Annual Budget

2025-2026

SHIRE OF WICKEPIN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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

A collaborative Council, dedicated to maintaining and developing our community assets for the benefit of our residents whilst supporting a strong community,a vibrant economy, successful businesses and a sound environment

SHIRE OF WICKEPIN
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)	1,763,698	1,632,199	1,640,841
Grants, subsidies and contributions		1,098,711	1,525,692	578,228
Fees and charges	15	530,421	583,547	484,168
Interest revenue	9(a)	152,000	137,103	128,500
Other revenue		0	22,115	0
		3,544,830	3,900,656	2,831,737
Expenses				
Employee costs		(1,624,034)	(1,771,774)	(1,582,760)
Materials and contracts		(1,810,357)	(1,209,604)	(1,634,751)
Utility charges		(294,190)	(234,480)	(271,155)
Depreciation	6	(6,125,360)	(6,109,685)	(4,780,500)
Finance costs	9(c)	(2,047)	(3,516)	(2,706)
Insurance		(273,080)	(259,002)	(253,645)
Other expenditure		(11,000)	(23,391)	(24,000)
		(10,140,068)	(9,611,452)	(8,549,517)
		(6,595,238)	(5,710,796)	(5,717,780)
Capital grants, subsidies and contributions		1,896,869	2,301,818	2,611,248
Profit on asset disposals	5	86,913	14,968	77,533
Loss on asset disposals	5	(28,377)	(2,047)	(959)
		1,955,405	2,314,739	2,687,822
Net result for the period		**(4,639,833)**	**(3,396,057)**	**(3,029,958)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(4,639,833)**	**(3,396,057)**	**(3,029,958)**

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

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		$	$	$
Rates		1,763,698	1,608,927	1,640,841
Grants, subsidies and contributions		1,098,711	1,168,703	433,101
Fees and charges		530,421	583,547	484,168
Interest revenue		152,000	137,103	128,500
Goods and services tax received		0	(24,714)	0
Other revenue		0	22,115	0
		3,544,830	3,495,681	2,686,610
Payments				
Employee costs		(1,624,034)	(1,695,889)	(1,582,760)
Materials and contracts		(1,810,357)	(1,208,707)	(1,634,751)
Utility charges		(294,190)	(234,480)	(271,155)
Finance costs		(2,047)	(3,516)	(2,706)
Insurance paid		(273,080)	(259,002)	(253,645)
Other expenditure		(11,000)	(23,391)	(24,000)
		(4,014,708)	(3,424,985)	(3,769,017)
Net cash provided by (used in) operating activities	4	(469,878)	70,696	(1,082,407)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,327,500)	(648,180)	(1,136,494)
Payments for construction of infrastructure	5(b)	(2,014,630)	(2,603,421)	(2,697,413)
Capital grants, subsidies and contributions		1,896,869	2,301,818	2,611,248
Proceeds from sale of property, plant and equipment	5(a)	323,872	346,027	280,549
Proceeds on disposal of financial assets at fair value through profit and loss		0	2,663	
Net cash (used in) investing activities		(1,121,389)	(601,093)	(942,110)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(40,785)	(40,407)	(40,407)
Net cash (used in) financing activities		(40,785)	(40,407)	(40,407)
Net (decrease) in cash held		(1,632,052)	(570,804)	(2,064,924)
Cash at beginning of year		4,802,098	5,372,902	5,372,913
Cash and cash equivalents at the end of the year	4	**3,170,046**	**4,802,098**	**3,307,989**

