



ANNUAL BUDGET 2026/2027

Adopted 22 July 2026



A thriving progressive community

SHIRE OF CUNDERDIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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

Mission:

To demonstrate proactive, inclusive and responsible leadership in the provision of facilities, infrastructure and services for our community now and into the future.

SHIRE OF CUNDERDIN
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)	2,720,700	2,615,142	2,626,173
Grants, subsidies and contributions		858,900	3,683,856	2,566,958
Fees and charges	13	585,700	644,944	655,368
Interest revenue	9(a)	98,500	108,168	101,200
Other revenue		6,000	26,834	5,000
		4,269,800	7,078,944	5,954,699
Expenses				
Employee costs		(2,153,900)	(2,082,466)	(2,365,593)
Materials and contracts		(2,223,300)	(1,686,895)	(2,397,326)
Utility charges		(220,400)	(275,852)	(308,613)
Depreciation	6	(3,644,900)	(3,640,355)	(3,454,305)
Finance costs	9(c)	(42,900)	(43,765)	(38,484)
Insurance		(256,600)	(240,758)	(232,708)
Other expenditure		(105,900)	(71,848)	(92,045)
		(8,647,900)	(8,041,939)	(8,889,074)
		(4,378,100)	(962,995)	(2,934,375)
Capital grants, subsidies and contributions		5,159,600	3,156,636	2,870,572
Profit on asset disposals	5	813,800	41,416	95,000
Loss on asset disposals	5	(43,000)	(40,051)	0
		5,930,400	3,158,001	2,965,572
Net result for the period		1,552,300	2,195,006	31,197
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,552,300	2,195,006	31,197

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates	\$ 2,710,700	\$ 2,617,559	\$ 2,626,173
Grants, subsidies and contributions	878,900	3,479,703	2,566,958
Fees and charges	470,700	644,944	655,368
Interest revenue	98,500	108,168	101,200
Goods and services tax received	165,000	156,130	0
Other revenue	6,000	26,834	5,000
	4,329,800	7,033,338	5,954,699

Payments

Employee costs	(2,179,900)	(2,152,130)	(2,365,593)
Materials and contracts	(2,197,300)	(1,806,419)	(2,397,326)
Utility charges	(220,400)	(275,852)	(308,613)
Finance costs	(42,900)	(43,764)	(38,484)
Insurance paid	(256,600)	(240,758)	(232,708)
Goods and services tax paid	(60,000)	0	0
Other expenditure	(105,900)	(71,848)	(92,045)
	(5,063,000)	(4,590,771)	(5,434,769)

Net cash provided by (used in) operating activities

4 (733,200) 2,442,567 519,930

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a) (1,236,000)	(1,601,339)	(1,488,000)
Payments for construction of infrastructure	5(b) (7,639,900)	(3,984,692)	(4,411,492)
Proceeds from capital grants, subsidies and contributions	5,159,600	3,156,636	2,870,572
Proceeds from disposal of property, plant and equipment	5(a) 1,734,600	76,492	95,000
Net cash (used in) investing activities	(1,981,700)	(2,352,903)	(2,933,920)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a) (71,000)	(67,405)	(67,405)
Proceeds from new borrowings	7(a) 1,200,000	0	0
Net cash provided by (used in) financing activities	1,129,000	(67,405)	(67,405)

Net increase (decrease) in cash held

(1,585,900) 22,259 (2,481,395)

Cash at beginning of year

5,116,100 5,093,884 3,710,700

Cash and cash equivalents at the end of the year

4 **3,530,200** **5,116,143** **1,229,305**

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

SHIRE OF CUNDERDIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
General rates	2(a)(i)	\$ 2,499,400	\$ 2,408,556	\$ 2,401,299
Rates excluding general rates	2(a)	221,300	206,587	224,872
Grants, subsidies and contributions		858,900	3,683,856	2,566,958
Fees and charges	13	585,700	644,944	655,368
Interest revenue	9(a)	98,500	108,168	101,200
Other revenue		6,000	26,834	5,000
Profit on asset disposals	5	813,800	41,416	95,000

Expenditure from operating activities

Employee costs		(2,153,900)	(2,082,466)	(2,365,593)
Materials and contracts		(2,223,300)	(1,686,895)	(2,397,326)
Utility charges		(220,400)	(275,852)	(308,613)
Depreciation	6	(3,644,900)	(3,640,355)	(3,454,305)
Finance costs	9(c)	(42,900)	(43,765)	(38,484)
Insurance		(256,600)	(240,758)	(232,708)
Other expenditure		(105,900)	(71,848)	(92,045)
Loss on asset disposals	5	(43,000)	(40,051)	0

Non cash amounts excluded from operating activities

	3(c)	2,874,100	3,638,990	3,155,618
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		5,159,600	3,156,636	2,870,572
Proceeds from disposal of property, plant and equipment	5(a)	1,734,600	76,492	95,000
		6,894,200	3,233,128	2,965,572

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(1,236,000)	(1,601,339)	(1,488,000)
Acquisition of infrastructure	5(b)	(7,639,900)	(3,984,692)	(4,411,492)
Payments for financial assets at amortised cost - term deposits		0	0	
		(8,875,900)	(5,586,031)	(5,899,492)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,200,000	0	0
Transfers from reserve accounts	8(a)	62,000	591,000	612,000
		1,262,000	591,000	612,000

Outflows from financing activities

Repayment of borrowings	7(a)	(71,000)	(67,405)	(67,405)
Transfers to reserve accounts	8(a)	(1,155,000)	(197,426)	(170,000)
		(1,226,000)	(264,831)	(237,405)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities	3	2,678,900	2,050,015	2,243,648
Amount attributable to investing activities		(733,200)	2,677,361	316,241
Amount attributable to financing activities		(1,981,700)	(2,352,903)	(2,933,920)
		36,000	326,169	374,595
Surplus remaining after the imposition of general rates	3	0	2,700,642	564

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

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

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 10 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 affect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
 - Expected credit losses on financial assets
 - Impairment losses of non-financial assets
 - Measurement of employee benefits

