

SHIRE OF CUNDERDIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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The Shire of Cunderdin a Class 4 local government conducts the operations of a local government with the following community vision:

A thriving and progressive community.

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,626,173	2,457,702	2,528,405
Grants, subsidies and contributions		2,566,958	2,031,973	657,271
Fees and charges	15	655,368	540,596	505,814
Interest revenue	9(a)	101,200	114,138	101,200
Other revenue		5,000	77,167	10,000
		5,954,699	5,221,576	3,802,690
Expenses				
Employee costs		(2,365,593)	(1,727,862)	(1,733,087)
Materials and contracts		(2,397,326)	(1,745,476)	(1,814,436)
Utility charges		(308,613)	(310,649)	(265,446)
Depreciation	6	(3,454,305)	(3,496,643)	(3,275,245)
Finance costs	9(c)	(38,484)	(24,184)	(41,875)
Insurance		(232,708)	(224,319)	(220,730)
Other expenditure		(92,045)	(28,052)	(66,914)
		(8,889,074)	(7,557,185)	(7,417,733)
		(2,934,375)	(2,335,609)	(3,615,043)
Capital grants, subsidies and contributions		2,870,572	1,853,325	1,625,062
Profit on asset disposals	5	95,000	0	98,000
Fair value adjustments to financial assets at fair value through profit or loss		0	(3,551)	0
		2,965,572	1,849,774	1,723,062
Net result for the period		31,197	(485,835)	(1,891,981)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		31,197	(485,835)	(1,891,981)

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

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

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		2,626,173	2,501,754	2,528,406
Grants, subsidies and contributions		2,566,958	2,070,254	657,271
Fees and charges		655,368	540,596	505,814
Interest revenue		101,200	114,138	101,200
Goods and services tax received		0	53,706	
Other revenue		5,000	77,167	10,000
		5,954,699	5,357,615	3,802,691
Payments				
Employee costs		(2,365,593)	(1,769,996)	(1,733,087)
Materials and contracts		(2,397,326)	(1,648,716)	(1,814,436)
Utility charges		(308,613)	(310,649)	(265,446)
Finance costs		(38,484)	(24,184)	(41,875)
Insurance paid		(232,708)	(224,319)	(220,730)
Other expenditure		(92,045)	(28,052)	(66,914)
		(5,434,769)	(4,005,916)	(4,142,488)
Net cash provided by (used in) operating activities	4	519,930	1,351,699	(339,797)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,488,000)	(1,962,839)	(3,338,755)
Payments for construction of infrastructure	5(b)	(4,411,492)	(2,324,964)	(3,279,314)
Capital grants, subsidies and contributions		2,870,572	1,853,325	1,625,062
Proceeds from sale of property, plant and equipment	5(a)	95,000	1	98,000
Net cash (used in) investing activities		(2,933,920)	(2,434,477)	(4,895,007)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(67,405)	(63,188)	(64,014)
Proceeds from new borrowings	7(a)	0	0	600,000
Net cash provided by (used in) financing activities		(67,405)	(63,188)	535,986
Net (decrease) in cash held		(2,481,395)	(1,145,966)	(4,698,818)
Cash at beginning of year		3,710,700	4,825,072	6,234,961
Cash and cash equivalents at the end of the year	4	1,229,305	3,679,106	1,536,143

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Rates Written Off	Rate	Waiver			0	67,497	0	write off small balances as per	write off small balances as per
					0	67,497	0		

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

OPERATING ACTIVITIES

Revenue from operating activities

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

Expenditure from operating activities

Employee costs	
Materials and contracts	
Utility charges	
Depreciation	
Finance costs	
Insurance	
Other expenditure	

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

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

Outflows from investing activities

Payments for property, plant and equipment	
Payments for construction of infrastructure	

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	
Transfers from reserve accounts	