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

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
OPERATING ACTIVITIES		$	$	$
Revenue from operating activities				
General rates	2(a)(i)	1,747,673	1,616,937	1,625,579
Rates excluding general rates	2(a)	16,025	15,262	15,262
Grants, subsidies and contributions		1,098,711	1,525,692	578,228
Fees and charges	15	530,421	583,547	484,168
Interest revenue	9(a)	152,000	137,103	128,500
Other revenue		0	22,115	0
Profit on asset disposals	5	86,913	14,968	77,533
		3,631,743	3,915,624	2,909,270
Expenditure from operating activities				
Employee costs		(1,624,034)	(1,771,774)	(1,582,760)
Materials and contracts		(1,810,357)	(1,209,604)	(1,634,751)
Utility charges		(294,190)	(234,480)	(271,155)
Depreciation	6	(6,125,360)	(6,109,685)	(4,780,500)
Finance costs	9(c)	(2,047)	(3,516)	(2,706)
Insurance		(273,080)	(259,002)	(253,645)
Other expenditure		(11,000)	(23,391)	(24,000)
Loss on asset disposals	5	(28,377)	(2,047)	(959)
		(10,168,445)	(9,613,499)	(8,550,476)
Non cash amounts excluded from operating activities	3(c)	6,066,822	6,160,159	4,849,053
Amount attributable to operating activities		**(469,880)**	**462,284**	**(792,153)**
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,896,869	2,301,818	2,611,248
Proceeds from disposal of property, plant and equipment	5(a)	323,872	346,027	280,549
Proceeds on disposal of financial assets at fair value through profit and loss		0	2,663	
		2,220,741	2,650,508	2,891,797
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(1,327,500)	(648,180)	(1,136,494)
Acquisition of infrastructure	5(b)	(2,014,630)	(2,603,421)	(2,697,413)
		(3,342,130)	(3,251,601)	(3,833,907)
Amount attributable to investing activities		**(1,121,389)**	**(601,093)**	**(942,110)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	616,100	18,000	117,000
		616,100	18,000	117,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(40,785)	(40,407)	(40,407)
Transfers to reserve accounts	8(a)	(185,000)	(459,684)	(126,918)
		(225,785)	(500,091)	(167,325)
Amount attributable to financing activities		**390,315**	**(482,091)**	**(50,325)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus at the start of the financial year	3	1,200,954	1,821,854	1,784,588
Amount attributable to operating activities		(469,880)	462,284	(792,153)
Amount attributable to investing activities		(1,121,389)	(601,093)	(942,110)
Amount attributable to financing activities		390,315	(482,091)	(50,325)
Surplus/(deficit) remaining after the imposition of general rates	3	**0**	**1,200,954**	**0**

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

SHIRE OF WICKEPIN
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

1. BASIS OF PREPARATION

The annual budget of the Shire of Wickepin 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

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									
GRV	Gross rental valuation	0.08695	261	1,543,428	134,196		134,196	129,443	129,021
UV	Unimproved valuation	0.00431	308	378,123,945	1,631,227	500	1,631,727	1,558,527	1,558,383
Total general rates			569	379,667,373	1,765,423	500	1,765,923	1,687,970	1,687,404
		Minimum							
(ii) Minimum payment		$							
GRV	Gross rental valuation	600.00	111	389,968	66,600		66,600	62,100	62,100
UV	Unimproved valuation	600.00	42	3,955,708	25,200		25,200	20,125	20,125
Total minimum payments			153	4,345,676	91,800	0	91,800	82,225	82,225
Total general rates and minimum payments			722	384,013,049	1,857,223	500	1,857,723	1,770,195	1,769,629
(iii) Ex-gratia rates									
CBH					16,025		16,025	15,262	15,262
					1,873,248	500	1,873,748	1,785,457	1,784,891
Discounts (Refer note 2(d))							(110,000)	(153,227)	(144,000)
Concessions (Refer note 2(e))							(50)	(31)	(50)
Total rates					1,873,248	500	1,763,698	1,632,199	1,640,841
Late payment of rate or service charge interest							3,500	4,719	3,500
							3,500	4,719	3,500

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.