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.112000	423	6,390,343	715,700	0	715,700	706,247	699,461
Rural	Unimproved valuation	0.003491	251	510,945,000	1,783,700	0	1,783,700	1,702,308	1,701,838
Mining	Unimproved valuation	0.003491	0	0	0	0	0	0	0
Total general rates			674	517,335,343	2,499,400	0	2,499,400	2,408,556	2,401,299
		Minimum							
		\$							
(ii) Minimum payment									
Residential	Gross rental valuation	890.00	95	223,422	84,600	0	84,600	79,329	79,329
Rural	Unimproved valuation	890.00	127	15,943,600	113,000	0	113,000	105,772	105,772
Mining	Unimproved valuation	890.00	8	55,942	7,100	0	7,100	7,182	9,383
Total minimum payments			230	16,222,964	204,700	0	204,700	192,283	194,484
Total general rates and minimum payments			904	533,558,307	2,704,100	0	2,704,100	2,600,839	2,595,783
(iii) Ex-gratia rates									
Co-operative Bulk Handling					31,600	0	31,600	30,389	30,388
					2,735,700	0	2,735,700	2,631,228	2,626,171
Concessions (Refer note 2(d))							(15,000)	(16,085)	0
Total rates					2,735,700	0	2,720,700	2,615,143	2,626,171
Instalment plan charges							6,000	6,367	11,000
Instalment plan interest							8,500	8,483	7,000
Late payment of rate or service charge interest							20,000	22,261	14,200
							34,500	37,111	32,200

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.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

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

Option 2 (Four Instalments)

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

Second instalment to be made on or before 10 November 2026, or 2 months after the due date of the first instalment, whichever is the later;

Third instalment to be made on or before 11 January 2027, or 2 months after the due date of the second instalment, whichever is the later;

Fourth instalment to be made on or before 15 March 2027, or 2 months after the due date of the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	11/09/2026	0	0.0%	11.0%
Option two				
First instalment	11/09/2026	0	5.5%	11.0%
Second instalment	10/11/2026	12	5.5%	11.0%
Third instalment	11/01/2027	12	5.5%	11.0%
Fourth instalment	15/03/2027	12	5.5%	11.0%

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates written off	Rate	Waiver			\$ 15,000	\$ 16,085	\$ 0	Write off at conclusion of debt collection	Write off at conclusion of debt collection
					15,000	16,085	0		

SHIRE OF CUNDERDIN
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

Current assets

Cash and cash equivalents
Financial assets
Receivables

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	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	1,738,051	3,323,992	1,229,304
	1,792,149	1,792,149	1,457,465
	122,700	202,792	(130,364)
	3,652,900	5,318,933	2,556,405
	(310,800)	(160,818)	(203,881)
	(367,300)	(527,365)	(364,627)
7	(71,000)	(71,000)	0
	(327,100)	(341,644)	(243,604)
	(1,076,200)	(1,100,827)	(812,112)
	2,576,700	4,218,106	1,744,293
3(b)	(2,576,700)	(1,517,464)	(1,743,729)
	0	2,700,642	564

(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: Reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
Add: Current liabilities covered by funds held in reserve account
- Current portion of employee benefit provisions

Total adjustments to net current assets

8	(2,885,200)	(1,792,151)	(1,743,729)
	71,000	71,000	0
	237,500	203,687	0
	(2,576,700)	(1,517,464)	(1,743,729)

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

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current liabilities associated funds held in reserve account:
Non-cash movements in non-current assets and liabilities:
- Employee benefit provisions

Non cash 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
	\$	\$	\$
5	(813,800)	(41,416)	(95,000)
5	43,000	40,051	0
6	3,644,900	3,640,355	3,454,305
	0	0	(203,687)
	2,874,100	3,638,990	3,155,618

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

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.

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

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		\$ 3,530,200	\$ 5,116,141	\$ 1,229,304
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Restricted Cash and cash equivalents		3,252,500	2,319,516	1,743,729
Unrestricted Cash and cash equivalents		0	0	(514,425)
		3,252,500	2,319,516	1,229,304
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	2,885,200	1,792,151	1,743,729
Contract liabilities		367,300	527,365	0
Total restricted financial assets		3,252,500	2,319,516	1,743,729
(b) Reconciliation of net cash provided by operating activities				
Net result		1,552,300	2,195,006	31,197
Non-cash items:				
Depreciation	6	3,644,900	3,640,355	3,454,305
(Profit) on sale of assets	5	(770,800)	(1,365)	(95,000)
Changes in assets and liabilities:				
(Increase) in receivables		0	(111,075)	
(Decrease) in trade and other payables		0	(189,187)	
Increase in contract liabilities		0	65,469	
Capital grants, subsidies and contributions		(5,159,600)	(3,156,636)	(2,870,572)
Net cash provided by/(used in) operating activities		(733,200)	2,442,567	519,930

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.

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

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 - Sale Proceeds	Disposals - Profit
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	100,000	(673,800)	1,400,000	726,200	0	361,735	0	0	0	0	350,000	0	0
Buildings - non-specialised	328,500	0	0	0	0	401,543	(30,051)	0	0	(30,051)	242,000	0	0
Furniture and equipment	15,000	0	0	0	0	14,350	0	0	0	0	115,000	0	0
Plant and equipment	792,500	(290,000)	334,600	87,600	(43,000)	823,711	(45,076)	76,492	41,416	(10,000)	781,000	95,000	95,000
Total	1,236,000	(963,800)	1,734,600	813,800	(43,000)	1,601,339	(75,127)	76,492	41,416	(40,051)	1,488,000	95,000	95,000
(b) Infrastructure													
Infrastructure - roads	1,555,200	0	0	0	0	1,516,013	0	0	0	0	1,510,355	0	0
Infrastructure - footpaths	1,399,200	0	0	0	0	373,689	0	0	0	0	536,564	0	0
Infrastructure - bridges	35,500	0	0	0	0	0	0	0	0	0	60,000	0	0
Infrastructure - airports	0	0	0	0	0	245,057	0	0	0	0	200,000	0	0
Infrastructure - other	4,650,000	0	0	0	0	1,849,933	0	0	0	0	2,104,573	0	0
Total	7,639,900	0	0	0	0	3,984,692	0	0	0	0	4,411,492	0	0
Total	8,875,900	(963,800)	1,734,600	813,800	(43,000)	5,586,031	(75,127)	76,492	41,416	(40,051)	5,899,492	95,000	95,000

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

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
 Education and welfare
 Housing
 Community amenities
 Recreation and culture
 Transport
 Economic services
 Other property and services

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
602,700	604,776	528,937
9,000	9,046	11,070
384,600	381,354	386,105
2,082,400	2,079,779	2,047,340
28,700	28,634	24,486
62,700	62,599	62,600
93,400	93,299	93,300
381,400	380,868	300,466
3,644,900	3,640,355	3,454,304
26,600	26,567	26,567
17,400	17,274	14,405
69,300	71,917	73,280
74,000	74,153	47,844
20,600	20,546	17,430
669,700	668,843	593,458
2,368,000	2,365,043	2,286,007
5,500	5,451	0
393,800	390,561	395,313
3,644,900	3,640,355	3,454,304

