**		**29,000**
		PROFIT ON ITEMS SOLD	29,000	
I123119		**PROCEEDS SALE OF PLANT - ROAD PLANT**		**223,000**
		DL9346 NISSAN PRIME MOVER (C/FWD)	50,000	
		DL9138 LOADER	100,000	
		DL73 TOYOTA HILUX	17,000	
		DL134 TOYOTA HILUX	17,000	
		DL281 TOYOTA HILUX	26,000	
		FLAIL MOWER	10,000	
		SEWER TANK	3,000	
I123229		**REALISATION SALE OF PLANT**		**(223,000)**
		DL9346 NISSAN PRIME MOVER (C/FWD)	(50,000)	
		DL9138 LOADER	(100,000)	
		DL73 TOYOTA HILUX	(17,000)	
		DL134 TOYOTA HILUX	(17,000)	
		DL281 TOYOTA HILUX	(26,000)	
		FLAIL MOWER	(10,000)	
		SEWER TANK	(3,000)	
TOTAL OPERATING INCOME				**29,000**

Capital Expenditure

E123819		**CAPITAL ROAD PLANT PURCHASE**		**661,500**
	DL9138	HITACHI LOADER	360,000	
	DL73	TOYOTA HILUX UTILITY 4x2	39,000	
	DL134	TOYOTA HILUX UTILITY 4x2	39,000	
	DL281	TOYOTA HILUX UTILITY 4x4	58,000	
	CP012	PERUZZO FLAIL MOWER	22,500	
	CP013	95HP TRACTOR	75,000	
	CP014	SEWER TANK	60,000	
	CP001	SLASHER ATTACHMENT FOR TRACTOR	8,000	
E123850		**TRANSFER TO PLANT RESERVE**		**150,000**
		FUTURE PLANT PURCHASES	150,000	
TOTAL CAPITAL EXPENDITURE				**811,500**

Capital Income

I121851		**TRANSFER FROM PLANT RESERVE**		**250,000**
		ROAD PLANT PURCHASES	250,000	
				250,000

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 12 TRANSPORT
TRAFFIC CONTROL (Vehicle Licensing)
Operating Expenditure

E124100	**VEHICLE LICENSING COSTS**		**116,885**
	ALLOCATION OF ADMINISTRATION COSTS	116,885	
TOTAL OPERATING EXPENDITURE			**116,885**

Operating Income

I124200	**COMMISSIONS**		**43,200**
	DEPARTMENT OF TRANSPORT	43,200	
TOTAL OPERATING INCOME			**43,200**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 12 TRANSPORT
AERODROMES
Operating Expenditure

E124341	Q74	**DALWALLINU AIRSTRIP MAINTENANCE**		**7,976**
		WORKS STAFF WAGES	321	
		WORKS STAFF OVERHEADS	571	
		PLANT OPERATION COSTS	510	
		PLANT DEPRECIATION	451	
		BUILDING MTCE OFFICER WAGES	247	
		BUILDING MTCE OFFICER OHEADS	438	
		BUILDING MTCE PLANT	19	
		BUILDING MTCE DEPREC	19	
		ELECTRICAL MAINTENANCE	500	
		PEST CONTROL	260	
		PLUMBING MAINTENANCE	350	
		MATERIALS & CONTRACTS	4,290	
E124340	J74	**DALWALLINU AERODROME BUILDING OPERATION**		**2,993**
		BUILDING INSURANCE	538	
		ELECTRICITY	856	
		CLEANING WAGES	873	
		CLEANING OVERHEADS	725	
E124900		**ADMINISTRATION ALLOCATED AERODROMES**		**2,327**
		ADMINISTRATION APPLICABLE TO AIR STRIPS		
		OPERATION	2,327	
E124990		**DEPRECIATION ON ASSETS**		**71,813**
		ALLOWANCE FOR DEPRECIATION OF		
		BUILDINGS FURNISHINGS & EQUIPMENT	8,302	
		INFRASTRUCTURE (STRIP, LIGHTS & FENCING)	63,511	
TOTAL OPERATING EXPENDITURE				**85,109**

AERODROMES
Capital Expenditure

E124803		**NUGADONG AIRSTRIP - EQUIPMENT**		**10,000**
		NUGADONG AIRSTRIP GENERATOR	10,000	
TOTAL OPERATING INCOME				**10,000**

SCHEDULE 13 ECONOMIC SERVICES

RURAL SERVICES

Operating Expenditure

E131382	Z19	**VERMIN CONTROL**		**6,840**
		PROVISION FOR CORELLA CULLS		
		OTHER MATERIALS AND CONTRACTS	6,840	
E131383		**MOORE RIVER CATCHMENT COUNCIL**		**500**
		ANNUAL DONATION	500	
E131385		**LIEBE GROUP**		**5,000**
		CONTRIBUTION TO SUPPORT THE RESEARCH		
		DONE BY LIEBE IN THE SHIRE OF DALWALLINU	5,000	
E131900		**ADMINISTRATION ALLOCATED RURAL SERVICES**		**8,611**
		ADMINISTRATION APPLICABLE TO RURAL SERVICES	8,611	
TOTAL OPERATING EXPENDITURE				**20,951**

TOURISM & AREA PROMOTION

Operating Expenditure

E132341		**CARAVAN PARKS MAINTENANCE**		**31,632**
	Q49	**Dalwallinu Caravan Park**		
		WORKS STAFF WAGES	4,034	
		WORKS STAFF OVERHEADS	7,168	
		PLANT OPERATION COSTS	2,694	
		PLANT DEPRECIATION	1,359	
		BUILDING MTCE OFFICER WAGES	452	
		BUILDING MTCE OFFICER OHEADS	803	
		BUILDING MTCE PLANT	34	
		PLANT DEPRECIATION	35	
		ATU PLUMBING MAINTENANCE	2,500	
		GENERAL MAINTENANCE	7,632	
			26,712	
	Q6	**Kalannie Caravan Park**		
		BUILDING MTCE OFFICER WAGES	1,048	
		BUILDING MTCE OFFICER OHEADS	1,862	
		BUILDING MTCE PLANT	80	
		PLANT DEPRECIATION	81	
		PEST CONTROL	50	
		MATERIALS & CONTRACTS	1,800	
			4,920	

SCHEDULE 13 ECONOMIC SERVICES

TOURISM & AREA PROMOTION (CONT)

Operating Expenditure

E132340		**CARAVAN PARKS OPERATIONS**		**71,863**
	J49	**Dalwallinu Caravan Park**		
		INSURANCE	980	
		ELECTRICITY	26,917	
		TELEPHONE	1,080	
		RATES & TAXES	8,971	
		WATER	13,500	
			51,448	
	J6	**Kalannie Caravan Park**		
		CLEANING CONTRACTOR	8,944	
		COMMISSION PAYABLE ON BOOKINGS	900	
		ELECTRICITY	6,032	
		INSURANCE	347	
		RATES & TAXES	1,597	
		WATER	2,595	
			20,416	
E132391		**TOURISM CONTRIBUTIONS**		**2,000**
		CONTRIBUTION TO UPKEEP OF WUBIN MUSEUM	1,000	
		CONTRIBUTION TO KALANNIE CRC	1,000	
E132389		**TOURISM DEVELOPMENT & PROMOTION**		**34,914**
		TOURISM COVER	4,000	
		CRC TOURISM AREA COVER	4,739	
		WUBIN MUSEUM FLYERS	550	
		AUSTRALIA'S GOLDEN OUTBACK ANNUAL PAYMENT	2,525	
		DALWALLINU BROCHURES	1,000	
		CATERING	250	
		TOURISM GROUP WATTLE WEEK CONTRIBUTION	4,000	
		TOURISM SIGNAGE REPLACEMENT AS REQUIRED	5,500	
		GREAT AUSSIE ROAD TRIPS	9,250	
		MERCHANDISE PURCHASES	500	
		POSTAGE/FREIGHT	500	
		PHONE	600	
		ADVERTISING	1,500	
			34,914	
E132393	Z91	**WILDFLOWER WALK TRAIL MAINTENANCE**		**23,537**
		WORKS STAFF WAGES	2,523	
		WORKS STAFF OVERHEADS	4,484	
		PLANT OPERATION COSTS	9,376	
		PLANT DEPRECIATION	5,153	
		MATERIALS & CONTRACTS	2,000	
			23,537	
E132450		**CARETAKER HOUSING ALLOCATED**		**22,851**
		COSTS FOR CARETAKER HOUSING OPERATION, MAINTENANCE AND DEPRECATION ALLOCATED FROM SCHEDULE 9 :-	22,851	

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 13 ECONOMIC SERVICES
TOURISM & AREA PROMOTION (CONT)
Operating Expenditure

E132900		**ADMINISTRATION ALLOCATED**		**70,260**
		TOURISM EVENTS & AREA PROMOTION		
		ADMINISTRATION APPLICABLE TO TOURISM		
		AND PROMOTION ACTIVITIES	70,260	
E132990		**DEPRECIATION OF TOURISM/PROMOTION STRUCTURES**		**51,502**
		ALLOWANCE FOR ANNUAL DEPRECIATION	51,502	
TOTAL OPERATING EXPENDITURE				**308,560**

Operating Income

I132031		**REIMBURSEMENTS**		**54,031**
		DALWALLINU C/PARK REIMBURSEMENTS	53,031	
		REIMBURSEMENTS - VARIOUS	1,000	
I132037		**SALE OF MERCHANDISE**		**600**
		MUGS, HATS, STUBBY HOLDERS	600	
I132164		**DALWALLINU CARAVAN PARK LEASE**		**15,117**
		INCOME BASED ON LEASE AGREEMENT	15,117	
I132156		**KALANNIE CARAVAN PARK FEES**		**9,000**
		INCOME FROM BOOKINGS	9,000	
TOTAL OPERATING INCOME				**78,748**

Capital Expenditure

E132865		**CAPITAL EXPENDITURE - LAND**		**15,000**
	K49	C/VAN PARK WESTERN ABLUTION REPAIRS	15,000	
TOTAL CAPITAL EXPENDITURE				**15,000**