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	3/10/2025			7.0%
Option two				
First instalment	3/10/2025		5.5%	7.0%
Second instalment	3/12/2025		5.5%	7.0%
Third instalment	3/02/2026		5.5%	7.0%
Fourth instalment	3/04/2026		5.5%	7.0%

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount ($)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
				$	$	$	
Rate Discount	Rate	6.0%		110,000	153,227	144,000	Discount is granted to Ratepayers who pay rates in full within 35 days of date of issue of rates.
				110,000	153,227	144,000	

(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
					$	$	$		
General Rates and Charges Waiver	Rate	Waiver			(50)	(31)	(50)	Rates balances less than $5.00	Write off small balances for administration efficiency.
					(50)	(31)	(50)		

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
Current assets		$	$	$
Cash and cash equivalents	4	3,170,046	4,802,098	3,307,989
Receivables		394,927	394,927	84,071
Non-current assets held for sale		0	0	
		3,564,973	5,197,025	3,392,060
Less: current liabilities				
Trade and other payables		(158,527)	(158,527)	(160,494)
Long term borrowings	7	(40,785)	(40,785)	(40,407)
Employee provisions		(231,013)	(231,013)	(199,000)
		(430,325)	(430,325)	(399,901)
Net current assets		3,134,648	4,766,700	2,992,159
Less: Total adjustments to net current assets	3(b)	(3,134,648)	(3,565,746)	(2,992,160)
Net current assets used in the Statement of Financial Activity		0	1,200,954	(1)

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
Adjustments to net current assets				
Less: Cash - reserve accounts	8	(3,250,198)	(3,681,298)	(3,249,532)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		40,785	40,785	40,407
- Current portion of contract liability held in reserve		0		145,127
- Current portion of employee benefit provisions held in reserve		74,765	74,767	71,838
Total adjustments to net current assets		(3,134,648)	(3,565,746)	(2,992,160)

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.*

	Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
Adjustments to operating activities		$	$	$
Less: Profit on asset disposals	5	(86,913)	(14,968)	(77,533)
Less: Fair value adjustments to financial assets at fair value through profit and loss			2,663	
Add: Loss on asset disposals	5	28,377	2,047	959
Add: Depreciation	6	6,125,360	6,109,685	4,780,500
Movement in current contract liabilities associated with restricted cash		0		145,127
Movement in current employee provisions associated with restricted cash		(2)		
Non-cash movements in non-current assets and liabilities:				
- Employee provisions		0	60,732	
Non cash amounts excluded from operating activities		6,066,822	6,160,159	4,849,053

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.

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		3,170,046	4,802,098	3,307,989
Total cash and cash equivalents		3,170,046	4,802,098	3,307,989
Held as				
- Unrestricted cash and cash equivalents		(80,152)	1,120,800	58,457
- Restricted cash and cash equivalents		3,250,198	3,681,298	3,249,532
	3(a)	3,170,046	4,802,098	3,307,989
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		3,250,198	3,681,298	3,249,532
		3,250,198	3,681,298	3,249,532
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	3,250,198	3,681,298	3,249,532
		3,250,198	3,681,298	3,249,532
Reconciliation of net cash provided by operating activities to net result				
Net result		(4,639,833)	(3,396,057)	(3,029,958)
Depreciation	6	6,125,360	6,109,685	4,780,500
(Profit)/loss on sale of asset	5	(58,536)	(12,921)	(76,574)
(Increase)/decrease in receivables		0	(310,856)	
Increase/(decrease) in payables		0	(1,967)	
Increase/(decrease) in contract liabilities		0	(92,638)	(145,127)
Increase/(decrease) in employee provisions		0	77,266	
Capital grants, subsidies and contributions		(1,896,869)	(2,301,818)	(2,611,248)
Net cash from operating activities		(469,878)	70,694	(1,082,407)

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.