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	10 to 50 years
Furniture and equipment	5 to 10 years
Plant and equipment	3 to 20 years
Infrastructure - roads	25 to 75 years
Infrastructure - footpaths	40 years
Infrastructure - bridges	50 years
Infrastructure - airports	20 to 50 years
Infrastructure - other	10 to 50 years

AMORTISATION

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

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

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

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

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 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
Recreation Centre	76B	WATC	5.2%	\$ 685,046	\$	\$ (71,000)	\$ 614,046	\$ (42,900)	\$ 752,451	\$	\$ (67,405)	\$ 685,046	\$ (43,765)	\$ 753,277	\$	\$ (67,405)	\$ 685,872	\$ (38,484)
Pool & Wellness Hub	77	WATC	5.6%	0	1,200,000	0	1,200,000	0	0	0	0	0	0	0	0	0	0	0
				685,046	1,200,000	(71,000)	1,814,046	(42,900)	752,451	0	(67,405)	685,046	(43,765)	753,277	0	(67,405)	685,872	(38,484)

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

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

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Loan 77 - Pool & Wellness Hub	WATC	Debenture	15	5.6%	1,200,000	589,752	1,200,000	0
					1,200,000	589,752	1,200,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	10,000
Credit card balance at balance date	(4,000)	(6,483)	(4,000)
Total amount of credit unused	11,000	8,517	6,000
Loan facilities			
Loan facilities in use at balance date	1,814,046	685,046	685,872

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 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	211,061	8,400	0	219,461	203,687	7,374	0	211,061	203,687	7,455	0	211,142
(b) Plant Replacement	126,841	5,000	0	131,841	267,688	9,153	(150,000)	126,841	267,688	9,798	(150,000)	127,486
(c) Airfield	126,677	5,000	0	131,677	122,254	4,423	0	126,677	122,254	4,475	0	126,729
(d) Community Bus	14,728	600	0	15,328	4,526	10,202	0	14,728	4,527	10,166	0	14,693
(e) Asset Replacement	357,311	14,000	0	371,311	335,146	22,165	0	357,311	335,145	12,267	(200,000)	147,412
(f) Buildings	100,353	4,000	0	104,353	514,286	27,067	(441,000)	100,353	514,286	18,823	(200,000)	333,109
(g) Cunderdin Museum	87,351	18,200	(62,000)	43,551	69,773	17,578	0	87,351	69,774	17,554	(62,000)	25,328
(h) Sporting Surfaces Replacement	217,574	28,500	0	246,074	185,759	31,815	0	217,574	185,760	26,799	0	212,559
(i) Age Appropriate Accommodation	281,201	61,300	0	342,501	227,795	53,406	0	281,201	227,796	53,338	0	281,134
(j) Cunderdin Memorial Swimming Pool	269,054	10,000	0	279,054	254,811	14,243	0	269,054	254,811	9,325	0	264,136
(k) ICT Reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
(l) Land Development Reserve	0	950,000	0	950,000	0	0	0	0	0	0	0	0
	1,792,151	1,155,000	(62,000)	2,885,151	2,185,725	197,426	(591,000)	1,792,151	2,185,728	170,000	(612,000)	1,743,728

(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 council		
(a) Leave reserve	Ongoing	To fund annual and long service leave requirements
(b) Plant Replacement	Ongoing	For acquisition, disposal and major repairs of plant and equipment
(c) Airfield	Ongoing	To fund acquisition, disposal and maintenance of property, plant and equipment associated with the Cunderdin Airfield
(d) Community Bus	Ongoing	To fund acquisition and disposal of the community bus
(e) Asset Replacement	Ongoing	For the replacement of equipment, furniture and infrastructure relating to road, drainage, footpath and recreation assets
(f) Buildings	Ongoing	For acquisition, disposal and major repairs of land and buildings
(g) Cunderdin Museum	Ongoing	To fund exhibitions and upgrades at the Cunderdin Museum
(h) Sporting Surfaces Replacement	Ongoing	To fund the replacement of the Tennis and Bowling surfaces in Cunderdin and Meckering
(i) Age Appropriate Accommodation	Ongoing	To fund ongoing maintenance and upgrade of Sandalwood Villas, and other aged accommodation
(j) Cunderdin Memorial Swimming Pool	Ongoing	To fund ongoing maintenance and upgrades at the Cunderdin Memorial Swimming Pool
(k) ICT Reserve	2028-29	For purchase and implementation of new Enterprise Resource Planning software
(l) Land Development Reserve	Ongoing	To provide funding for future land development projects and associated infrastructure.

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

9. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	70,000	77,424	80,000
Other interest revenue	28,500	30,744	21,200
	98,500	108,168	101,200
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	57,000	51,774	60,000
Other services	3,000	1,500	0
	60,000	53,274	60,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	42,900	43,765	38,484
	42,900	43,765	38,484

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

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
President Alison Harris			
President's allowance	1,500	100	1,500
Meeting attendance fees	8,400	8,385	6,600
	9,900	8,485	8,100
Deputy President Tony Smith			
Deputy President's allowance	375	0	375
Meeting attendance fees	4,100	4,455	3,240
	4,475	4,455	3,615
Councillor Bernard Daly			
Meeting attendance fees	4,100	4,185	3,240
	4,100	4,185	3,240
Councillor Joanne Fulwood			
Meeting attendance fees	4,100	2,835	0
	4,100	2,835	0
Councillor Todd Harris			
Meeting attendance fees	4,100	4,185	3,240
	4,100	4,185	3,240
Councillor Samantha Pimlott			
Meeting attendance fees	4,100	2,565	0
	4,100	2,565	0
Councillor Natalie Snooke			
Meeting attendance fees	4,100	4,185	3,240
	4,100	4,185	3,240
Councillor Holly Godfrey (retired)			
Meeting attendance fees	0	1,080	3,240
	0	1,080	3,240
Councillor Norm Jenzen (retired)			
Meeting attendance fees	0	1,350	3,240
	0	1,350	3,240
Total Council Member Remuneration	34,875	33,325	27,915
President's allowance	1,500	100	1,500
Deputy President's allowance	375	0	375
Meeting attendance fees	33,000	33,225	26,040
	34,875	33,325	27,915