SHIRE OF DALWALLINU
2026/27 BUDGET

SCHEDULE 13 ECONOMIC SERVICES

BUILDING CONTROL

Operating Expenditure

E133300		**AUST STANDARDS, REGULATIONS, CODES ETC**		**2,500**
		PURCHASE OF PUBLICATIONS AND PAPERS	2,500	
E133400		**TRAINING**		**1,500**
		ALLOWANCE FOR TRAINING	1,500	
E133900		**ADMINISTRATION ALLOCATED**		**129,886**
		BUILDING CONTROL SERVICES		
		ADMINISTRATION APPLICABLE TO		
		BUILDING CONTROL SERVICES	129,886	
E133990		**DEPRECIATION**		**938**
		ALLOWANCE FOR DEPRECIATION OF		
		BUILDING CONTROL	938	
TOTAL OPERATING EXPENDITURE				**134,824**

Operating Income

I133042		**BUILDING LICENSES & FEES**		**12,000**
		FEES & CHARGES AS PER BUDGET SCHEDULE	12,000	
TOTAL OPERATING INCOME				**12,000**

PUBLIC UTILITY SERVICE

Operating Expenditure

E134341	X10	**STANDPIPE MAINTENANCE**		**64,694**
		WATER	52,000	
		OTHER MATERIALS & CONTRACTS	12,694	
E134345		**EV CHARGING STATION MAINTENANCE**		**3,371**
	X20	ELECTRICITY	2,000	
		INSURANCE	421	
		OTHER MATERIALS & CONTRACTS	950	
E134900		**ADMINISTRATION ALLOCATED**		**2,874**
		ADMINISTRATION APPLICABLE TO		
		PUBLIC UTILITY SERVICES	2,874	
TOTAL OPERATING EXPENDITURE				**70,939**

Operating Income

I134046		**STANDPIPE WATER FEES**		**60,000**
		WATER TAKEN FROM STANDPIPES	60,000	
I134040		**EV CHARGING STATION FEES**		**2,500**
		SALE OF ELECTRICITY	2,500	
TOTAL OPERATING INCOME				**62,500**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 13 ECONOMIC SERVICES
OTHER ECONOMIC SERVICES
Operating Expenditure

E135341		**LEASED BUILDING MAINTENANCE**		**3,336**
	L16	INSURANCE RAILWAY STATION BLDG WUBIN	402	
	L15	INSURANCE RAILWAY STATION BLDG KALANNIE	747	
	L15	WATER USAGE - KALANNIE STATION BLDG	945	
	L17	ELECTRICITY - WUBIN STATION BLDG	683	
	L17	WATER USAGE - WUBIN STATION BLDG	368	
	L17	ESL - WUBIN	96	
	L15	ESL - KALANNIE	96	
			3,336	
E135342		**ECONOMIC SERVICES BUILDING MAINTENANCE**		**3,336**
	Q136	**Factory Unit 1, Lot 806 Huggett Drive**		
		BUILDING MTCE OFFICER WAGES	226	
		BUILDING MTCE OFFICER OHEADS	402	
		BUILDING MTCE PLANT	17	
		PLANT DEPRECIATION	17	
		MATERIALS & CONTRACTS	450	
			1,112	
	Q137	**Factory Unit 2, Lot 806 Huggett Drive**		
		BUILDING MTCE OFFICER WAGES	226	
		BUILDING MTCE OFFICER OHEADS	402	
		BUILDING MTCE PLANT	17	
		PLANT DEPRECIATION	17	
		MATERIALS & CONTRACTS	450	
			1,112	
	Q138	**Factory Unit 3, Lot 806 Huggett Drive**		
		BUILDING MTCE OFFICER WAGES	226	
		BUILDING MTCE OFFICER OHEADS	402	
		BUILDING MTCE PLANT	17	
		PLANT DEPRECIATION	17	
		MATERIALS & CONTRACTS	450	
			1,112	
E135343		**BUILDING OPERATION COSTS**		**3,067**
	J136	**Lot 806 Huggett Drive unit1**		
		INSURANCE	348	
		RATES & TAXES	495	
		WATER	280	
			1,123	
	J137	**Lot 806 Huggett Drive unit2**		
		INSURANCE	348	
		RATES & TAXES	231	
		WATER	500	
			1,079	
	J138	**Lot 806 Huggett Drive unit3**		
		INSURANCE	348	
		RATES & TAXES	67	
		WATER	450	
			865	

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 13 ECONOMIC SERVICES
OTHER ECONOMIC SERVICES (CONT)
Operating Expenditure

E135355	**ECONOMIC DEVELOPMENT ACTIVITIES**		**10,205**
	HIGHWAY SIGNS	3,830	
	VALUATION SERVICES	1,375	
	OTHER ECONOMIC DEVELOPMENT ACTIVITIES	5,000	
E135392	**REGIONAL RISK CO-ORDINATOR**		**12,408**
	ANNUAL COSTS FOR LGIS ASSISTANCE	12,408	
E135900	**ADMINISTRATION ALLOCATED**		**21,803**
	ADMINISTRATION APPLICABLE TO ECONOMIC DEVELOPMENT ACTIVITY	21,803	
E135990	**DEPRECIATION**		**26,298**
	ALLOWANCE FOR THE DEPRECIATION OF ECONOMIC SERVICES ASSETS	26,298	
TOTAL OPERATING EXPENDITURE			**80,453**

Operating Income

I135031	**REIMBURSEMENTS**		**4,082**
	KALANNIE RAILWAY STATION BUILDING	747	
	HUGGETT DRIVE UNITS - UNIT 1	721	
	HUGGETT DRIVE UNITS - UNIT 2	1,086	
	HUGGETT DRIVE UNITS - UNIT 3	1,528	
I135052	**INDUSTRIAL RENTAL INCOME**		**36,785**
	HUGGETT DRIVE UNITS - UNIT 1	11,487	
	HUGGETT DRIVE UNITS - UNIT 2	11,390	
	HUGGETT DRIVE UNITS - UNIT 3	10,908	
	LOT 1 PITHARA EAST RD - LEASE	3,000	
I135120	**PROFIT ON SALE OF ASSETS**		**130,000**
	COMMERCIAL LOT 12 MCNEILL ST	45,000	
	INDUSTRIAL LOT 1002 ROBERTS RD	85,000	
I135129	**PROCEEDS OF SALE RESIDENTIAL LAND**		**270,000**
	COMMERCIAL LOT 12 MCNEILL ST	120,000	
	INDUSTRIAL LOT 1002 ROBERTS RD	150,000	
I135229	**REALISATION OF SALE RESIDENTIAL LAND**		**(270,000)**
	COMMERCIAL LOT 12 MCNEILL ST	(120,000)	
	INDUSTRIAL LOT 1002 ROBERTS RD	(150,000)	
TOTAL OPERATING INCOME			**170,867**

Capital Expenditure

E135921	**TRANSFER TO LAND & BUILDINGS RESERVE**		**270,000**
	SALE OF LAND	270,000	
TOTAL CAPITAL EXPENDITURE			**270,000**

SCHEDULE 14 OTHER PROPERTY & SERVICES

PRIVATE WORKS

Operating Expenditure

E141396		**PRIVATE WORKS - VARIOUS**		**10,987**
		WAGES	2,746	
		OVERHEADS	4,880	
		PLANT OPERATION COSTS	1,732	
		PLANT DEPRECIATION	1,629	
TOTAL OPERATING EXPENDITURE				**10,987**

Operating Income

I141396		**PRIVATE WORKS - VARIOUS**		**13,733**
		BASED ON COST PLUS 25%		
		CHARGES FOR WORKS UNDERTAKEN	13,733	
TOTAL OPERATING INCOME				**13,733**

SALARIES & WAGES

Operating Expenditure

E142205		**WORKERS COMPENSATION PAYMENTS**		**10,000**
		SALARIES & WAGES PAID TO STAFF ON W/COMP	10,000	
TOTAL OPERATING EXPENDITURE				**10,000**

Operating Income

I142031		**WORKERS COMPENSATION REIMBURSEMENTS**		**10,000**
		RECEIPTS FROM INSURERS FOR PAYMENTS		
		MADE TO STAFF	10,000	
TOTAL OPERATING INCOME				**10,000**

PUBLIC WORKS OVERHEADS

Operating Expenditure

E143200		**WORKS MANAGER & SUPERVISOR EXPENSES**		**394,957**
		ALLOCATION FROM SALARIES &ALLOWANCES		
		SCHEDULE FOR WORKS MGR, WKS SUPERVISOR & TSO	343,209	
		SUPERANNUATION	42,977	
		FRINGE BENEFITS - MOTOR VEHICLES	8,771	
E143222	X11	**WORKS STAFF ADMINISTRATION TIME**		**1,233**
		ALLOCATION FROM SALARIES &ALLOWANCES	1,233	

SCHEDULE 14 OTHER PROPERTY & SERVICES
PUBLIC WORKS OVERHEADS (CONT)