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Buildings - non-specialised	334,500				0	410,080				0	317,017				0
Furniture and equipment	56,000				0	7,705				0	36,000				0
Plant and equipment	937,000	(265,336)	323,872	86,913	(28,377)	230,395	(333,106)	346,027	14,968	(2,047)	783,477	(203,975)	280,549	77,533	(959)
Total	1,327,500	(265,336)	323,872	86,913	(28,377)	648,180	(333,106)	346,027	14,968	(2,047)	1,136,494	(203,975)	280,549	77,533	(959)
(b) Infrastructure															
Infrastructure - roads	1,909,630				0	2,454,953				0	2,492,909				0
Infrastructure - footpaths	45,000				0					0	45,000				0
Infrastructure - parks and ovals	60,000				0	148,468				0	159,504				0
Total	2,014,630	0	0	0	0	2,603,421	0	0	0	0	2,697,413	0	0	0	0
Total	3,342,130	(265,336)	323,872	86,913	(28,377)	3,251,601	(333,106)	346,027	14,968	(2,047)	3,833,907	(203,975)	280,549	77,533	(959)

MATERIAL ACCOUNTING POLICIES

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

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

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

6. DEPRECIATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	$	$	$
By Class			
Buildings - non-specialised	340,000	338,092	290,000
Furniture and equipment	6,900	6,939	15,000
Plant and equipment	423,460	450,006	350,000
Infrastructure - roads	4,650,000	4,612,598	3,682,000
Infrastructure - footpaths	24,000	23,390	18,500
Infrastructure - drainage	9,000	8,807	8,000
Infrastructure - parks and ovals	620,000	618,357	377,000
Other infrastructure Bridges	52,000	51,496	40,000
	6,125,360	6,109,685	4,780,500
By Program			
Governance	22,500	22,392	20,000
Law, order, public safety	77,000	60,967	77,000
Education and welfare		724	
Housing	88,830	88,745	40,000
Community amenities	55,600	62,506	50,000
Recreation and culture	735,700	734,990	527,000
Transport	5,018,160	5,011,966	4,000,500
Economic services	64,380	64,414	40,000
Other property and services	63,190	62,981	26,000
	6,125,360	6,109,685	4,780,500

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 - drainage
Infrastructure - parks and ovals
Other infrastructure Bridges

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

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

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

7. 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 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Staff Housing	103	WATC	0.91%	229,102		(40,785)	188,317	(1,993)	269,509		(40,407)	229,102	(2,396)	269,469		(40,407)	229,062	(2,426)
				229,102	0	(40,785)	188,317	(1,993)	269,509	0	(40,407)	229,102	(2,396)	269,469	0	(40,407)	229,062	(2,426)

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.

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			
Credit card limit	5,000	5,000	5,000
Total amount of credit unused	5,000	5,000	5,000
Loan facilities			
Loan facilities in use at balance date	188,317	229,102	229,062