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

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

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

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

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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 in 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 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 operational 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, 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 2027

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
General purpose funding	10,000	14,770	13,500
Law, order, public safety	4,800	8,833	144,394
Health	4,000	310	0
Education and welfare	100,000	101,214	95,000
Housing	51,700	43,861	22,034
Community amenities	278,100	292,837	252,544
Recreation and culture	22,200	32,095	40,650
Transport	45,000	42,438	40,000
Economic services	67,300	106,921	33,646
Other property and services	2,600	1,664	13,600
	585,700	644,943	655,368

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

SCHEDULE OF FEES AND CHARGES 2026-2027



Description	Council or Statutory	GL	2026/27	GST
Governance and Administration				
Agenda's and Minutes				
Copy of Council Agendas/Minutes	Council	032006.170	FREE	
Postage	Council	032006.170	At cost	GST Inc
Other				
Photocopy A4 per page (black & white)	Council	032006.170	\$1.35	GST Inc
Photocopy A3 per page (black & white)	Council	032006.170	\$1.45	GST Inc
Photocopy A4 per page (colour)	Council	032006.170	\$1.75	GST Inc
Photocopy A3 per page (color)	Council	032006.170	\$2.40	GST Inc
Cunderdin Meckering - A Wheatbelt History (Book)	Council	116001.156	\$15.00	GST Inc
Chocks Away (Book)	Council	116001.156	\$7.00	GST Inc
Airfield Print (each)	Council	126001.156	\$50.00	GST Inc
Freedom of Information - Freedom of Information Regulations 1993				
Application fee under section 12(1)(e)	Statutory	042001.156	\$30.00	GST Free
Charge for time taken by staff dealing with the application (per hour)	Statutory	042001.156	\$30.00	GST Free
Rates, Orders & Requisitions Enquiry				
Landgate / EAS fees				
Rate account enquiry (only)	Council	031010.156	\$98.00	GST Inc
Orders & Requisition Enquiry (only)	Council	031010.156	\$166.00	GST Inc
Rates, Orders & Requisitions Enquiry	Council	031010.156	\$266.00	GST Inc
General				
Setup/ adjustment of Rates payment plan	Council	031007.170	\$65.00	GST Inc
Re-issue Rates Notice	Council	031007.156	\$12.50	GST Inc
Dishonoured Cheque Fee	Council	032006.170	At cost	
Rates instalment fee	Council	031007.170	\$12.00	GST Free
Land Enquiry (only if research and details provided)	Council	032006.170	\$25.00	GST Inc
Fire Prevention				
Fines & Penalties - <i>Bush Fires (Infringements) Regulations 1978</i>	Statutory	053001.152	as prescribed	GST Free
Fire Break Installation (Minimum fee for cleared quarter acre block)	Council	051001.114	\$240.00	GST Inc
Animal Control				
Impounding fee - (collection/capture/delivered) *1	Council	052001.152	\$135.00	GST Inc
Return of animal fee - Dog collected from admin/depot by owner *2	Council	052001.152	\$245.00	GST Inc
Feeding Fee (per day) *3	Council	052001.152	\$10.00	GST Inc
Animal destruction (vet charge)	Council	052001.152	At cost	GST Inc
Animal traps - Bond	Council	409001	\$60.00	GST Free
Animal traps - Hire fee per week	Council	052004.156	\$15.00	GST Inc
Replacement registration tag	Council	052002.156	\$6.50	GST Inc
<i>*charges 1 and 2 apply and if kept overnight charge 3 applies x by the amount of days kept in pound including part days</i>				
Dog Registrations - Dog Regulations 2013				
Dogs kept on owners premises (Town Dogs)				
Unsterilised – 1 Year	Statutory	052002.156	\$50.00	GST Free
Unsterilised – 3 Years	Statutory	052002.156	\$120.00	GST Free
Unsterilised – Lifetime	Statutory	052002.156	\$250.00	GST Free
Sterilised – 1 Year	Statutory	052002.156	\$20.00	GST Free
Sterilised – 3 Years	Statutory	052002.156	\$42.50	GST Free
Sterilised – Lifetime	Statutory	052002.156	\$100.00	GST Free

SCHEDULE OF FEES AND CHARGES 2026-2027



Description	Council or Statutory	GL	2026/27	GST
Dogs used for droving or caring for stock (Farm Dogs)				
Unsterilised – 1 Year	Statutory	052002.156	\$12.50	GST Free
Unsterilised – 3 Years	Statutory	052002.156	\$30.00	GST Free
Unsterilised – Lifetime	Statutory	052002.156	\$62.50	GST Free
Sterilised – 1 Year	Statutory	052002.156	\$5.00	GST Free
Sterilised – 3 Years	Statutory	052002.156	\$10.60	GST Free
Sterilised – Lifetime	Statutory	052002.156	\$25.00	GST Free
Dogs owned by Pensioners				
Unsterilised – 1 Year	Statutory	052002.156	\$25.00	GST Free
Unsterilised – 3 Years	Statutory	052002.156	\$60.00	GST Free
Unsterilised – Lifetime	Statutory	052002.156	\$125.00	GST Free
Sterilised – 1 Year	Statutory	052002.156	\$10.00	GST Free
Sterilised – 3 Years	Statutory	052002.156	\$21.25	GST Free
Sterilised – Lifetime	Statutory	052002.156	\$50.00	GST Free
Dogs kept in approved kennel establishment per s.27 (per establishment)	Statutory	052002.156	\$200.00	GST Free
Cat Registrations - Cat Regulations 2012				
Sterilised - 1 Year	Statutory	052003.156	\$20.00	GST Free
Sterilised - 3 Years	Statutory	052003.156	\$42.50	GST Free
Sterilised - Lifetime	Statutory	052003.156	\$100.00	GST Free
Cats owned by Pensioners				
Sterilised - 1 Year	Statutory	052003.156	\$10.00	GST Free
Sterilised - 3 Years	Statutory	052003.156	\$21.25	GST Free
Sterilised - Lifetime	Statutory	052003.156	\$50.00	GST Free
Cat breeder application & annual renewal fee - per cat				
Cat breeder application & annual renewal fee - per cat	Statutory	052003.156	\$100.00	GST Free
Other				
Ranger fee - per hour	Council	052001.152	\$124.00	GST Free
Abandoned Vehicles - Local Government (Functions and General) Regulations 1996				
Towing expenses as per service	Statutory	053001.156	At cost	GST Free
Per day impound fee	Statutory	053001.156	\$6.00	GST Free
Health Inspection Fees				
Food Act Annual Inspection fee	Council	076001.156	\$189.00	GST Free
Food Notification Fee	Council	076001.156	\$88.00	GST Free
Food Premises Registration Fee	Council	076001.156	\$270.00	GST Free
Public Building Approval	Council	076001.156	\$257.00	GST Free
Liquor Control Act s.39 Certificate	Council	076001.156	\$233.00	GST Free
Inspection of Pest Control Vehicle	Council	076001.156	\$350.00	GST Free
Letter of Pest Control Vehicle Compliance	Council	076001.156	\$350.00	GST Free
Noise exemption - application fee	Council	076001.156	\$180.00	GST Free
Meat inspection Fees				
Cattle (each)	Council	076001.156	\$7.50	GST Inc
Swine (each)	Council	076001.156	\$7.50	GST Inc
Sheep (each)	Council	076001.156	\$7.50	GST Inc