Operating Expenditure

E143201		**SUPERANNUATION WORKS STAFF**		**135,301**
		SHIRES CONTRIBUTION TO WORKS STAFF		
		SUPERANNUATION	135,301	
E143211		**ANNUAL LEAVE**		**84,671**
		ABOVE LEAVE APPLICABLE TO WORKS STAFF	84,671	
E143213		**PUBLIC HOLIDAYS**		**48,356**
		ABOVE LEAVE APPLICABLE TO WORKS STAFF	48,356	
E143214		**SICK LEAVE**		**39,927**
		ABOVE LEAVE APPLICABLE TO WORKS STAFF	39,927	
E143215		**HOUSING ALLOWANCE INCENTIVE SCHEME**		**19,705**
		FULL TIME STAFF WHO BUY THEIR HOME IN THE		
		SHIRE WHILE EMPLOYED RECEIVE $5200 PA	19,705	
E143216		**SERVICE PAY**		**3,722**
		NO LONGER PAYABLE EXCEPT FOR 2 EMPLOYEES		
		2 X $2080 PA	3,722	
E143217		**INDUSTRIAL ALLOWANCES**		**25,158**
		ALLOWANCES RELATIVE TO OUTSIDE EMPLOYEES	25,158	
E143221	X15	**TOOLBOX MEETINGS**		**2,343**
		OUTSIDE STAFF WAGES	2,343	
E143225	Y2	**EXPENDABLE TOOLS**		**12,000**
		ALLOWANCE FOR EXPENDABLE ITEMS/TOOLS		
		REQUIRED FOR WORKS PLANT OPERATION/MTCE		
		(NOT MINOR PLANT OR EQUIPMENT)	12,000	
E143347		**PROTECTIVE CLOTHING/ITEMS & UNIFORMS**		**8,000**
		PROTECTIVE CLOTHING & UNIFORMS FOR WORK STAFF	8,000	
E143395	X12	**WORK HEALTH & SAFETY PROGRAMME**		**17,934**
		COSTS ASSOCIATED WITH PROVIDING WHS		
		PROGRAMMES		
		STAFF WAGES & PLANT	524	
		VELPIC INDUCTION PROGRAM	1,800	
		EQUIPMENT	2,742	
		TRAINING	2,500	
		ACCOMMODATION - WHS TRAINING	1,750	
		VEHICLE TRACKES & IPAD PHONE CHARGES	1,107	
		HEARING TESTS	1,410	
		OTHER MATERIALS & CONTRACTS	2,600	
		DRUG TESTS/FIRE EXTINGUISHERS	3,500	
E143210		**WORKS MANAGER/SUPERVISOR - CONFERENCES/COURSES**		**5,500**
		MANAGER/SUPERVISOR CONFERENCES ETC		
		TRAINING COURSE & OTHER COSTS	5,500	
E143224		**RELOCATION & RECRUITMENT COSTS**		**2,000**
		ALLOWANCE TO RECRUIT WORKS STAFF		
		ALLOCATION INCLUDES TRAVEL, AIR FARES,		
		ADVERTISING,FURNITURE RELOCATION AND		
		MEDICAL/POLICE CLEARANCES	2,000	

SCHEDULE 14 OTHER PROPERTY & SERVICES
PUBLIC WORKS OVERHEADS (CONT)

Operating Expenditure

E143860		**WORKS STAFF HOUSING ALLOCATED**		**50,459**
		COSTS FOR WORKS STAFF HOUSING OPERATION,		
		MAINTENANCE AND DEPRECATION ALLOCATED FROM		
		SCHEDULE 9 NETTED AGAINST RENTS FOR THE FOLLOWING :-		
		Manager Works House - 6B Cousins St		
		Grader Operator - 65 Johnston St		
		House - 68A&B Annetts Rd		
		Works Supervisor - 46 Leahy St		
		Leading Hand House - 3 South St		
		General Hand - 13 Rayner St		
		General Hand - 10 Roberts Rd		
		General Hand - 2 Dowie St	50,459	
E143180		**OTHER INSURANCES**		**33,232**
		PUBLIC LIABILITY & PROFESSIONAL INDEMNITY (50%)	24,449	
		MARINE TRANSIT	331	
		MANAGEMENT LIABILITY (15%)	3,965	
		EMPLOYEE ASSISTANCE PROGRAM (63%)	4,487	
E143202		**WORKERS COMPENSATION INSURANCE**		**53,402**
		WORKERS COMPENSATION INSURANCE		
		PREMIUM FOR WORKS STAFF	53,402	
E143400	Z20	**TRAINING/CONFERENCES**		
		ALLOCATION FOR WORKS STAFF TIME		**8,008**
		TO ATTEND TRAINING COURSES		
		OUTSIDE STAFF WAGES	2,258	
		COURSE FEES , TRAVEL & ACCOMMODATION	5,750	
E143820		**WORK SUPERVISOR VEHICLE**		
		OPERATING COSTS		**46,527**
		ALLOCATED PLANT COSTS	17,016	
		PLANT DEPRECIATION	29,511	
E143850		**PUBLIC WORKS OVERHEADS OTHER COSTS**		**9,197**
		REGIONAL ROAD GROUP SECRETARIAL SERVICES	2,700	
		PHONE CHARGES	2,300	
		ATLYST METROCOUNT SUBSCRIPTION	1,197	
		OTHER COSTS NOT TAKEN UP ELSEWHERE	3,000	
E143900		**ADMINISTRATION ALLOCATED**		**218,702**
		ADMINISTRATION APPLICABLE TO		
		WORKS & SERVICES TO BE DISTRIBUTED AS		
		A PART OF OVERHEADS	218,702	
E143861		**SMALL PLANT NOT ALLOCATED**		**63,177**
		UNALLOCATED PLANT DEPRECIATION	1,279	
		UNALLOCATED PLANT OTHER COSTS	61,898	
SUB TOTAL OPERATING EXPENSES				**1,283,510**

PUBLIC WORKS OVERHEADS (CONT)

Operating Expenditure

E143901	**LESS RECOVERED FROM WORKS & SERVICES**		**(1,281,310)**
	OVERHEADS ON WAGES OF WORKS STAFF		
	(177.70% of wages allocated to each Job)	(1,257,310)	
	WORKS MANAGER'S & SUPERVISOR'S TIME SPENT ON		
	GOVERNANCE MEMBERS	(9,000)	
	GOVERNANCE GENERAL	(15,000)	
TOTAL OPERATING EXPENDITURE			**2,200**

Operating Income

I143031	**REIMBURSEMENTS**		**200**
	REIMBURSEMENT OF ANY COSTS ABOVE	200	
I143046	**SALE OF MATERIALS**		**2,000**
	SCRAP METAL ETC.	2,000	
TOTAL OPERATING INCOME			**2,200**

CLEANING OVERHEADS

Operating Expenditure

E147010	**SUPERANNUATION**		**12,529**
	SHIRES CONTRIBUTION TO CLEANING STAFF		
	SUPERANNUATION	12,529	
E147011	**PROTECTIVE CLOTHING**		**1,000**
	SHIRES CONTRIBUTION TO CLEANING STAFF		
	PROTECTIVE CLOTHING	1,000	
E147013	**ANNUAL LEAVE**		**5,068**
	ABOVE LEAVE APPLICABLE TO WORKS STAFF	5,068	
E147014	**PUBLIC HOLIDAYS**		**3,401**
	ABOVE LEAVE APPLICABLE TO WORKS STAFF	3,401	
E147015	**SICK LEAVE**		**2,534**
	ABOVE LEAVE APPLICABLE TO WORKS STAFF	2,534	
E147018	**VEHICLE FUEL & RUNNING COSTS**		**8,296**
	OPERATION COSTS ALLOCATED	5,568	
	DEPRECIATION	2,728	

CLEANING OVERHEADS CONT.

E147023	**CLEANING MATERIALS**		**15,000**
	COST OF CHEMICALS & CLEANING EQUIP	15,000	
E147024	**CLEANERS - RECRUITMENT**		**1,000**
	CLEANERS - RECRUITMENT	1,000	
E147025	**CLEANERS ADMIN/STOCK**		**1,973**
	WAGES	1,087	
	OVERHEADS	886	
E147026	**CLEANING STAFF STAFF HOUSING ALLOCATED**		**5,392**
	COSTS FOR CLEANING STAFF HOUSING OPERATION,		
	MAINTENANCE AND DEPRECATION ALLOCATED FROM		
	SCHEDULE 9 NETTED AGAINST RENTS FOR THE FOLLOWING :-		
	Cleaner - 36 Annetts Rd	5,392	
E147019	**WORKERS COMPENSATION**		**3,709**
	WORKERS COMPENSATION FOR CLEANERS	3,709	
E147020	**ADMINISTRATION ALLOCATED**		**23,941**
	ADMINISTRATION APPLICABLE TO CLEANERS	23,941	
SUB TOTAL CLEANERS OPERATING EXPENSES			**83,842**
E147021	**LESS RECOVERED FROM CLEANING ALLOCATIONS**		**(83,842)**
	OVERHEADS ON WAGES OF CLEANING STAFF		
	(83.04% of wages allocated to each Job)	(83,842)	
TOTAL CLEANERS OPERATING EXPENDITURE			**-**

PLANT OPERATION COSTS

Operating Expenditure

E144180	**INSURANCE**		**25,494**
	COMPREHENSIVE MOTOR VEHICLE INSURANCE FOR		
	(ALLOCATION THROUGH PLANT NUMBER)	25,494	
E144234	**OPERATOR/INTERNAL REPAIR WAGES & OVERHEADS**		**181,426**
	FULL TIME MECHANIC	65,332	
	OVERHEADS MECHANIC	116,094	
E144336	**BLADES & POINTS**		**11,000**
	ALLOWANCE FOR GRADER BLADES & POINTS		
	REQUIRED FOR WORKS PLANT OPERATION/MTCE	11,000	
E144337	**PARTS & EXTERNAL REPAIRS**		**91,600**
	PARTS & EXTERNAL REPAIRS FOR WORKS PLANT/VEHICLES		
	(ALLOCATION THROUGH PLANT NUMBER)	91,600	
E144338	**TYRES & TUBES**		**28,300**
	TYRES & TUBES FOR WORKS VEHICLES		
	(ALLOCATION THROUGH PLANT NUMBER)	28,300	

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 14 OTHER PROPERTY & SERVICES
PLANT OPERATION COSTS (CONT)

Operating Expenditure

E144339	**FUEL & OIL**		**223,246**
	FUEL & OIL ALLOCATED FROM STOCK TO WORKS VEHICLES		
	WORKS (ALLOCATION BY PLANT NUMBER)	223,246	
E144348	**VEHICLE REGISTRATION/LICENSES**		**12,385**
	VEHICLE REGISTRATION FOR WORKS VEHICLES		
	(ALLOCATION THROUGH PLANT NUMBER)	12,385	
E144990	**DEPRECIATION OF PLANT**		**332,183**
	DEPRECIATION OF ITEMS OF PLANT USED FOR		
	WORKS	332,183	
	less unallocated plant depreciation		
SUBTOTAL OPERATING EXPENDITURE			**905,633**
E144905	**LESS DEPRECIATION COSTS RECOVERED FROM**		**(332,183)**
	WORKS & SERVICES	(332,183)	
E144906	**LESS PLANT OPERATION COSTS RECOVERED FROM**		**(520,020)**
	WORKS & SERVICES	(520,020)	
TOTAL OPERATING EXPENDITURE			**53,430**