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 WICKEPIN
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8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Budget Closing Balance	2024/25 Actual Opening Balance	2024/25 Actual Transfer to	2024/25 Actual Transfer (from)	2024/25 Actual Closing Balance	2024/25 Budget Opening Balance	2024/25 Budget Transfer to	2024/25 Budget Transfer (from)	2024/25 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	73,475	1,582		75,057	71,838	1,637		73,475	71,838	1,778		73,616
(b) Plant reserve	1,051,238	22,800	(346,100)	727,938	686,600	364,638		1,051,238	686,601	16,997	(105,000)	598,598
(c) Building reserves	240,703	15,181		255,884	235,343	5,360		240,703	235,343	5,968		241,311
(d) Cottage Homes Reserve	70,419	6,626		77,045	68,851	1,568		70,419	68,851	6,704		75,555
(e) Technology Reserve	54,202	1,167	(20,000)	35,369	52,995	1,207		54,202	52,995	1,312		54,307
(f) Young Singles Accommodation Reserve	100,176	7,396		107,572	103,812	2,364	(6,000)	100,176	103,812	7,570		111,382
(g) Saleyards Reserve	56,239	1,469	(10,000)	47,708	66,719	1,520	(12,000)	56,239	66,719	1,651	(12,000)	56,370
(h) Sewerage Reserve	325,267	11,963		337,230	311,278	13,989		325,267	311,278	12,705		323,983
(i) Waste Management Reserve	140,810	3,034		143,844	132,786	8,024		140,810	132,786	8,287		141,073
(j) Land Development Reserve	247,491	20,328		267,819	241,980	5,511		247,491	241,979	5,982		247,961
(k) Swimming Pool Reserve	249,178	5,366	(240,000)	14,544	238,740	10,438		249,178	238,740	10,910		249,650
(l) Albert Facey Homestead Reserve	10,487	226		10,713	10,254	233		10,487	10,254	254		10,508
(m) Fuel Facility	182,324	3,925		186,249	178,263	4,061		182,324	178,263	4,369		182,632
(n) Caravan Park & Accommodation Reserve	331,614	32,138		363,752	324,230	7,384		331,614	324,230	8,058		332,288
(o) WANDRA events & Emergency Repairs Rese	209,698	34,514		244,212	205,029	4,669		209,698	205,029	5,086		210,115
(p) Wickepin Bowling Green Asset Replacement	180,917	3,894		184,811	176,888	4,029		180,917	176,888	4,182		181,070
(q) Yealering Bowling Green Asset Replacement	93,669	2,016		95,685	91,583	2,086		93,669	91,583	2,029		93,612
(r) Future Project Reserve	63,391	11,375		74,766	42,425	20,966		63,391	42,425	23,076		65,501
	3,681,298	185,000	(616,100)	3,250,198	3,239,614	459,684	(18,000)	3,681,298	3,239,614	126,918	(117,000)	3,249,532

(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 reserve	Ongoing	to be used for the purpose of road plant, machinery and equipment
(c) Building reserves	Ongoing	to be used for the construction and major maintenance of buildings
(d) Cottage Homes Reserve	Ongoing	to be used for the future maintenance and construction of Cottage Homes units
(e) Technology Reserve	Ongoing	purchase, upgrade or replacement of hardware as necessary
(f) Young Singles Accommodation Reserve	Ongoing	additional income over expenditure held for future repairs or improvements
(g) Saleyards Reserve	Ongoing	additional income over expenditure held for future repairs or improvements
(h) Sewerage Reserve	Ongoing	additional income over expenditure held for future repairs or improvements
(i) Waste Management Reserve	Ongoing	additional income over expenditure held for the future creation or maintenance of the refuse site
(j) Land Development Reserve	Ongoing	income received from the sale of the English House held for future development of the English Land
(k) Swimming Pool Reserve	Ongoing	to be used to fund major repairs or improvements at the Wickepin Swimming Pool
(l) Albert Facey Homestead Reserve	Ongoing	to be used for the refurbishment and future maintenance requirement of the Albert Facey Homestead
(m) Fuel Facility	Ongoing	to be used for future maintenance and upgrade of Wickepin Fuel Facility
(n) Caravan Park & Accommodation Reserve	Ongoing	to be used for the upgrade of caravan parks and accommodation units in the Wickepin Shire
(o) WANDRA events & Emergency Repairs Rese	Ongoing	to be used in the event of emergency road repairs
(p) Wickepin Bowling Green Asset Replacement	Ongoing	to be used for the replacement of the Wickepin Distrcit Sports club bowling greens
(q) Yealering Bowling Green Asset Replacement	Ongoing	to be used for the replacement of the Yealering Bowling Club bowling greens
(r) Future Project Reserve	Ongoing	to be used for future projects

9. OTHER INFORMATION

The net result includes as revenues	2025/26 Budget	2024/25 Actual	2024/25 Budget
	$	$	$
(a) Interest earnings			
Investments	148,500	132,384	125,000
Other interest revenue	3,500	4,719	3,500
	152,000	137,103	128,500
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	36,000	39,840	35,000
Other services	7,000	4,410	7,000
	43,000	44,250	42,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	1,993	2,396	2,426
Other finance costs	54	1,120	280
	2,047	3,516	2,706
(d) Write offs			
General rate	50	31	50
	50	31	50

