

2025-26
Annual Budget

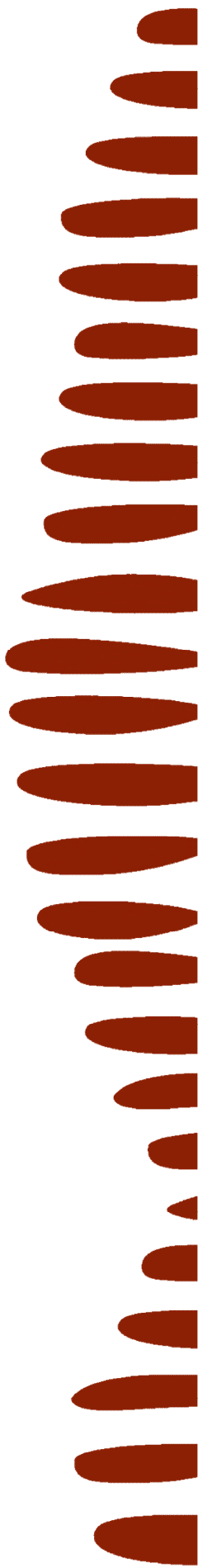


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Adopted 16 August 2025

2025-26
Financial Statements



Statement of Financial Activity

For the year ended 30 June 2026

	Note	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
Operating Activities				
<u>Revenue from Operating Activities</u>				
General Rates	2	8,450,000	7,093,745	7,228,200
Rates excluding General Rates	2	-	-	-
Grants, Subsidies and Contributions		3,329,000	4,518,173	1,596,000
Fees and Charges	18	1,605,000	1,603,921	1,487,000
Service Charges	2	-	-	-
Interest Revenue	10	1,022,000	1,081,586	985,000
Other Revenue		246,500	395,663	223,500
Profit on Asset Disposals	5	-	-	-
Total Revenue from Operating Activities		14,652,500	14,693,088	11,519,700
<u>Expenditure from Operating Activities</u>				
Employee Costs		(4,321,000)	(2,962,297)	(2,621,000)
Materials and Contracts		(5,830,500)	(3,821,828)	(5,369,240)
Utility Charges		(437,500)	(386,148)	(472,000)
Depreciation	6	(7,354,000)	(7,446,969)	(6,862,500)
Finance Costs	10	-	-	-
Insurance		(334,000)	(296,352)	(318,500)
Other Expenditure		(283,000)	(198,534)	(272,900)
Loss on Asset Disposals	5	-	(22,447)	-
Total Expenditure from Operating Activities		(18,560,000)	(15,134,575)	(15,916,140)
Non-Cash Amounts Excluded from Operating Activities	3	7,354,000	7,469,416	6,862,500
Amount Attributed to Operating Activities		3,446,500	7,027,929	2,466,060
Investing Activities				
<u>Inflows from Investing Activities</u>				
Capital Grants, Subsidies and Contributions		5,270,000	773,243	8,037,000
Proceeds from Disposal of Assets	5	392,500	140,773	362,000
Proceeds from Financial Assets - Self-Supporting Loans	7	-	-	-
Distributions from Investments in Associates	14	-	-	-
Total Inflows from Investing Activities		5,662,500	914,016	8,399,000

		2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
Outflows from Investing Activities				
Payments for Land Held for Resale	5	-	-	-
Payments for Investment Property	5	-	-	-
Right-of-Use Assets Recognised	5	-	-	-
Payments for Property, Plant and Equipment	5	(5,021,000)	(2,078,934)	(5,781,000)
Payments for Construction of Infrastructure	5	(14,375,000)	(6,266,815)	(20,258,500)
Total Outflows from Investing Activities		(19,396,000)	(8,345,748)	(26,039,500)
Non-Cash Amounts Excluded from Investing Activities	3	-	-	-
Amount Attributed to Investing Activities		(13,733,500)	(7,431,733)	(17,640,500)
Financing Activities				
Inflows from Financing Activities				
Proceeds from New Borrowings	7	-	-	-
Lease Liabilities Recognised	8	-	-	-
Transfers from Reserve Accounts	9	14,676,000	16,372,276	18,877,156
Total Inflows from Financing Activities		14,676,000	16,372,276	18,877,156
Outflows from Financing Activities				
Repayment of Borrowings	7	-	-	-
Payments for Principal Portion of Lease Liabilities	8	-	-	-
Transfers to Reserve Accounts	9	(11,545,000)	(21,404,576)	(18,027,156)
Total Outflows from Financing Activities		(11,545,000)	(21,404,576)	(18,027,156)
Non-Cash Amounts Excluded from Financing Activities	3	-	-	-
Amount Attributed to Financing Activities		3,131,000	(5,032,299)	850,000
Movement in Surplus or Deficit				
Surplus at the Start of the Financial Year	3	7,156,000	12,592,103	14,324,440
Amount Attributed to Operating Activities		3,446,500	7,027,929	2,466,060
Amount Attributed to Investing Activities		(13,733,500)	(7,431,733)	(17,640,500)
Amount Attributed to Financing Activities		3,131,000	(5,032,299)	850,000
Surplus / (Deficit) After Imposing General Rates	3	-	7,156,000	-