Operating Income

I144031	**REIMBURSEMENTS**		**3,000**
	REIMBURSEMENT OF MISCELLANEOUS COSTS	3,000	
I144038	**DIESEL FUEL REBATE**		**50,000**
	FEDERAL GOVERNMENT REBATE	50,000	
TOTAL OPERATING INCOME			**53,000**

SHIRE OF DALWALLINU
2026/27 BUDGET
SCHEDULE 14 OTHER PROPERTY & SERVICES
ADMINISTRATION OVERHEADS
Operating Expenditure

E145010	**ADMINISTRATION ADVERTISING**		**9,082**
	ANNUAL ALLOWANCE FOR ADVERTISING:-		
	TOTALLY LOCALLY, KALANNIE KAPERS AND		
	ADMIN EMPLOYMENT NOTICES	9,082	
E145030	**COMPUTER OPERATING EXPENSES**		**285,358**
	SOFTWARE ANNUAL LICENSE COSTS SYNERGYSOFT		
	FOR FINANCIAL ACCOUNTING/PROPERTY SYSTEM	56,737	
	IT SUPORT	24,940	
	MICROSOFT LICENSING, ANTIVIRUS, STORAGE & BACKUP	25,337	
	ADOBE CREATIVE CLOUD PACKAGE	3,744	
	THREADLOCKER APPLICATION BUNDLE	3,600	
	MERAKI FIREWALL SUPPORT RENEWAL	2,482	
	NEW MAGIQ ERP SYSTEM	70,000	
	NEW MAGIQ ERP SYSTEM GO LIVE EXPENSES	10,200	
	MAGIQ SOFTWARE ANNUAL LICENCE	61,368	
	MANAGED WIRELESS ACCESS POINTS	4,000	
	IT SECURITY UPGRADES & TRAINING	4,050	
	SERVER WARRANTY RENEWALS	2,000	
	COMPUTER REPLACEMENTS X 6 & REPAIRS	14,400	
	SMALL IT EQUIPMENT - UPS ETC	2,500	
E145035	**CONSULTANTS**		**33,500**
	LAND & BUILDING REVALUATION	30,000	
	FINANCIAL CONSULTANTS	3,500	
E145040	**INSURANCE**		**40,937**
	PUBLIC LIABILITY & PROFESSIONAL INDEMNITY (50%)	24,816	
	PERSONAL ACCIDENT & TRAVEL (50%)	1,216	
	CRIME (100%)	5,460	
	EXTRAS ON PROPERTY LIST	2,670	
	MANAGEMENT LIABILITY (30%)	3,965	
	EMPLOYEE ASSISTANCE PROGRAM (34%)	2,810	
E145045	**INTEREST CHARGES - LEASED EQUIPMENT**		**239**
	ADMINISTRATION OFFICE PHOTOCOPIERS	239	
E145055	**LEGAL COSTS**		**5,000**
	ALLOWANCE FOR LEGAL ADVICE OF ADMINISTRATION		
	MATTERS	5,000	
E145065	**MINOR FURNITURE & EQUIPMENT**		**4,400**
	ALLOWANCE FOR SMALL ITEMS OF FURNITURE		
	REPLACEMENT IPHONE ALLOWANCE	2,000	
	MATERIAL NOT ENOUGH TO CAPITALISE	2,400	

SCHEDULE 14 OTHER PROPERTY & SERVICES

ADMINISTRATION OVERHEADS (CONT)

Operating Expenditure

E145070		**ADMINISTRATION VEHICLE COSTS**			**55,770**
		PLANT ALLOCATED COSTS MONTHLY FOR :-			
		CEO; MCS; MPDS and POOL VEHICLE	28,514	55,770	
		DEPRECIATION ON VEHICLES	27,256		
E145075		**OFFICE EQUIPMENT MAINTENANCE**			**16,000**
		SERVICE/MAINTENANCE COSTS OF EQUIPMENT		16,000	
E145079		**ADMINISTRATION BUILDING OPERATION COSTS**			**54,740**
	J88	BUILDING & CONTENTS INSURANCE		7,070	
		ELECTRICITY		6,731	
		SHIRE RATES		768	
		RUBBISH REMOVAL CHARGES/ESL		2,035	
		ALARM MONITORING		1,822	
		CLEANERS WAGES		14,089	
		CLEANERS OVERHEADS		11,700	
		OTHER MATERIALS & CONTRACTS		9,161	
		WATER RATES & CONSUMPTION		1,365	
E145080		**ADMINISTRATION BUILDING MAINTENANCE COSTS**			**17,185**
	Q88	BUILDING MTCE OFFICER WAGES		1,613	
		BUILDING MTCE OFFICER OHEADS		2,865	
		BUILDING MTCE PLANT		123	
		PLANT DEPRECIATION		125	
		PEST CONTROL		660	
		ELECTRICAL MAINTENANCE		2,000	
		PLUMBING MAINTENANCE		1,500	
		FIRE EXTINGUISHER MAINTENANCE		1,000	
		OTHER COSTS, MATERIALS & CONTRACTS		7,300	
E145085		**OTHER MINOR COSTS**			**2,000**
		MISCELLANEOUS ITEMS		2,000	
E145090		**POSTAGE & FREIGHT**			**3,500**
		ALLOWANCE FOR POSTAGE & FREIGHT		3,500	
E145095		**PRINTING & STATIONERY**			**12,900**
		ALLOWANCE FOR GENERAL STATIONERY		8,000	
		PRINTING ENVELOPES		2,000	
		BUSINESS CARDS		600	
		BINDING MINUTES		800	
		COPIER/PRINTER PAPER		1,500	
E145100		**SHIRE WEBSITE**			**1,500**
		SUPPORT AND UPGRADES OF WEBSITE		1,500	
E145101		**ADMINISTRATION STAFF RECRUITMENT & RELOCATION COSTS**			**1,000**
		ALLOWANCE TO RECRUIT ADMINISTRATION STAFF			
		ALLOCATION INCLUDES TRAVEL,			
		ADVERTISING, FURNITURE RELOCATION AND			
		MEDICAL/POLICE CLEARANCES		1,000	

SCHEDULE 14 OTHER PROPERTY & SERVICES

ADMINISTRATION OVERHEADS (CONT)

Operating Expenditure

E145105	**ADMINISTRATION STAFF SALARIES & ALLOWANCES**		**1,186,184**
	ALLOCATION FROM SALARIES & ALLOWANCES		
	SCHEDULE OF ALL ADMINISTRATION STAFF:-		
	SALARIES & WAGES	992,475	
	SICK LEAVE CASH OUT SCHEME	8,775	
	SUPERANNUATION	149,564	
	FRINGE BENEFIT TAX	35,370	
E145110	**ADMINISTRATION STAFF EXPENSES OTHER**		**38,395**
	STAFF CONFERENCE ATTENDANCE FEES	9,300	
	ACCOMMODATION	6,825	
	TRAVEL EXPENSES	1,000	
	UNIFORM COSTS and REFRESHMENTS	8,200	
	INTERNET - CEO RESIDENCE	960	
	LG PROFESSIONALS MEMBERSHIP CEO & MCS	1,120	
	STAFF TRAINING	10,990	
E145190	**ADMINISTRATION STAFF HOUSING ALLOCATED**		**86,950**
	COSTS FOR ADMINISTRATION STAFF HOUSING OPERATION,		
	MAINTENANCE AND DEPRECIATION ALLOCATED FROM		
	SCHEDULE 9 NETTED AGAINST RENTS FOR THE FOLLOWING :-		
	CEO - 3 BELL STREET		
	CSO - 11B ANDERSON WAY		
	MPDS - 6A COUSINS ROAD		
	FO - 1 WATTLE CLOSE		
	MCS - 3 SALMON GUM PLACE	86,950	
E145120	**TELEPHONES AND COMMUNICATIONS COSTS**		**19,557**
	ADMINISTRATION TELEPHONES		
	AND MOBILE TELEPHONES RENT & CALLS		
	OFFICE PHONE	11,709	
	CEO;MCS;MPDS MOBILE PHONES	1,260	
	INTERNET & WIRELESS	6,588	
E145117	**SUBSCRIPTIONS/MEMBERSHIPS ADMINISTRATION**		**49,591**
	WORKPLACE RELATIONS	9,568	
	WALGA TAX SERVICE	2,179	
	WALGA INFORMATION & COMMUNICATION TECHNOLOGY SERVICES (COUNCIL CONNECT)	14,740	
	SAFE ROADS SIGN PACKAGE	1,096	
	EFTSURE SUBSCRIPTION	6,563	
	LANDGATE - SLIP SUBSCRIPTION	2,559	
	RAMM SOFTWARE SUPPORT	10,187	
	OTHER SUBSCRIPTIONS	2,700	
E145041	**WORKERS COMPENSATION**		**39,351**
	PERCENTAGE OF INSURANCE PREMIUM RELATING		
	TO ADMINISTRATION STAFF	39,351	
E145136	**HOUSING SUBSIDY ALLOWANCE**		**15,600**
	OWNER OCCUPIED OR RENTAL ALLOWANCE	15,600	
E145910	**DEPRECIATION - RIGHT OF USE ASSETS**		**3,813**
	ADMINISTRATION OFFICE PHOTOCOPIERS	3,813	

SCHEDULE 14 OTHER PROPERTY & SERVICES

ADMINISTRATION OVERHEADS (CONT)

Operating Expenditure

E145990	**DEPRECIATION**		**64,964**
	DEPRECIATION ON ADMINISTRATION BUILDING		
	FURNISHINGS EQUIPMENT & FITTINGS	64,964	
SUB TOTAL OPERATING EXPENDITURE			**2,047,517**
E145901	**LESS ADMINISTRATION COSTS ALLOCATED**		**(2,040,867)**
	OVERHEAD ALLOCATION	(2,040,867)	
TOTAL OPERATING EXPENDITURE			**6,650**

