Shire of Dalwallinu

2026-2027 Budget

SHIRE OF DALWALLINU

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
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

OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
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.

SHIRE OF DALWALLINU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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	2025/26 Actual	2025/26 Budget
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.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget Opening Balance	2026/27 Budget Transfer to	2026/27 Budget Transfer (from)	2026/27 Budget Closing Balance	2025/26 Actual Opening Balance	2025/26 Actual Transfer to	2025/26 Actual Transfer (from)	2025/26 Actual Closing Balance	2025/26 Budget Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Budget 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.

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%			