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	$	$	$
President's			
President's allowance	9,000	9,000	9,000
Meeting attendance fees	3,428	4,085	2,146
Annual allowance for ICT expenses	529	526	526
	12,957	13,611	11,672
Deputy President's			
Deputy President's allowance	1,500	1,500	1,500
Meeting attendance fees	2,146	2,211	2,146
Annual allowance for ICT expenses	529	526	526
Travel and accommodation expenses	1,200	903	1,200
	5,375	5,140	5,372
Council member 1			
Meeting attendance fees	2,146	2,345	2,146
Annual allowance for ICT expenses	529	526	526
Travel and accommodation expenses	1,100	994	1,100
	3,775	3,865	3,772
Council member 2			
Meeting attendance fees	2,145	1,565	2,145
Annual allowance for ICT expenses	529	526	526
Travel and accommodation expenses	500	273	500
	3,174	2,364	3,171
Council member 3			
Meeting attendance fees	2,145	2,195	2,145
Annual allowance for ICT expenses	529	526	526
Travel and accommodation expenses	500	400	500
	3,174	3,121	3,171
Council member 4			
Meeting attendance fees	2,145	1,610	2,145
Annual allowance for ICT expenses	529	526	526
	2,674	2,136	2,671
Council member 5			
Meeting attendance fees	2,145	1,525	2,145
Annual allowance for ICT expenses	529	526	526
Travel and accommodation expenses	1,200	866	1,200
	3,874	2,917	3,871
Total Council Member Remuneration	35,003	33,154	33,700
President's allowance	9,000	9,000	9,000
Deputy President's allowance	1,500	1,500	1,500
Meeting attendance fees	16,300	15,536	15,018
Annual allowance for ICT expenses	3,703	3,682	3,682
Travel and accommodation expenses	4,500	3,436	4,500
	35,003	33,154	33,700

11. MAJOR LAND TRANSACTIONS

No Major Land Transactions occurred last financial year and there is no intention to undertake any this financial year

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
	$	$	$	$
Miscellanous	2,449			2,449
Wickepin Community Harvest Fund	76,902			76,902
	79,351	0	0	79,351

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.

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	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
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 WICKEPIN
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14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administrative support to the Council for specific Council services, for the provision of the governance of 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 operational framework for environmental and community health.	Inspection of food outlets and their control, immunisation services, mosquito control and the operation of medical centre.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Support for childcare, development of services for the aged and rural counselling support.
Housing To provide and maintain staff and other housing.	Provision and maintenance of staff and other housing.
Community amenities To provide services required by the community.	Rubbish collection, operation of the tip, noise control, support for waste recycling, litter control. Administration of town planning scheme, strategic planning, maintenance of cemetery, public toilets.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social and wellbeing of the community.	Maintenance of halls, swimming facilities, recreation centres and various reserves, operation of the library, maintenance of cultural heritage assets.
Transport To provide safe, effective and efficient transport services to the community.	Tourism and area promotion, including the maintenance and operation of caravan parks. Provision of rural services including weed control, vermin control and standpipes. Building control and community development activities.
Economic services To help promote the Shire and its economic wellbeing.	Tourism and area promotion, including the maintenance and operation of caravan parks. Provision of rural services including weed control, vermin control and standpipes. Building control and community development activities.
Other property and services To monitor and control Council's overhead operating accounts.	Private works operations, plant repair and operation and engineering operation costs.

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	$	$	$
By Program:			
Governance	2,005	15,264	5
General purpose funding	5,500	21,590	5,000
Law, order, public safety	68,000	63,308	66,304
Health	300	1,182	300
Education and welfare	220	564	220
Housing	116,850	102,431	107,800
Community amenities	198,221	199,164	185,914
Recreation and culture	20,000	18,417	16,600
Transport	10,000	12,191	10,000
Economic services	77,325	99,374	90,525
Other property and services	32,000	50,062	1,500
	530,421	583,547	484,168

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