Operating Income

I145005	**COMMISSIONS**		**500**
	BSL & CTF	500	
I145015	**OTHER MINOR INCOME**		**50**
	MISC INCOME	50	
I145020	**PHOTOCOPYING**		**100**
	OVER THE COUNTER REQUESTS FOR COPYING	100	
I145055	**REIMBURSEMENTS**		**5,000**
	LGIS VALUATION REIMBURSEMENT	4,000	
	VARIOUS REIMBURSEMENTS OF EXPENSES	5,000	
I145065	**SPECIAL LICENCE PLATES**		**1,000**
	SALE OF SPECIAL NUMBER PLATES	1,000	
TOTAL OPERATING INCOME			**6,650**

ADMINISTRATION OVERHEADS (CONT)

Capital Expenditure

E145810	**TRANSFER TO LEAVE RESERVE**		**25,000**
	TRANSFER FOR FUTURE LEAVE	25,000	
TOTAL CAPITAL EXPENDITURE			**25,000**

Capital Income

I145410	**TRANSFER FROM IT MANAGEMENT RESERVE**		**70,000**
	ERP SYSTEM UPGRADE	70,000	
I145411	**TRANSFER FROM LEAVE RESERVE**		**11,206**
	CEO LSL FROM FEB 2027 1 DAY PER FORTNIGHT	11,206	
TOTAL CAPITAL INCOME			**81,206**

SHIRE OF DALWALLINU
2026/27 BUDGET

CAPITAL SCHEDULE

LAND AND BUILDINGS
Capital Expenditure

E073852		**CAPITAL EXPENDITURE - BUILDINGS**		**28,000**
	K89	MEDICAL CENTRE ROOF PAINTING	28,000	
E092040		**CAPITAL EXPENDITURE - BUILDINGS - STAFF HOUSING**		**18,230**
	K122	6A COUSINS RD FLOORING UPGRADE	18,230	
E093853		**CAPITAL EXPENDITURE - BUILDINGS - OTHER HOUSING**		**1,198,260**
	K99	LOT 72 PRIOR ST BATHROOM UPGRADE (35.40%)	13,240	
	K114	UNIT 1, 11 JAMES ST BATHROOM UPGRADE (26%)	7,722	
	K153	UNIT 4 & 5 MYERS ST AGED HOUSING STAGE 1 C/FWD	48,000	
	K155	UNITS 1, 2 & 3 MYERS ST AGED HOUSING STAGE 2	1,129,298	
E107805		**CAPITAL EXPENDITURE - BUILDINGS**		**100,000**
	K38	DALWALLINU CRAFT SHOP UPGRADE	100,000	
E113859		**CAPITAL EXPENDITURE - BUILDINGS**		**11,150**
	K85	KALANNIE SPORTS PAVILLION - HWU BOOSTER	11,150	
E132865		**CAPITAL EXPENDITURE - BUILDINGS**		**15,000**
	K49	C/VAN PARK WESTERN ABLUTION REPAIRS	15,000	
TOTAL CAPITAL EXPENDITURE LAND AND BUILDINGS				**1,370,640**

SHIRE OF DALWALLINU
2026/27 BUDGET

CAPITAL SCHEDULE (CONT)

INFRASTRUCTURE STREETS & ROADS
Capital Expenditure

E121700	**REGIONAL ROAD GROUP**		**934,226**
		934,226	
E121720	**ROADS TO RECOVERY**		**1,458,113**
		1,458,113	
E121735	**WHEATBELT SECONDARY FREIGHT NETWORK**		**85,810**
		85,810	
E121730	**ROAD PROGRAM (OWN WORKS)**		**687,594**
		687,594	
E121795	**DRFAWA AGRN 1283 FLOOD DAMAGE REPAIR WORKS**		**2,000,000**
		2,000,000	
TOTAL CAPITAL EXPENDITURE INFRASTRUCTURE STREETS & ROADS			**5,165,743**

SHIRE OF DALWALLINU
2026/27 BUDGET

INFRASTRUCTURE OTHER
Capital Expenditure

E051814		**CAPITAL EXPENDITURE - OTHER INFRASTRUCTURE**		**86,000**
		3 x WATER TANKS AT NUGADONG AIRSTRIP	86,000	
E103844		**CAPITAL EXPENDITURE - OTHER INFRASTRUCTURE**		**46,383**
	O36	MAIN SEWER LINE - RETENTION FROM 25/26	46,383	
E107806		**CAPITAL EXPENDITURE - OTHER INFRASTRUCTURE**		**33,650**
	O19	DALWALLINU CEMETERY FENCE	20,790	
	O19	DALWALLINU CEMETERY NICHE WALL EXTENSION	12,860	
E112849		**CAPITAL EXPENDITURE - OTHER INFRASTRUCTURE**		**265,850**
	O95	AQUATIC CENTRE POOL LINING REPLACEMENT C/FWD	247,500	
	O95	AQUATIC CENTRE - MAIN POOL PUMP	8,750	
	O95	AQUATIC CENTRE - PRE PUMP STRAINER	9,600	
E113858		**CAPITAL EXPENDITURE - OTHER INFRASTRUCTURE**		**498,220**
	O41	DALWALLINU SPORTS CLUB BOWLING GREEN C/FWD	410,100	
	O40	DALWALLINU REC CENTRE PRECINCT FENCE	43,120	
	O32	DALWALLINU REC CENTRE SEATING WITH SHADE	8,000	
	O29	KALANNIE REC CENTRE PLAYGROUND SHADE SHELTER	37,000	
TOTAL CAPITAL EXPENDITURE INFRASTRUCTURE OTHER				**930,103**

INFRASTRUCTURE OTHER FOOTPATHS
Capital Expenditure

E121740		**FOOTPATH CONSTRUCTION**		**178,932**
	F0193	STRICKLAND DRIVE (LEAHY TO MYERS)	83,640	
	F0194	MYERS ROAD (STRICKLAND TO COLIN ANDERSON)	26,650	
	F0184	WASLEY STREET (C/FWD)	68,642	
TOTAL CAPITAL EXPENDITURE INFRASTRUCTURE OTHER FOOTPATHS				**178,932**

SHIRE OF DALWALLINU
2026/27 BUDGET

CAPITAL SCHEDULE (CONT)

PLANT AND EQUIPMENT
Capital Expenditure

E113838		**CAPITAL EXPENDITURE - PLANT & EQUIPMENT**		**14,232**
		CHLORSHIELD DALWALLINU OVAL DAM C/FWD	14,232	
E123810		**CAPITAL PLANT AND EQUIPMENT**		**100,265**
	CP011	30,000L DIESEL TANK INC SWIPE CARD SYSTEM	100,265	
E123819		**CAPITAL ROAD PLANT PURCHASE**		**661,500**
	DL9138	HITACHI LOADER	360,000	
	DL73	TOYOTA HILUX UTILITY 4x2	39,000	
	DL134	TOYOTA HILUX UTILITY 4x2	39,000	
	DL281	TOYOTA HILUX UTILITY 4x4	58,000	
	CP012	PERUZZO FLAIL MOWER	22,500	
	CP013	95HP TRACTOR	75,000	
	CP014	SEWER TANK	60,000	
	CP001	SLASHER ATTACHMENT FOR TRACTOR	8,000	
E124803		**CAPITAL PLANT AND EQUIPMENT**		**10,000**
		NUGADONG AIRSTRIP GENERATOR	10,000	
TOTAL CAPITAL EXPENDITURE PLANT AND EQUIPMENT				**785,997**

SHIRE OF DALWALLINU
2026/27 BUDGET

CAPITAL SCHEDULE (CONT)

PLANT AND EQUIPMENT

Capital Income

I123119	**PROCEEDS SALE OF PLANT - ROAD PLANT & LAND**		**223,000**
	DL9346 NISSAN PRIME MOVER (C/FWD)	50,000	
	DL9138 LOADER	100,000	
	DL73 TOYOTA HILUX	17,000	
	DL134 TOYOTA HILUX	17,000	
	DL281 TOYOTA HILUX	26,000	
	FLAIL MOWER	10,000	
	SEWER TANK	3,000	
I111042	**PROCEEDS SALE OF BUILDING - RECREATION & CULTURE**		**138,259**
	BUNTINE TOWN HALL BUILDING	31,811	
	WUBIN TOWN HALL BUILDING	106,448	
I111043	**PROCEEDS SALE OF LAND - RECREATION & CULTURE**		**69,922**
	BUNTINE TOWN HALL LAND	21,825	
	BUNTINE TOWN CWA LAND	24,545	
	WUBIN TOWN HALL LAND	23,552	
I135129	**PROCEEDS SALE OF PLANT - OTHER ECONOMIC SERVICES**		**270,000**
	SALE OF COMMERCIAL LAND - MCNEILL ST	120,000	
	SALE OF INDUSTRIAL LAND - ROBERTS RD	150,000	
	PROCEEDS SALE OF PLANT - ADMINISTRATION		**-**
TOTAL CAPITAL INCOME LAND AND PLANT AND EQUIPMENT			**701,181**
			9,132,595