SCHEDULE OF FEES AND CHARGES 2026-2027



Description	Council or Statutory	GL	2026/27	GST
Trading in Public Places				
Outdoor Alfresco (per annum)	Council	136001.156	\$85.00	GST Free
Traders and Stallholders - initial issue and renewal (per day) 1 day pa	Council	136001.156	\$28.00	GST Free
Traders and Stallholders - initial issue and renewal (per week) 1 week pa	Council	136001.156	\$85.00	GST Free
Traders and Stallholders - initial issue and renewal (per month) 1 month pa	Council	136001.156	\$157.00	GST Free
Traders and Stallholders - initial issue and renewal (per year)	Council	136001.156	\$1417.00	GST Free
Temporary Building/Marquee fee	Council	136001.156	min \$100 - max \$500	GST Free
Noise Assessment fee (events)	Council	136001.156	\$730.00	GST Free
Septic Tank Instalments - Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974				
Application Fee	Statutory	102001.156	\$118.00	GST Free
Inspection Fee	Statutory	102001.156	\$118.00	GST Free
Building				
Applications for Building Permits and Demolition Permits - Building Regulations 2012				
Copy, print and archiving fee for building permit documentation	Council	133001.156	\$20.00	GST Inc
Approval for battery powered smoke alarms - r61(3)	Statutory	133001.156	\$179.40	GST Free
Certificate of Design Compliance for a Building Permit Certified	Council	133001.156	0.50% estimated value (minimum Fee \$400.01)	GST Free
Certified application for a building permit for a Class 1 or Class 10 building or incidental structure (s.16(1))	Statutory	133001.156	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$121.00	GST Free
Certified application for a building permit for a Class 2 to Class 9 building or incidental structure (s.16(1))	Statutory	133001.156	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$121.00	GST Free
Uncertified application for a building permit (s.16(1))	Statutory	133001.156	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$121.00	GST Free
Application for a demolition permit for demolition work in respect of a Class 1 or Class 10 building or incidental structure (s.16(1))	Statutory	133001.156	\$121.00	GST Free
Application for a demolition permit for demolition work in respect of a Class 2 or Class 9 building or incidental structure (s.16(1))	Statutory	133001.156	\$121.00 for each storey of the building	GST Free
Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))	Statutory	133001.156	\$121.00	GST Free
Occupancy permits and building approval certificates				
Application for an occupancy permit for a completed building (s.46)	Statutory	133001.156	\$121.00	GST Free
Application for an occupancy permit for an incomplete building (s.47)	Statutory	133001.156	\$121.00	GST Free
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	Statutory	133001.156	\$121.00	GST Free
Application for a replacement occupancy permit for permanent change of the building use, classification (s.49)	Statutory	133001.156	\$121.00	GST Free
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2))	Statutory	133001.156	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$121.00	GST Free
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3))	Statutory	133001.156	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$121.00	GST Free
Application to replace an occupancy permit for an existing building (s.52(1))	Statutory	133001.156	\$121.00	GST Free
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	Statutory	133001.156	\$121.00	GST Free

SCHEDULE OF FEES AND CHARGES 2026-2027



Description	Council or Statutory	GL	2026/27	GST
Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	Statutory	133001.156	\$121.00	GST Free
Other applications				
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Statutory	133001.156	\$2 160.15	GST Free
Swimming Pools				
Swimming Pool Inspection Fee (4 yearly) (r53 and r53A)	Statutory	133001.156	\$78.00	GST Free
Caravan Parks - Caravan Parks and Camping Grounds Regulations 1997				
1. Application for grant or renewal of a licence; whichever is the greater of (a) or (b) below (r45)				
(a)	Statutory	132001.156	\$200.00	GST Free
(b)	Statutory	132001.156	the amount calculated by multiplying the relevant amount set out in column 2 by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application	GST Free
(i) Long stay sites (per site)	Statutory	132001.156	\$6.00	GST Free
(ii) Short stay sites and sites in transit parks (per site)	Statutory	132001.156	\$6.00	GST Free
(iii) Camp site (per site)	Statutory	132001.156	\$3.00	GST Free
(iii) Overflow site (per site)	Statutory	132001.156	\$1.50	GST Free
2. Additional fee for renewal after expiry by way of penalty (r53)	Statutory	132001.156	\$20.00	GST Free
3. Temporary licence (r54)	Statutory	132001.156	pro rata amount of the fee payable under item 1 for the period of time for which the licence is to be in force with a minimum of \$100	GST Free
4. Transfer of licence (r55)	Statutory	132001.156	\$100.00	GST Free
Housing				
Housing - market rental per week				
<i>Rent for staff housing is negotiated as part of individual employment packages, market rent will apply to other rentals.</i>				
18 Egeberg St Cunderdin	Council	092003.150	\$370.00	Input
20 Egeberg St Cunderdin	Council	091002.150	\$370.00	Input
30A Mitchell St Cunderdin	Council	091008.150	\$405.00	Input
30B Mitchell St Cunderdin	Council	091000.150	\$405.00	Input
82 Mitchell St Cunderdin	Council	091005.150	\$320.00	Input
14 Robyn St Cunderdin	Council	091006.150	\$370.00	Input
2 Togo St Cunderdin	Council	091001.150	\$405.00	Input
4 Yilgarn St Cunderdin	Council	091000.150	\$435.00	Input
Sandalwood Villas				
Sandalwood Units Single 2-10* - per fortnight	Council	084004.150	\$400.00	Input
Sandalwood Units Couple 2-10* - per fortnight	Council	084004.150	\$475.00	Input
Sandalwood Unit 1 - long term contractor use - per week	Council	084004.150	\$400.00	GST Inc
Sandalwood Unit 1 - short term contractor use - per night (at discretion of CEO)	Council	084004.150	\$150.00	GST Inc
* Additional charge for water - per week	Council	084004.150	\$3.00	GST Free
Lease - Lot 50 Vanzetti Street - LB Minerals	Council	147001.156	\$1100.00	GST Inc