Outflows from financing activities

Repayment of borrowings	
Transfers to reserve accounts	

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

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

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

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
2(a)(i)	2,401,299	2,295,955	2,294,822
2(a)	224,872	161,748	233,583
	2,566,958	2,031,973	657,271
15	655,368	540,596	505,814
9(a)	101,200	114,138	101,200
	5,000	77,167	10,000
5	95,000	0	98,000
	0	(3,551)	0
	6,049,697	5,218,026	3,900,690
	(2,365,593)	(1,727,862)	(1,733,087)
	(2,397,326)	(1,745,476)	(1,814,436)
	(308,613)	(310,649)	(265,446)
6	(3,454,305)	(3,496,643)	(3,275,245)
9(c)	(38,484)	(24,184)	(41,875)
	(232,708)	(224,319)	(220,730)
	(92,045)	(28,052)	(66,914)
	(8,889,074)	(7,557,185)	(7,417,733)
3(c)	3,155,618	3,509,543	3,177,245
	316,241	1,170,384	(339,798)
	2,870,572	1,853,325	1,625,062
5(a)	95,000	1	98,000
	2,965,572	1,853,326	1,723,062
5(a)	(1,488,000)	(1,962,839)	(3,338,755)
5(b)	(4,411,492)	(2,324,964)	(3,279,314)
	(5,899,492)	(4,287,803)	(6,618,069)
	(2,933,920)	(2,434,477)	(4,895,007)
	0	0	600,000
8(a)	612,000	22,206	520,005
	612,000	22,206	1,120,005
7(a)	(67,405)	(63,188)	(64,014)
8(a)	(170,000)	(469,646)	(280,000)
	(237,405)	(532,834)	(344,014)
	374,595	(510,628)	775,991
3	2,243,648	3,986,775	4,459,366
	316,241	1,170,384	(339,798)
	(2,933,920)	(2,434,477)	(4,895,007)
	374,595	(510,628)	775,991
3	564	2,212,054	552

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

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

1 BASIS OF PREPARATION

The annual budget of the Shire of Cunderdin which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-1 Amendments to Australian Accounting Standards*
- *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
- *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
- *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
- *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
- *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
- *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
- *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2014-10 Amendments to Australian Accounting Standards*
- *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
- *Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards*
- *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
- *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
- *(Appendix D) [for for-profit entities]*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
- *(Appendix D) [for not-for-profit and superannuation entities]*
- *AASB 2024-2 Amendments to Australian Accounting Standards*
- *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
- *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.10991	397	6,363,773	699,461		699,461	588,077	586,477
Rural	Unimproved valuation	0.00392	259	433,921,000	1,701,838		1,701,838	1,707,878	1,708,345
Mining	Unimproved valuation	0.00392	0		0		0		
Total general rates			656	440,284,773	2,401,299	0	2,401,299	2,295,955	2,294,822
		Minimum							
		\$							
(ii) Minimum payment									
Residential	Gross rental valuation	853.00	93	217,737	79,329		79,329	102,602	102,602
Rural	Unimproved valuation	853.00	124	13,145,900	105,772		105,772	87,464	88,305
Mining	Unimproved valuation	853.00	11	80,272	9,383		9,383	9,959	13,456
Total minimum payments			228	13,443,909	194,484	0	194,484	200,025	204,363
Total general rates and minimum payments			884	453,728,682	2,595,783	0	2,595,783	2,495,980	2,499,185
(iii) Ex-gratia rates									
					30,388		30,388	29,220	29,220
					2,626,171	0	2,626,171	2,525,200	2,528,405
Rates Written Off (Refer note 2(e))							0	(67,497)	0
Total rates					2,626,171	0	2,626,171	2,457,703	2,528,405
Instalment plan charges							11,000	6,337	5,500
Instalment plan interest							7,000	8,019	7,000
Late payment of rate or service charge interest							14,200	20,582	14,200
							32,200	34,938	26,700

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	22nd September 2025	0	0.0%	11.0%
Option two				
First instalment				
Second instalment				
Option three				
First instalment	22nd September 2025	10	5.5%	11.0%
Second instalment	24th November 2025	10	5.5%	11.0%
Third instalment	27th January 2026	10	5.5%	11.0%
Fourth instalment	30th March 2026	10	5.5%	11.0%