General Ledger Account (Code)	Particulars	Unit Rate	2025/26 Charges incl. GST if applicable	2026/27 Charges incl. GST if applicable
	GENERAL PURPOSE FUNDING			
	Rating			
I 031180.46	Settlement Enquiry - Rates		61.00	62.00
I 031180.46	Settlement Enquiry - Orders & Requisitions		95.00	99.00
I 031172.46	4 Instalment Plan Admin Fee		39.00	42.00
I 031172.46	Adhoc Payment Plan Admin Fee		42.00	42.00
	GOVERNANCE			
I 041035.46	**Other Charges**			
	Copy of Council Minutes	Per month	5.00	5.00
	Other Sundry Charges			
I 145060.46	Shire Maps	Per map	6.00	6.00
I 041037.46	Electoral Rolls	Per copy	13.50	13.50
I 145015.90	Postage/Freight - book & merchandise sales		per Aust Post	per Aust Post
I 132037.46	Shire Merchandise - Travel Cup	each	16.00	16.00
I 132037.46	Shire Merchandise - Coffee Mug	each	12.00	12.00
I 132037.46	Shire Merchandise - Coffee Cup Glass	each	16.00	16.00
I 132037.46	Shire Merchandise - Drink Bottle	each	17.50	17.50
I 132037.46	Shire Merchandise - Black/White Cap	each	14.00	14.00
I 132037.46	Shire Merchandise - Bucket Hat	each	22.00	22.00
I 132037.46	Shire Merchandise - Stubby Cooler	each	6.00	6.00
I 132037.46	Shire Merchandise - Shopping Bag	each	8.00	8.00
I 132037.46	Shire Merchandise - Shire of Dalwallinu Magnet	each	2.50	2.50
I 132037.46	Shire Merchandise - Street Sign Magnet	each	4.00	4.00
I 132037.46	Shire Merchandise - Street Sign Replica Sticker	each	30.00	30.00
I 145020.46	Photocopying - First 4 Copies	Per A4 page	0.90	1.00
	- Each Additional Copy	Per A4 page	0.30	0.30
	- Student Copying of Library Books	Per A4 page	0.30	0.30
	- Colour Copies	Per A4 page	0.90	0.90
	Freedom of Information fees as per the Freedom of Information Regulations 1993 Schedule 1 (as per Freedom of Information Act 1992)			
I 145015.46	Freedom of Information (FOI) Application Fee		30.00	30.00
I 145015.46	FOI - Search Fee	Per hour	30.00	30.00
I 145065.46	Special Series Plate Admin Fees		72.00	75.00

General Ledger Account (Code)	Particulars	Unit Rate	2025/26 Charges incl. GST if applicable	2026/27 Charges incl. GST if applicable
	LAW, ORDER & PUBLIC SAFETY			
I 051043.43	**Bush Fire Infringements**			
	These infringement amounts are as fixed by the Bush Fires Act 1954 and regulations			
I 052043.43	**Dog Infringements**			
	These infringements amounts are as fixed by The Dog Act 1976 and regulations			
I 052046.46	**Dog & Cat Pound Fees**			
	Shire Impounding Fee	Per dog	100.00	100.00
	Shire Impounding Fee - After Hours	Per dog	130.00	130.00
	Shire Animal Release Fee	Per dog	50.00	50.00
	Shire Pound Sustenance Fee	Per day	20.00	20.00
I 052047.46	Destruction of a Dog Fee	Per dog	50.00	50.00
I 052042.42	**Dog Registration Fee**			
	These fees are as fixed by the *Dog Act* 1976 and Regulations			
I 052044.46	**Cat Registration Fees**			
	These fees are as fixed by the *Cat Act 2011* and Regulations			
L 930580.00	Bond for Cat cage		100.00	100.00
I 053046.46	**Impounded Vehicle/Good Fees**			
	Collection of impounded item	per item	500.00	500.00
	Holding fee	daily	15.00	15.00
	HEALTH			
I 071042.42	**Connection to Sewerage Scheme Fees**			
	Sewerage Connection Application Fee	Per connection		75.00
I 071042.42	**Health Act Fees**			
	These fees are as fixed by the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Amendment Regulations 2004		as per Act	as per Act
I071043.46	**Food Act Fees**			
	Notification Fee - As per *Food Act 2008* 110. (3)(c) - Food Regulations 2009	On Commencement	as per Act	as per Act
	Registration Fee - As per *Food Act 2008* 110. (3)(c) - Food Regulations 2009	On Commencement	as per Act	as per Act
	Re-Inspection Fee	Per inspection	300.00	300.00
I 071042.42	**Offensive Trade Fees**			
	These fees are as specified in the Health (Offensive Trades) Regulations 1976	As per the regulations		as per Act
I 071042.42	**Public Building Fees**			
	Public Building Approval	Per Approval	260.00	as per Act
	These fees are as specified in the Health (Public Building) Regulations 1992			
	Request for Service (Inspection by Officer)			
	as per *Local Government Act 1995* sec 6.18	Per Hour (or part)	132.00	132.00
I 071042.42	**Lodging House**			
	Registration of Lodging House		180.00	180.00
I 071045.42	**Stallholders Fees**			
	Daily *(Community fundraising organisations are exempt)*		50.00	50.00
I 071045.42	Street Traders Licence Fees	Per annum	300.00	300.00

General Ledger Account (Code)	Particulars	Unit Rate	2025/26 Charges incl. GST if applicable	2026/27 Charges incl. GST if applicable
	EDUCATION & WELFARE			
	*****Under Education & Welfare - Community Hire, Schools & P&C hirers for children's functions receive a 50% discount on fees unless otherwise stated*****			
	*****Community hire = Community group that is registered in the Shire of Dalwallinu and function is open for all community***			
I081046	Multi Purpose Early Childhood Learning Centre			
	Activity Room (Other Hirers (subject to availability)) (max 4hrs)	Half day	50.00	51.00
	Activity Room (Other Hirers (subject to availability))	Full day	100.00	102.00
	Activity Room Hire Bond - Refundable	Per hire	210.00	210.00
	Key Bond - Refundable	Per key	70.00	70.00
	HOUSING			
I 091210.41	**Housing Rentals (Staff)**			
(STAFF)	***(where otherwise not agreed to in employment contracts)***			
	Anderson Way (11B) Dalwallinu	Per week	251.00	262.00
	Annetts Road (36) Dalwallinu	Per week	251.00	262.00
	Annetts Road (68A) Dalwallinu	Per week	350.00	366.00
	Annetts Road (68B) Dalwallinu	Per week	290.00	303.00
	Bell Street (3) Dalwallinu	Per week	593.00	620.00
	Cousins Road (6A) Dalwallinu	Per week	326.00	380.00
	Cousins Road (6B) Dalwallinu	Per week	398.00	416.00
	Dowie Street (2) Dalwallinu	Per week	251.00	262.00
	Dowie Street (4) Dalwallinu	Per week	251.00	262.00
	Johnston Street (65) Dalwallinu	Per week	251.00	262.00
	Leahy Street (46) Dalwallinu	Per week	371.00	388.00
	Rayner Street (13) Dalwallinu	Per week	245.00	256.00
	Rayner Street (15) Dalwallinu	Per week	245.00	256.00
	Roberts Road (10) Dalwallinu	Per week	251.00	262.00
	Salmon Gum Place (3) Dalwallinu	Per week	398.00	416.00
	South Street (3) Dalwallinu	Per week	350.00	366.00
	Wattle Close (1) Dalwallinu	Per week	251.00	262.00
	Other Housing Rentals			
I 092411	***Non-Employees***			
	Anderson Way (11A) Dalwallinu	Per week	287.00	300.00
	Harris Street (8) Dalwallinu (Vet)	Per week	28.00	30.00
	Leahy Street (38) Dalwallinu	Per week	350.00	366.00
	Salmon Gum Place (1) Dalwallinu	Per week	594.00	621.00
	South Street (1) Dalwallinu	Per week	351.00	367.00
	South Street (7) Dalwallinu	Per week	351.00	367.00
	Annetts Road (68C) Dalwallinu - Short term (min 2 nights stay)	Per night	110.00	115.00
	Annetts Road (68C) Dalwallinu - Short term accomodation Emergency accomodation - subject to meeting criteria	Per night	free	free
	Pioneer House room - single	Per week	-	250.00
	Pioneer House room - couple	Per week	-	275.00
I 092414	***Joint Venture***			
	Rentals subject to Dept of Housing Income Test. All household incomes included			
	Following Rentals Indicative Only			
	James Street (Unit 1/11) Dalwallinu*	Per week	251.00	262.00
	James Street (Unit 2/11) Dalwallinu*	Per week	251.00	262.00
	James Street (Unit 3/11) Dalwallinu	Per week	216.00	226.00
	James Street (Unit 4/11) Dalwallinu	Per week	216.00	226.00
	McLevie Way (6) Dalwallinu	Per week	287.00	300.00
	Prior Street (72) Kalannie	Per week	287.00	287.00
	Rayner Street (21) Dalwallinu	Per week	227.00	237.00
	Rayner Street (23) Dalwallinu	Per week	227.00	237.00
I 092412	***Aged Persons Housing***			
	*Rentals are calculated as 30% of Total Aged Pensions if Tenant can produce a valid Pensioner Entitlement Card			
	Pioneer Place (8) Dalwallinu*	Per week	184.00	192.00
	Sullivan Lodge Units (3)*	Per week	159.00	166.00
	Wilfred Thomas Lodge Units (2)*	Per week	164.00	172.00
	Unit 1, Myers Street	Per week	-	226.00
	Unit 2, Myers Street	Per week	-	226.00
L 930580	***Bonds***			
	Unless the rent for the premises exceeds $1,200 per week, the security bond must not exceed the sum of 4 weeks' rent			
	Pet Bond (if tenant has a pet)	per pet	260.00	260.00