SCHEDULE OF FEES AND CHARGES 2026-2027



Description	Council or Statutory	GL	2026/27	GST
Waste Services				
Rubbish Collection charges				
Rubbish Service - Collection of 1x General Waste Bin & 1x Recycle Bin	Council	100001.156	\$387.00	GST Free
Rural Rubbish Charge	Council	100001.156	\$112.00	GST Free
Additional Recycle Service (does not include cost of new bin)	Council	100001.156	\$78.00	GST Free
Additional Domestic Service (does not include cost of new bin)	Council	100001.156	\$387.00	GST Free
Replacement Bin (Yellow - Recycle)	Council	100001.156	\$150.00	GST Free
Replacement Bin (Green - Domestic)	Council	100001.156	\$140.00	GST Free
Transfer Station Fees				
HAAC Contractors - Green waste ute/trailer (per load) must provide	Council	101001.156	\$20.00	GST Free
Contractors - Waste ute/trailer (per m³)	Council	101001.156	\$54.00	GST Free
Contractors - Mixed Construction Rubble / Material (per m³)	Council	101001.156	\$30.00	GST Free
Waste Transfer Station Swipe Card	Council	101001.156	\$35.00	GST Free
Waste Transfer Station Swipe Card - Bond for temporary use	Council	409001	\$60.00	GST Free
Standpipes				
Swipe Card- Purchase	Council	131002.156	\$35.00	GST Free
Swipe Card- Bond	Council	409001	\$60.00	GST Free
Water charges – Standpipes (per kilolitre)	Council	131001.156	\$15.50	GST Free
Minimum charge for water taken from standpipes	Council	131001.156	\$20.00	GST Free
Cemetery Fees				
Reservations				
Plot Reservation	Council	106001.156	\$70.00	GST Inc
Niche Wall Reservation (Single)	Council	106001.156	\$70.00	GST Inc
Niche Wall Reservation (Double)	Council	106001.156	\$140.00	GST Inc
Interment and Associated Charges				
Issue or re-issue of Grant of right of burial	Council	106001.156	\$150.00	GST Inc
Interment up to 2.1 Metres (weekdays) (incl. grant of right of burial)	Council	106001.156	\$1430.00	GST Inc
Interment up to 2.1 Metres (weekends, public holidays or RDO) (plus grant of right of burial)	Council	106001.156	\$2085.00	GST Inc
Interment Single or Double Niche Wall	Council	106001.156	\$218.00	GST Inc
Interment without due notice	Council	106001.156	\$193.00	GST Inc
Re-opening of Grave and Exhumation Charges				
Re-opening of grave for each Interment	Council	106001.156	\$1275.00	GST Inc
Re-opening of grave for exhumation	Council	106001.156	\$1730.00	GST Inc
Re-interment in new grave after exhumation	Council	106001.156	\$1275.00	GST Inc
Plaques and Monumental Works				
Monument/Plaque/Marker/Plate Fee	Council	106001.156	At cost + 20%	GST Inc
If erected by council	Council	106001.156	At cost + 20%	GST Inc
Permit to erect Monument/Plaque/Marker/Plate	Council	106001.156	\$65.00	GST Inc
Hall Hire				
Cunderdin and Meckering Hall Hire				
Hall Hire Bond	Council	409001	\$185.00	GST Free
Cunderdin Community Resource Centre	Council		No charge	
Remembrance and Religion Services	Council		No charge	
Commercial / Business Use	Council	111001.153 C 111002.153 M	\$125.00	GST Inc
Private Function	Council	111001.153 C 111002.153 M	\$95.00	GST Inc
Community Groups	Council	111001.153 C 111002.153 M	\$40.00	GST Inc

SCHEDULE OF FEES AND CHARGES 2026-2027



Description	Council or Statutory	GL	2026/27	GST
Instruction classes where a fee is charged	Council	111001.153 C 111002.153 M	\$30.00	GST Inc
Where alcohol is consumed in the building, a surcharge is to be charged.	Council	111001.153 C 111002.153 M	\$125.00	GST Inc
Equipment Hire				
Tables – per day or part thereof (per table)	Council	111001.156 C 111002.156 M	\$6.00	GST Inc
Chairs – per day or part thereof (per chair)	Council	111001.156 C 111002.156 M	\$1.20	GST Inc
Bain Marie - per day or part thereof (per item)	Council	114011.156	\$15.00	GST Inc
Equipment Hire Bond (tables, chairs & bain marie)	Council	409001	\$100.00	GST Free
Stage Hire - Community groups (collected and returned themselves)	Council		No charge	GST Inc
Stage Hire - Community groups (delivered) CDHS Exempt	Council	111001.156	\$250.00	GST Inc
Museum				
Adult Entry	Council	116001.156	\$7.50	GST Inc
Seniors/Student(13+) Entry	Council	116001.156	\$5.50	GST Inc
Child (5-12yrs old)	Council	116001.156	\$2.50	GST Inc
Locals (Cunderdin and Meckering)	Council	116001.156	No charge	GST Inc
National Trust Members (must supply card)	Council	116001.156	No charge	GST Inc
Research Fee - Initial Fee first hour (minimum \$30)	Council	116001.156	\$55.00	GST Inc
Research Fee - per hour thereafter	Council	116001.156	\$55.00	GST Inc
Digital Reproductions - Corporate, exhibitions and publishing A3 size & smaller	Council	116001.156	At cost	GST Inc
Digital Reproductions - Personal use A3 size and smaller	Council	116001.156	At cost	GST Inc
Community Bus Hire				
Bus Hire – non-local groups & private hire - per kilometre Applies to groups, organisations, and sporting clubs from outside the Shire of Cunderdin, and private businesses and individuals.	Council	116001.156	\$0.99	GST Inc
Bus Hire - schools, sporting clubs, community groups, Bridgeley Youth Group and NFP organisations located within the Shire of Cunderdin - per kilometre	Council	116001.156	\$0.58	GST Inc
Bond (all hirers)	Council	409001	\$250.00	GST Free
Fuel Charges	Council	116001.156	At cost	GST Inc
Administration charge for Shire staff to refuel bus (in addition to fuel)	Council	116001.156	\$100.00	GST Inc
Cleaning Charges - per hour (minimum charge 1 hour)	Council	116001.156	\$150.00	GST Inc
Annual Sporting Club levies				
Cunderdin Football Club	Council	113002.153	\$2,920.00	GST Inc
Cunderdin Hockey Club	Council	113002.153	\$585.00	GST Inc
Cunderdin Basketball Club	Council	113002.153	\$365.00	GST Inc
Cunderdin Netball Club	Council	113002.153	\$365.00	GST Inc
Cunderdin Sport and Recreation Centre Management Committee	Council	113002.153	\$1.00	GST Inc
Cunderdin Bowling Club	Council	113002.153	\$365.00	GST Inc
Cunderdin Tennis Club	Council	113002.153	\$365.00	GST Inc
Cunderdin Gym Committee	Council	113002.153	\$260.00	GST Inc
Swimming Pool Fees				
Adult (18yrs+)	Council	112001.156	\$5.00	GST Inc
Child (6yrs to 17 yrs)	Council	112001.156	\$2.00	GST Inc
Child (5yrs and under)	Council		No charge	
Pensioners	Council	112001.156	\$2.00	GST Inc
Season Ticket (Family: 2 adults and children under 18yrs old residing at the same address)	Council	112001.156	\$130.00	GST Inc
Season Ticket (Adult)	Council	112001.156	\$62.00	GST Inc