(c) Objectives and Reasons for Differential Rating

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

(i) Differential general rate

Description	Characteristics	Objects	Reasons

(ii) Differential Minimum Payment

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	1,229,304	3,710,700	1,536,143
	1,457,465	1,457,465	
	(130,364)	(130,364)	641,615
	0	0	
	2,556,405	5,037,801	2,177,758
	(203,881)	(203,881)	(111,309)
	(364,627)	(364,627)	(318,638)
7	0	(67,405)	
	(243,604)	(243,604)	(248,976)
	(812,112)	(879,517)	(678,923)
	1,744,293	4,158,284	1,498,835
3(b)	(1,743,729)	(1,914,636)	(1,498,282)
	564	2,243,648	553

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(1,743,729)	(2,185,728)	(1,498,282)
	0	67,405	0
		203,687	
	(1,743,729)	(1,914,636)	(1,498,282)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Less: Movement in liabilities associated with restricted cash
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Depreciation
Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(95,000)	0	(98,000)
	0	9,349	0
	0	3,551	0
6	3,454,305	3,496,643	3,275,245
	(203,687)	0	0
	3,155,618	3,509,543	3,177,245

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 1,229,304	\$ 3,710,700	\$ 1,536,143
Total cash and cash equivalents		1,229,304	3,710,700	1,536,143
Held as				
- Unrestricted cash and cash equivalents		(514,425)	1,524,972	1,536,143
- Restricted cash and cash equivalents		1,743,729	2,185,728	0
	3(a)	1,229,304	3,710,700	1,536,143
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,743,729	2,185,728	0
- Restricted financial assets at amortised cost - term deposits		0	0	1,498,282
		1,743,729	2,185,728	1,498,282
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	1,743,729	2,185,728	1,498,282
		1,743,729	2,185,728	1,498,282
Reconciliation of net cash provided by operating activities to net result				
Net result		31,197	(485,835)	(1,891,980)
Depreciation	6	3,454,305	3,496,643	3,275,245
(Profit)/loss on sale of asset	5	(95,000)	0	(98,000)
Adjustments to fair value of financial assets at fair value through profit and loss		0	3,551	0
(Increase)/decrease in receivables		0	136,039	
Increase/(decrease) in payables		0	54,626	
Capital grants, subsidies and contributions		(2,870,572)	(1,853,325)	(1,625,062)
Net cash from operating activities		519,930	1,351,699	(339,797)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget			2024/25 Actual			2024/25 Budget		
	Additions	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Sale Proceeds	Disposals - Profit
	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment									
Land - freehold land	350,000			0	1	1	430,000		
Buildings - non-specialised	242,000			1,291,844	0	0	1,894,079		
Furniture and equipment	115,000			19,497	0	0	153,000		
Plant and equipment	781,000	95,000	95,000	651,498	0	0	861,676	98,000	98,000
Total	1,488,000	95,000	95,000	1,962,839	1	1	3,338,755	98,000	98,000
(b) Infrastructure									
Infrastructure - roads	1,510,355			1,603,458	0	0	2,174,954		
Infrastructure - footpaths	536,564			165,942	0	0	180,000		
Infrastructure - bridges	60,000								
Infrastructure -airports	200,000								
Infrastructure - other	2,104,573			555,564	0	0			
Other infrastructure [describe]							924,360		
Total	4,411,492	0	0	2,324,964	0	0	3,279,314	0	0
Total	5,899,492	95,000	95,000	4,287,803	1	1	6,618,069	98,000	98,000

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - bridges
Infrastructure -airports
Infrastructure - other

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
528,937	572,618	528,198
11,070	9,728	11,154
386,105	386,105	350,889
2,047,340	2,047,340	1,938,370
24,486	24,486	21,475
62,600	62,600	49,800
93,300	93,300	65,315
300,466	300,466	310,044
3,454,304	3,496,643	3,275,245
26,567	26,567	26,371
14,405	14,405	14,192
0	0	83
73,280	73,280	85,316
47,844	41,942	39,918
17,430	19,505	14,964
593,458	592,253	599,667
2,286,007	2,328,457	2,480,239
0	4,920	
395,313	395,313	14,495
3,454,304	3,496,643	3,275,245