General Ledger Account (Code)	Particulars	Unit Rate	2025/26 Charges incl. GST if applicable	2026/27 Charges incl. GST if applicable
	COMMUNITY AMENITIES			
I 101047.47	**Refuse Removal Charges**			
	Once Weekly Service	Per annum	254.00	265.00
	Twice Weekly Service	Per annum	496.00	518.00
	Fortnightly Recycling Service - 240L	Per annum	158.00	165.00
	Fortnightly Recycling Service - 3m3	Per annum	2,806.00	2,935.00
I 102053.46	**Refuse Site Charges**			
	Household Waste *(Kitchen, Food scraps)* - dumped in pit	m^3	60.00	62.00
	General Waste *(Building, Metal, Green)* – not dumped in pit	m^3	46.00	48.00
	Controlled Waste Disposal	Per 1000 litres or part thereof	-	55.00
I 103045.45	**Sewage Rates**			
	As set by section 41 of the *Health Act 1911*			
I 103046.46	**Septic Tank Pumpouts & Sullage Waste Removal**			
	Septic Tank Pump Out			
	- Initial Charge		300.00	314.00
	- Septic Tank Pumpout	Per tank	267.00	279.00
	- Travel Inside Shire (One Way Only)	Per km	4.00	4.20
	- Travel Outside Shire (Both Ways)	Per km	4.00	4.20
	(Minimum travel distance = 15km to dump site)			
	(eg if a property is 50km from Dalwallinu town the total kms would be 50+15=65. 70km from Dalwallinu town and outside of the Shire, the total kms would be 70+70+15=155)			
	Sullage Waste Removal			
	- Initial Charge		319.00	333.00
	- Sullage Waste Removal Charge	Per 500 litres or part thereof	58.00	60.00
	- Travel Inside Shire (One Way Only)	Per km	4.00	4.20
	- Travel Outside Shire (Both Ways)	Per km	4.00	4.20
	(Minimum travel distance = 15km to dump site)			
	(eg if a property is 50km from Dalwallinu town the total kms would be 50+15=65. 70km from Dalwallinu town and outside of the Shire, the total kms would be 70+70+15=155)			
	Portable Toilet Pumpout			
	- Initial Charge		63.00	65.00
	- Portable Toilet Pumpout	Per Toilet	138.00	144.00
	- Travel (Both Ways)	Per km	4.00	4.20
I 102049.46	**Asbestos Waste Disposal**			
	From Buildings within the Shire	m3	free	free
	(must be wrapped in appropriate plastic - contact Shire for exact processes)			
I 103048.46	***Scheme amendment fees calculated by regulation and available on application.***			
	Waste water Headworks charges (applicable when the development is to be connected to the Shire Sewerage Scheme) Standard fee per lot/ residential service		2,200.00	2,249.00
	Stormwater Headworks Contribution per lot		573.00	585.00
I 106046.46	**Town Planning Fees - Part 1 - Maximum Fixed Fees**			
	The fees for town planning are as set under the Planning and Development (Local Government Planning Scheme) Regulations 2000.	as per Act		
I 106190.46	**Liquor Licensing Fees**			
	Section 39 Certificate	Per Certificate	64.00	64.00
	Section 40 Certificate	Per Certificate	64.00	64.00
	Extended Trading Permit Referrals	Per Referral	64.00	64.00

General Ledger Account (Code)	Particulars	Unit Rate	2025/26 Charges incl. GST if applicable	2026/27 Charges incl. GST if applicable
	COMMUNITY AMENITIES			
	Cemetery Fees			
I 107046.46	***Interment***			
	Adult Burial		743.00	760.00
	Child Burial (under 7 years)		528.00	540.00
	Re - Opening Fee (Ordinary Grave) plus burial fee		174.00	178.00
	" " (Monumented Grave) plus burial fee		212.00	217.00
I 107047.46	***Grant of Right of Burial (25 years) issue or renewal***			
	Land for grave 2.4m x 1.2m		114.00	119.00
	Land for grave 2.4m x 2.4m (side by side plots)		170.00	178.00
	Copy of Right of Burial		57.00	59.00
I 107046.46	***Additional Burial Services***			
	Interment without due notice		74.00	76.00
	Late Interment		74.00	76.00
	Interment (Weekends & Public Holidays)		270.00	276.00
	Grave Digging beyond 1.8m		72.00	74.00
I 107046.46	***Exhumation Fees***			
	Exhumation Application Fee		528.00	540.00
	Exhumation Fee - Completed by external party		as per actual	as per actual
	Re-interment after Exhumation		345.00	353.00
I 107047.46	***Monumental Permit Fees***			
	Permit - Headstone Erection		48.00	49.00
	Permit - Monument		48.00	49.00
I 107046.46	***Placement of Ashes***			
	Disposal of Ashes			
	- Interment of ashes in a family grave plus reopening fee		74.00	76.00
	Niche Wall Fees			
	- Purchase of single niche	additional artwork will incur extra costs	353.00	361.00
	- Purchase of double niche	additional artwork will incur extra costs	642.00	657.00
	- Double niche (Second Standard Inscription)	additional artwork will incur extra costs	293.00	300.00
	- Plaque only install during the week		86.00	88.00
	- Plaque only install non workday		175.00	179.00
	Interment of Ashes in Niche Wall inc plaque install			
	- Normal workday during the week		120.00	123.00
	- Non workday		245.00	251.00
	Reservations		62.00	63.00
	Cemetery Fees			
I 107047.46	***Licences***			
	Funeral Directors	Annual	49.00	50.00
	Monumental Workers	Annual	49.00	50.00
	The fees for cemeteries are as set under the *Cemeteries Act 1986* and Local Laws			
	Public Amenity Fees			
I 107048.46	***Dalwallinu Ablution Block***			
	Shower - hot water usage	5min	2.00	2.00

General Ledger Account (Code)	Particulars	Unit Rate	2025/26 Charges incl. GST if applicable	2026/27 Charges incl. GST if applicable
	RECREATION & CULTURE			
	*****Under Recreation and Culture - Junior Sports, Schools & P&C hirers for children's functions receive a 50% discount on fees unless otherwise stated*****			
	*****Community hire = Community group that is registered in the Shire of Dalwallinu and function is open for all community members*****			
	Hall Hire Fees			
I 111005.44	***Fees applicable for - Wubin Hall Supper Room***			
I 111003.44	***Fees applicable for - Kalannie Hall***			
	Commercial/Retail Trade/Businesses	Per Day	261.00	267.00
	Hourly Fee (min hire of 3 hours)	Per hour	36.00	37.00
	Private Functions	Per Day	168.00	172.00
	Hourly Fee (min hire of 3 hours)	Per hour	31.00	32.00
	Community Hire			
	a) Without Entry Charge	Per Day	free	free
	b) With Entry Charge	Per Day	86.00	88.00
I 111001.44	**Buntine Fire Shed Training Room - Commercial/Retail**	Per Day	83.00	85.00
	Buntine Fire Shed Training Room - Private Functions	Per Day	51.00	52.00
	Buntine Fire Shed Training Room - Community Hire			
	Without Entry Charge		free	free
	With Entry Charge	Per Day	34.00	35.00
I 111004.44	***Pithara Supper Room - Commercial/Retail Trade/Businesses***	Per Day	86.00	88.00
	Pithara Supper Room - Private Functions	Per Day	53.00	54.00
	Pithara Supper Room - Community Hire			
	Without Entry Charge		free	free
	With Entry Charge	Per Day	35.00	35.00
I 111008.46	**Discovery Centre - Community Room**			
	> Room Hire w/ no set-up	Per Day	94.00	96.00
	>Room Hire w/ set-up	Per Day	153.00	156.00
	Hall Hire Bonds (incl Community Room)			
	refundable on clear inspection		210.00	210.00
	Key Bond	Per Key	70.00	70.00
I113044.44	**Equipment Hire**			
	Flatfold Tables / per table	Per day	8.00	8.00
	Chairs / Per chair (cream chairs only)	Per day	1.00	1.00
	Chairs / Per chair (black chairs only)	Per day	2.00	2.00
	Portable Stage (no set up or delivery included. Dance group excluded)	Per day	100.00	100.00
	Equipment Bond		50.00	50.00
I 112046.46	**Swimming Pool Fees**			
	Gate Admissions			
	Adults, Students & Children (5 - 15 years of age)	Per day	4.00	4.00
	Seniors/Pensioners	Per day	2.50	2.50
	Toddlers (from 0-4 years of age)		free	free
	Spectator Fee	Per day	1.50	1.50
	Multi Entry Booklet (10 x gate entry) - non-refundable	Per booklet	35.00	35.00
	Multi Entry Booklet (20 x gate entry) - non-refundable	Per booklet	60.00	60.00
	Event Entry Fee (eg movie night/disco)		6.00	6.00
	After Hours Usage (2 people needed with Bronze Medallion)	Per 1/2 hour	36.00	37.00
	School - In term Swimming/Carnivals (9am-3pm) - normal school discount is not applicable	Per person	2.50	2.50
I112050.46	Swim School Lessons (1st & 2nd child)	per child/lesson	12.50	13.00
I112050.46	Swim School Lessons (3rd and subsequent child)	per child/lesson	10.50	11.00
I112050.46	Bronze Medallion Course 12hrs (min. 4 participants)	per course	150.00	150.00
I112050.46	Aqua Aerobics Classes booklet (6 sessions - Inc entry fee)	Per booklet	80.00	75.00
I112050.46	Aqua Aerobics Classes (Inc entry fee)	per class	15.00	15.00
I112050.46	Aqua Aerobics Classes - Senior/Pensioners (Inc entry fee)	per class	7.00	7.00
I112050.46	Private Swimming Lesson	per lesson	65.00	67.00