SCHEDULE OF FEES AND CHARGES 2026-2027



Description	Council or Statutory	GL	2026/27	GST
Season Ticket (Child)	Council	112001.156	\$47.00	GST Inc
Season Ticket (Pensioner)	Council	112001.156	\$47.00	GST Inc
Spectators - incl school groups/school carnivals/vacation swim/in-term swimming accompanied by teacher	Council	112001.156	\$2.00	GST Inc
Airfield				
Airfield Leases and Charges				
Gliding Club WA - Lease	Council	126001.156	\$12,295.00	GST Inc
Hangar 1 - Len Wright & Simon Davies	Council	126001.156	\$640.00	GST Inc
Hangar 2 - Kevin Saunders	Council	126001.156	\$640.00	GST Inc
Hangar 3 - Greg McDonald	Council	126001.156	\$640.00	GST Inc
Hangar 4 - Andrew Herwig & Stuart Wood	Council	126001.156	\$640.00	GST Inc
Hangar 5 - Stuart Usher & Denis Buckley	Council	126001.156	\$535.00	GST Inc
Hangar 6 - Sid Lacy & Bill Cooper	Council	126001.156	\$460.00	GST Inc
Hangar 7 - Graeme Clinton & Greg McDonald	Council	126001.156	\$675.00	GST Inc
Hangars 8, 11 & 12 - Damien O'Reilly (GlideWest/Soarability)	Council	126001.156	\$6,780.00	GST Inc
Hangar 9 - Charles Galloway & Robert Hanbury	Council	126001.156	\$450.00	GST Inc
Hangar 10 - Graeme Clinton - Cottage	Council	126001.156	\$270.00	Input
Hangar 13 - Shire Bellman Hangar - GCWA	Council	126001.156	\$0.00	GST Inc
Theodore Valerio - Lease	Council	126001.156	\$8,485.00	GST Inc
Landing Charges				
Landing Charges Per 1000kg	Council	126001.156	\$14.00	GST Inc
Minimum Landing Charge	Council	126001.156	\$18.50	GST Inc
Glider Fees (including glider tow planes)	Council	126001.156	No charge	
Defence Forces and Emergency Services	Council	126001.156	No charge	
Private Works				
Crossovers				
Vehicle Crossover, townsite crossover/kerbing Bond (each)	Council	141001.156	\$655.00	GST Inc
Bond Demolition (ea)	Council	141001.156	\$500.00	GST Inc
Demolition licence	Council	141001.156	\$65.00	GST Inc
Document/Plan search fee	Council	141001.156	\$52.00	GST Inc
Piped Crossover for an unsubsidised driveway (each)	Council	141001.156	\$3135.00	GST Inc
Piped Crossover for a subsidised driveway (each)	Council	141001.156	\$1508.00	GST Inc
Concrete Crossover (to a maximum 16m ²) 100mm thickness (first crossing to a property)	Council	141001.156	\$1502.00	GST Inc
Additional cost per m ² concrete 100mm thickness	Council	141001.156	\$146.00	GST Inc
Shire Subsidy 50% to maximum value of (first crossing only)	Council	141001.156	\$750.00	GST Inc
Four metre deep driveway	Council	141001.156	\$865.00	GST Inc
Public utilities - reinstatement work				
Cold Asphalt m ²	Council	141001.156	\$210.00	GST Inc
Bitumen m ²	Council	141001.156	\$159.00	GST Inc
Gravel m ²	Council	141001.156	\$131.00	GST Inc
Plant Hire Hourly Rates - no dry hire, rates include operator				
<i>Hire commences from mobilisation of the plant item</i>				
Grader	Council	141001.156	\$252.00	GST Inc
Loader	Council	141001.156	\$252.00	GST Inc
Truck Water	Council	141001.156	\$305.00	GST Inc
Tandem Trucks (12 tonne or 8 m3)	Council	141001.156	\$176.00	GST Inc
Backhoe	Council	141001.156	\$176.00	GST Inc
Vibrating Roller	Council	141001.156	\$218.00	GST Inc
Multi Tyre Roller	Council	141001.156	\$218.00	GST Inc
Truck small (4 tonne or 3m3)	Council	141001.156	\$150.00	GST Inc
Truck crewcab flat top (2 tonne)	Council	141001.156	\$150.00	GST Inc