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
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - bridges
Infrastructure -airports
Infrastructure - other

AMORTISATION

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

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

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

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

7. 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	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
Housing	78	WATC	5.2%	\$ 0	\$	\$	\$ 0	\$	\$ 0	\$ 0	\$ 0	\$ 0	\$	\$ 0	\$ 600,000	\$ 0	\$ 600,000	\$ 0
Recreation Centre	76	WATC	5.2%	753,277		(67,405)	685,872	(38,484)	816,465	0	(63,188)	753,277	(24,184)	816,465	0	(64,014)	752,451	(41,875)
				753,277	0	(67,405)	685,872	(38,484)	816,465	0	(63,188)	753,277	(24,184)	816,465	600,000	(64,014)	1,352,451	(41,875)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

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

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

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

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	(4,000)	(4,000)	(4,000)
Total amount of credit unused	6,000	6,000	6,000
Loan facilities			
Loan facilities in use at balance date	685,872	753,277	1,352,451

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 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	203,687	7,455		211,142	194,338	9,349	0	203,687	194,338			194,338
(b) Plant Replacement	267,688	9,798	(150,000)	127,486	159,991	107,697	0	267,688	159,992	100,000		259,992
(c) Airfield	122,254	4,475		126,729	116,643	5,611	0	122,254	104,791			104,791
(d) Community Bus	4,527	10,166		14,693	25,506	1,227	(22,206)	4,527	22,206		(22,206)	0
(e) Asset Replacement	335,145	12,267	(200,000)	147,412	266,311	68,834	0	335,145	274,343			274,343
(f) Buildings	514,286	18,823	(200,000)	333,109	490,681	23,605	0	514,286	497,799		(497,799)	0
(g) Cunderdin Museum	69,774	17,554	(62,000)	25,328	52,260	17,514	0	69,774	52,260	15,000		67,260
(h) Sporting Surfaces Replacement	185,760	26,799		212,559	158,152	27,608	0	185,760	158,152	20,000		178,152
(i) Age Appropriate Accomodation	227,796	53,338		281,134	174,406	53,390	0	227,796	174,406	45,000		219,406
(j) Cunderdin Memorial Swimming Pool	254,811	9,326		264,137	100,000	154,811	0	254,811	100,000	100,000		200,000
	2,185,728	170,000	(612,000)	1,743,729	1,738,288	469,646	(22,206)	2,185,728	1,738,287	280,000	(520,005)	1,498,282

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant Replacement	Ongoing	To be used to fund acquisition, disposal and maintenance of plant and equipment.
(c) Airfield	Ongoing	To be used to fund acquisition, disposal and maintenance of property, buildings, plant and equipment associated with the Cunderdin airfield
(d) Community Bus	Ongoing	To be used to fund acquisition, disposal and maintenance of the community bus
(e) Asset Replacement	Ongoing	To provide the replacement of necessary equipment, furniture and infrastructure comprising of roads, drains, footpaths and recreation assets
(f) Buildings	Ongoing	To be used to fund acquisition, disposal and maintenance of land and Buildings
(g) Cunderdin Museum	Ongoing	To be used to fund exhibitions and upgrades to the Cunderdin Museum.
(h) Sporting Surfaces Replacement	Ongoing	To be used to fund the replacement of the tennis and bowling surfaces in Cunderdin and Meckering.
(i) Age Appropriate Accomodation	Ongoing	To be used to fund the ongoing maintenance and upgrades of Sandalwood Village and other Aged Accomodation.
(j) Cunderdin Memorial Swimming Pool	Ongoing	To be used to fund the ongoing maintenance and upgrades of Cunderdin Memorial Swimming Pool