General Ledger Account (Code)	Particulars	Unit Rate	2025/26 Charges incl. GST if applicable	2026/27 Charges incl. GST if applicable
	RECREATION & CULTURE			
I 112046.46	**Season Tickets**			
	Does not cover School Functions (Carnivals, Swimming Lessons), Private Lessons or Events (No discounts available under this section)			
	Adults, Children, Students		155.00	155.00
	Seniors, Pensioners		124.00	124.00
	Family - (4 members of the same family unit)		435.00	435.00
	- Each extra family member		72.00	72.00
	Discount on Season Tickets			
	15 Kilometres and over from Pool -10%			
	1/2 Season (from 1st January) - 50%			
	Exclusive Use (Manager on duty)			
	Main Pool - Morning & Afternoon Hire	Per hour	88.00	90.00
	Main Pool - Night Hire	Per hour	108.00	110.00
	Hire of Large Inflatable	per hire	62.00	63.00
	Hire of Large Inflatable including supervisor for 2hrs	per hire	-	120.00
	Hire of facility to conduct swimming lessons or other water activities (during normal opening hours)	per hour	16.50	17.00
I 113044.44	**Dalwallinu Recreation Centre**			
	Full Complex			
	(8am - midnight)	Daily	895.00	915.00
	Basketball Court			
	(8am - midnight)	Daily	238.00	243.00
		Hourly	71.00	72.00
	Basketball Court incl. Kitchen/Bar	Daily	373.00	381.00
	Main Hall (previously Oval Room)			
	(8am - midnight)	Daily	298.00	304.00
		Hourly	77.00	78.00
	Main Hall incl. Kitchen/Bar	Daily	426.00	435.00
	Meeting Room or Foyer Only	Daily	95.00	97.00
	Meeting Room or Foyer incl. Kitchen/Bar	Daily	178.00	182.00
	Kitchen/Bar Only	Daily	142.00	145.00
	any additional cleaning (minimum 2 hours)	Hourly	90.00	92.00
	Replacement Access Key Card	each	20.00	20.00
	Other Charges			
	Multi-purpose courts light usage	Hourly	20.00	20.00
	Indoor Sports Hire (eg Basketball, Netball)	Per season	778.00	795.00
	- includes use of Outdoor Courts			
	- Limit One Hiring Per Week			
	Junior Sports Hire	Per season	50% of	50% of
	Oval & Changerooms	Daily	243.00	248.00
	Oval	Daily	92.00	94.00
	Hockey Pavilion - Casual Hire	Daily	82.00	83.00
	Outdoor Sports Hire Oval (cricket)	Per season	227.00	232.00
	Squash Court Tokens - non-refundable	half hour	2.50	2.50
	Ag Society & Art Festival (Whole Complex plus Meeting Room up to 10 times)		896.00	916.00
	Dalwallinu Football Club - (All Home Games, Outdoor Training Sessions & Meeting Room up to 5 times)		4,014.00	4,100.00
	Hockey Pavilion - Season Hire	Per season	1,200.00	1,200.00
L930580.00	***Recreation Centre Bonds***			
	Full Complex	Per hire	450.00	450.00
	Main Hall or Basketball Courts	Per hire	350.00	350.00
	Meeting Room or Foyer	Per hire	50.00	50.00
	Hockey Pavilion	Per hire	210.00	210.00
	Oval Bond for commercial use	Per hire	500.00	500.00
	Tennis nets and court poles	Per hire	34.00	34.00
	Any Recreation Centre Key	Per key	70.00	70.00
	Equipment Bond (Microphone, Score Board Remote)	Per mic	100.00	100.00
	Portable BBQ bond (Junior Cricket)	Per hire	200.00	200.00
	Government Agencies are exempt from bonds.			

General Ledger Account (Code)	Particulars	Unit Rate	2025/26 Charges incl. GST if applicable	2026/27 Charges incl. GST if applicable
	RECREATION & CULTURE			
I 113045.44	**Wubin Sports Pavilion**			
	Commercial/Retail Trade/Businesses			
	Daily Fee	Daily	238.00	243.00
	Hourly Fee (min hire of 3 hours)	Per hour	35.00	35.00
	Private Functions			
	Daily Fee	Daily	169.00	172.00
	Community Hire			
	a) Without Entry Charge	Daily	Free	Free
	b) With Entry Charge	Daily	60.00	61.00
	Wubin Sports Pavilion Bonds			
	Full Complex	Per hire	210.00	210.00
I 113144.44	**Kalannie Sports Pavilion**			
	Commercial/Retail Trade/Businesses			
	Daily Fee	Daily	238.00	243.00
	Hourly Fee (min hire of 3 hours)	Per hour	35.00	36.00
	Private Functions			
	Daily Fee	Daily	169.00	172.00
	Community Hire			
	Daily Fee	Daily	60.00	61.00
	Kalannie Sports Pavilion Bonds			
	Full Complex	Per hire	210.00	210.00
	Kalannie Sports Ground			
	Oval & Changerooms	Daily	241.00	246.00
	Oval	Daily	1.00	91.00
	Outdoor Sports Hire (eg Cricket, Hockey)	Per season	227.00	232.00
	- Oval, Changeroom, Kitchen, Viewing Room			
	- Limit One Hiring Per Week			
	Kalannie Football Club - All Home Games and Training Sessions)		1,807.00	1,850.00
I 113043.44	**Gymnasium Charges**			
	Up front fee	Annual	702.00	702.00
	Up front fee paid by up front payment or direct debit	6 Monthly	390.00	390.00
	Up front fee paid by up front payment or direct debit	3 Monthly	195.00	195.00
	Up front fee paid by direct debit only	Monthly	65.00	65.00
	Up front fee paid by direct debit only	Fortnightly	30.00	30.00
	plus - Access Card fee - non-refundable	one off	15.00	20.00
	Corporate membership (5 memberships - minimum)	Annual	3,000.00	3,000.00
	- Each extra corporate member	Annual	550.00	550.00
	Junior (12-18) must be accompanied by an adult	Annual	260.00	260.00
	Junior (12-18) must be accompanied by an adult	6 Monthly	130.00	130.00
	Junior (12-18) must be accompanied by an adult	3 Monthly	65.00	65.00
	Casual Gymnasium Charges			
	Casual option is for non-shire residents (tourists, contractors and irregular business travellers)			
	Up front fee	Weekly	25.00	25.00
	plus - Access Card fee - refundable	one off	15.00	20.00
	Card Replacement Fee	one off	15.00	20.00
I 116031.46	**Other Culture**			
	Pioneer Wall Plaque	Per plaque	-	at cost
	Pioneer Wall Plaque installation	one off	-	123.00

General Ledger Account (Code)	Particulars	Unit Rate	2025/26 Charges incl. GST if applicable	2026/27 Charges incl. GST if applicable
	ECONOMIC SERVICES			
I 132156.46	**Kalannie Caravan Park**			
	Kalannie Caravan Park - Powered Site	Per night	25.00	26.00
	Kalannie Caravan Park - Non-Powered Site	Per night	15.00	16.00
	Kalannie Caravan Park - Powered Site	Weekly	150.00	157.00
	Kalannie Caravan Park - Non-Powered Site	Weekly	90.00	94.00
	Kalannie Caravan Park - Caravan Storage fee (off sites)	Weekly	-	25.00
	Kalannie Caravan Park - Shower Fee	per use	-	5.00
I 133042.42	**Building Control**			
	The fees are set in Building Regulations 2012 - Schedule 2 Applications for Building Permit, Demolition Permit, Occupancy Permit and Building Approval Certificate			
I 133042.42	Certificate of Design Compliance	$1.75/m2	$305 min fee	$305 min fee
I 133042.42	Certificate of Construction Compliance	$1.25/m2	$80 min fee	$80 min fee
I 133042.42	Certificate of Building Compliance	$1.25/m2	$80 min fee	$80 min fee
I 133042.42	Bushfire Attack Level Assessment (BAL)	per assessment	400.00	400.00
I 133142.42	Demolition Permit Fee		#	#
I 071046.46	Swimming Pool Enclosures Initial Inspection Fee	Per pool	-	240.00
	Swimming Pool Enclosures Annual Inspection Fee	Per pool	58.45	65.00
	# as defined by statutory regulations			
L930580.00	#Building Services Levy (BSL)	$	#	#
	#Building Approval Certificate	$	#	#
	#Unauthorised Building Work	%	#	#
I 145005.39	Includes administration fee of $5.00 (No GST)			5.00
	# as defined by statutory regulations			
L930580.00	Building Construction Industry Training Fund Levy (0.2% of estimated value including GST)	%	#	#
I 145005.39	$8.25 Administration Fee (inc GST)		8.25	8.25
I 134046.46	**Other Economic Services**			
	Water from Standpipes	Per kilolitre or part thereof	11.80	12.50
	1000 Litres = 1 Kilolitre			
L 930580	Swipe Card Bond		50.00	50.00
I 134040.46	Electricity for Electric vehicles	Per kWh	0.57	0.58
	Caravan Park Overflow Charge around Recreation Area	per caravan per night	23.00	24.00
	Highway Signage			
I 135031.31	Highway Signage Sign Display Fee	2 years	154.00	156.00
I 135031.31	Highway Signage Signs Manufacturing Fee	as required	at cost	at cost

General Ledger Account (Code)	Particulars	Unit Rate	2025/26 Charges incl. GST if applicable	2026/27 Charges incl. GST if applicable
	OTHER PROPERTY & SERVICES			
	Extractive Industries			
I 145015.46	Licence Application Fee		357.00	373.00
I 145015.46	Annual Licence Renewal			
	Excavation less then 1 Hectare		178.00	186.00
	Excavation Greater than 1 Hectare		357.00	373.00
	Secured Sum			
	a) Excavate Sand, Clay etc			
	Rate of Bond per Hectare		1,182.00	1,236.00
	b) Excavate Stone, Gravel etc			
	Rate of Bond per Hectare		1,773.00	1,854.00
	- Licence Transfer Fee		61.00	64.00
	Sales of Stock and Materials			
I 144046.46	- Used Grader Blades	Each	80.00	84.00
	- Used Grader Tyres	Each	160.00	167.00
I 143046.46	- Sand - up to 7m3	m3	28.00	29.00
	- over 7m3	m3	21.00	22.00
	- 5mm, 10mm & 14mm Aggregate ex Stock	m3	95.00	99.00
	- Metal Sweepings	m3	36.00	38.00
	- Used Cement Slabs	Each	3.70	3.90
	- Gravel	Tonne	3.70	3.90
	Delivery and loading not included			
I 141396.46	**Private Works Rates**			
	Hire of Plant & Equipment - includes Operator (NO dry hire of plant)			
	Staff Hire Rate (All Inclusive - Hourly Rate)	Per hour	cost plus 25% plus GST	cost plus 25% plus GST
	Plant Hire Rate (includes operator)	Per hour	cost plus 25% plus GST	cost plus 25% plus GST
	Private Works based on Cost Plus			
	Cost plus Admin Fee of 12.5%			
	Plus Profit Margin of 12.5%			

10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING)

Nil

14 MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2)

Nil

15 SCHEDULING OF MEETING

The next Ordinary Meeting of Council will be held on 28 July 2026 at the Shire of Dalwallinu Council Chambers, Dalwallinu commencing at 5.00pm.

16 CLOSURE

There being no further business, the Chairperson closed the meeting at 3:34pm.

17 CERTIFICATION

I, Keith Leslie Carter, certify that the minutes of the Special Council Meeting held on the 21 July 2026, as shown on page numbers 1 to 175 were confirmed as a true record at the Ordinary Council meeting held on 28 July 2026.

K.L. Carter

CHAIRPERSON

28-07-2026

DATE