SCHEDULE OF FEES AND CHARGES 2026-2027



Description	Council or Statutory	GL	2026/27	GST
Truck & Float Hire (price Inc. truck & float hire) Min Hire \$200 (p/km)	Council	141001.156	\$6.00	GST Inc
Light Tractor	Council	141001.156	\$135.00	GST Inc
Excavator - with bucket only	Council	141001.156	\$197.00	GST Inc
Excavator - with mulching head only	Council	141001.156	\$241.00	GST Inc
ASV Posi - with attachments	Council	141001.156	\$197.00	GST Inc
Utility and Fogging Machine	Council	141001.156	\$187.00	GST Inc
Other Equipment - Daily Rates				
Small Plant and Miscellaneous Equipment	Council	141001.156	\$115.00	GST Inc
Vibrating Plate Compactor	Council	141001.156	\$106.00	GST Inc
Light Tower Hire - no operator	Council	141001.156	\$75.00	GST Inc
Light Tower Hire - Bond (must be returned refueled or Bond forfeited)	Council	141001.156	\$75.00	GST Inc
Labour rates - per hour				
Manager of Works & Services	Council	141001.156	\$157.00	GST Inc
Mechanic	Council	141001.156	\$125.00	GST Inc
Final Trim Grader Operator	Council	141001.156	\$98.00	GST Inc
General Plant Operator	Council	141001.156	\$85.00	GST Inc
Sale of Materials - (when available) paid in advance, maximum 3m³				
Metal (1.5 tonne or 1m³)	Council	141001.156	\$86.00	GST Inc
Gravel	Council	141001.156	\$44.00	GST Inc
Cracker dust	Council	141001.156	\$44.00	GST Inc
Yellow Sand	Council	141001.156	\$29.00	GST Inc
Delivery additional (outside of the town boundaries) per km	Council	141001.156	\$6.00	GST Inc
Minimum Delivery	Council	141001.156	\$70.00	GST Inc
NB: If delivery is outside the Meckering town boundary, travel is charged from the Meckering town boundary				
Town Planning and Development				
Development Applications - Planning and Development Regulations 2009				
1. Determination of development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:				
(a) not more than \$50,000	Statutory	105001.156	\$147.00	GST Free
(b) more than \$50,001 but not more than \$500,000	Statutory	105001.156	0.32% of the estimated cost of development	GST Free
(c) more than \$500,001 but more than \$2.5 million	Statutory	105001.156	\$1 700 + 0.257% for every \$1 in excess of \$500 000	GST Free
(d) more than \$2.5 million but not more than \$5 million	Statutory	105001.156	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	GST Free
(e) more than \$5 million but not more than \$21.5 million	Statutory	105001.156	\$12 633 + 0.123% for every \$1 in excess of \$5 million	GST Free
(f) more than \$21.5 million	Statutory	105001.156	\$34 196	GST Free
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	Statutory	105001.156	The fee in item 1 plus, by way of penalty, twice that fee	GST Free
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	Statutory	105001.156	\$739.00	GST Free
4. Determining a development application for an extractive industry where the development has commenced or been carried out	Statutory	105001.156	The fee in item 3 plus, by way of penalty, twice that fee	GST Free
5A. Determining an application to amend or cancel development approval	Statutory	105001.156	\$295.00	GST Free
5B. Determining an application for advice made under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)	Statutory	105001.156	\$295.00	GST Free
5. Providing a subdivision clearance for -				
(a) not more than 5 lots	Statutory	105001.156	\$73.00 per lot	GST Free
(b) more than 5 lots but not more than 195 lots	Statutory	105001.156	\$73.00 per lot for the first 5 lots and then \$35.00 per lot	GST Free
(c) more than 195 lots	Statutory	105001.156	\$7393.00	GST Free

SCHEDULE OF FEES AND CHARGES 2026-2027



Description	Council or Statutory	GL	2026/27	GST
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	Statutory	105001.156	\$222.00	GST Free
7. Determining an initial application for approval of a home occupation where the home occupation has commenced	Statutory	105001.156	The fee in item 6 plus, by way of penalty, twice that fee	GST Free
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Statutory	105001.156	\$73.00	GST Free
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Statutory	105001.156	The fee in item 8 plus, by way of penalty, twice that fee	GST Free
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory	105001.156	\$295.00	GST Free
11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	Statutory	105001.156	The fee in item 10 plus, by way of penalty, twice that fee	GST Free
12. Providing a zoning certificate	Statutory	105001.156	\$73.00	GST Free
13. Replying to a property settlement questionnaire	Statutory	105001.156	\$73.00	GST Free
14. Providing written planning advice	Statutory	105001.156	\$73.00	GST Free
Planning and Development (Development Assessment Panels) Regulations 2011				
1. For a DAP application if the estimated cost of the development is -				
(a) less than \$2 million	Statutory	105001.156	\$5,612.00	GST Free
(b) not less than \$2 million and less than \$7 million	Statutory	105001.156	\$6,480.00	GST Free
(c) not less than \$7 million and less than \$10 million	Statutory	105001.156	\$10,004.00	GST Free
(d) not less than \$10 million and less than \$12.5 million	Statutory	105001.156	\$10,886.00	GST Free
(e) not less than \$12.5 million and less than \$15 million	Statutory	105001.156	\$11,195.00	GST Free
(f) not less than \$15 million and less than \$17.5 million	Statutory	105001.156	\$11,507.00	GST Free
(g) not less than \$17.5 million and less than \$20 million	Statutory	105001.156	\$11,818.00	GST Free
(h) not less than \$20 million and less than \$50 million	Statutory	105001.156	\$12,129.00	GST Free
(i) not less than \$50 million	Statutory	105001.156	\$17,524.00	GST Free
2. For an application under regulation 17 to amend or cancel a development approval	Statutory	105001.156	\$278.00	GST Free
Town Planning Scheme Amendments/Structure Plans				
Deposit payable on application	Council	105001.156	An estimate will be provided to the applicant on receipt of the proposal and will be dependent upon the nature and complexity of the application	GST Free
Extractive Industries Local Laws 2011				
Licence Application - Initial	Council	105002.156	\$364.00	GST Free
Licence - Annual Less than 5ha	Council	105002.156	\$246.00	GST Free
Licence - Annual 5ha or greater	Council	105002.156	\$496.00	GST Free
Licence Application - Renewal (prior to expiry)	Council	105002.156	\$370.00	GST Free
Licence Application - Renewal (after expiry)	Council	105002.156	\$618.00	GST Free
Miscellaneous Planning and Development				
Advertising Costs - Development Applications, Scheme Amendments & Structure Plans				
(a) Letters of Consultation	Council	105001.156	\$172.00	GST Free
(b) On-Site Sign	Council	105001.156	\$172.00	GST Free
(c) Newspaper Advertisement (full cost recovery)	Council	105001.156	At cost	GST Free
Bond for Repurposed/Second Hand Dwelling	Council	105001.156	\$6,200.00	GST Free
Copy of Scheme, including maps (A4)	Council	105001.156	\$130.00	GST Free
Copy of Scheme, including maps (A3)	Council	105001.156	\$140.00	GST Free
Section 40 (Liquor Licensing) Request	Council	105001.156	\$95.00	GST Free