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

9. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	80,000	85,536	80,000
Other interest revenue	21,200	28,601	21,200
	101,200	114,137	101,200
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	60,000	50,500	53,000
Other services	0	3,100	0
	60,000	53,600	53,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	38,484	24,184	41,875
	38,484	24,184	41,875
(d) Write offs			
Fees and charges	0	8,366	0
	0	8,366	0

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

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President Alison Harris			
President's allowance	1,500	100	1,500
Meeting attendance fees	6,600	6,360	6,890
	8,100	6,460	8,390
Deputy President Tony Smith			
Deputy President's allowance	375	0	375
Meeting attendance fees	3,240	3,120	3,380
	3,615	3,120	3,755
Councillor Todd Harris			
Meeting attendance fees	3,240	3,120	3,380
	3,240	3,120	3,380
Councillor Holly Godfrey			
Meeting attendance fees	3,240	2,340	3,380
	3,240	2,340	3,380
Councillor Bernie Daly			
Meeting attendance fees	3,240	2,860	3,380
	3,240	2,860	3,380
Councillor Norm Jenzen			
Meeting attendance fees	3,240	2,340	3,380
	3,240	2,340	3,380
Councillor Natalie Snooke			
Meeting attendance fees	3,240	3,120	3,380
	3,240	3,120	3,380
Total Council Member Remuneration	27,915	23,360	29,045
President's allowance	1,500	100	1,500
Deputy President's allowance	375	0	375
Meeting attendance fees	26,040	23,260	27,170
	27,915	23,360	29,045

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

11. INVESTMENT IN ASSOCIATES

(b) Share of Investment in Country Regional Council

Summarised statement of comprehensive income

Interest Income
Other revenue
Total operating revenue

Depreciation
Total operating expenses

Profit/(loss) from continuing operations

Other comprehensive income
Total comprehensive income for
the period

Reconciliation to carrying amounts

Opening net assets 1 July
Profit/(Loss) for the period
Closing net assets 1 July

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Interest Income	101,200	114,138	101,200
Other revenue	10,000	77,167	10,000
Total operating revenue	111,200	191,305	111,200
Depreciation	(3,454,304)	(3,496,343)	(3,275,245)
Total operating expenses	(3,454,304)	(3,496,343)	(3,275,245)
Profit/(loss) from continuing operations	(3,343,104)	(3,305,038)	(3,164,045)
Other comprehensive income	(3,343,104)	(3,305,038)	(3,164,045)
Total comprehensive income for the period			
Reconciliation to carrying amounts			
Opening net assets 1 July	0	3,305,038	3,164,045
Profit/(Loss) for the period	(3,343,104)	(3,305,038)	(3,164,045)
Closing net assets 1 July	(3,343,104)	0	0

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

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

12. TRUST FUNDS

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Working Trust	12,248	0	0	12,248
	12,248	0	0	12,248

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

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

SHIRE OF CUNDERDIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2026

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

To Provide a decision making process for the efficient allocation of resources.

Includes the activities of Council and the administrative support available to council for the provision of governance for 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 and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operation framework for environmental and community health.

Inspection of food outlets and their control, noise control and waste disposal compliance.

Education and welfare

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

Maintenance of aged housing and provision of aged and youth services.

Housing

To provide and maintain housing

Provision of staff housing and other housing to the community.

Community amenities

To Provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance of public halls. Civic centres, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Funding library, museum and other cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, parking facilities and traffic control. Cleaning of streets, maintenance of street trees and lighting.

Economic services

To promote the Shire and its economic wellbeing.

Tourism and area promotion including coordination of events. Provision of rural services including weed control, vermin control and standpipes. Building control.

Other property and services

To monitor and control the Shires overhead and operating accounts.

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

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

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	13,500	0	13,500
Law, order, public safety	144,394	18,480	2,850
Health		1,077	0
Education and welfare	95,000	93,869	95,000
Housing	22,034	41,141	34,400
Community amenities	252,544	255,321	237,618
Recreation and culture	40,650	36,711	30,200
Transport	40,000	34,840	40,000
Economic services	33,646	55,479	34,646
Other property and services	13,600	3,678	17,600
	655,368	540,596	505,814

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