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

Statement of Cash Flows

For the year ended 30 June 2026

		2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
	Note			
Cash Flows from Operating Activities				
<u>Receipts</u>				
Rates		8,600,000	7,665,770	7,158,200
Grants, Subsidies and Contributions		3,329,000	4,518,173	1,596,000
Fees and Charges		1,655,000	1,603,921	1,987,000
Service Charges		-	-	-
Interest Revenue		1,022,000	1,081,586	985,000
Goods and Services Tax Received		100,000	80,545	-
Other Revenue		246,500	395,663	223,500
		14,952,500	15,345,658	11,949,700
<u>Expenses</u>				
Employee Costs		(4,311,000)	(2,975,264)	(4,556,500)
Materials and Contracts		(5,687,000)	(4,680,633)	(3,611,440)
Utility Charges		(437,500)	(386,148)	(472,000)
Finance Costs		-	-	-
Insurance		(334,000)	(296,352)	(318,500)
Goods and Services Tax Paid		(100,000)	(168,727)	-
Other Expenditure		(283,000)	(198,534)	-
		(11,152,500)	(8,705,658)	(8,958,440)
Net Cash Provided by / Used in Operating Activities	4	3,800,000	6,640,000	2,991,260
Cash Flows from Investing Activities				
<u>Receipts</u>				
Capital Grants, Subsidies and Contributions		5,270,000	773,243	8,037,000
Proceeds from Sale of Property, Plant and Equipment	5	392,500	140,773	362,000
		5,662,500	914,016	8,399,000
<u>Expenses</u>				
Payments for Property, Plant and Equipment	5	(5,021,000)	(2,078,934)	(5,781,000)
Payments for Construction of Infrastructure	5	(14,375,000)	(6,266,815)	(20,258,500)
		(19,396,000)	(8,345,748)	(26,039,500)
Net Cash Provided by / Used in Investing Activities		(13,733,500)	(7,431,733)	(17,640,500)
Net Increase / (Decrease) in Cash Held		(9,933,500)	(791,733)	(14,649,240)
Cash at Beginning of Year		35,067,003	35,858,736	37,091,252
Cash and Cash Equivalents at Year End	4	25,133,503	35,067,003	22,442,012

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

Statement of Comprehensive Income

For the year ended 30 June 2026

		2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
	Note			
Net Result for the Period				
<u>Revenue</u>				
Rates	2	8,450,000	7,093,745	7,228,200
Grants, Subsidies and Contributions		3,329,000	4,518,173	1,596,000
Fees and Charges	18	1,605,000	1,603,921	1,487,000
Service Charges	2	-	-	-
Interest Revenue	10	1,022,000	1,081,586	985,000
Other Revenue		246,500	395,663	223,500
		14,652,500	14,693,088	11,519,700
<u>Expenses</u>				
Employee Costs		(4,321,000)	(2,962,297)	(2,621,000)
Materials and Contracts		(5,830,500)	(3,821,828)	(5,369,240)
Utility Charges		(437,500)	(386,148)	(472,000)
Depreciation	6	(7,354,000)	(7,446,969)	(6,862,500)
Finance Costs	10	-	-	-
Insurance		(334,000)	(296,352)	(318,500)
Other Expenditure		(283,000)	(198,534)	(272,900)
		(18,560,000)	(15,112,128)	(15,916,140)
		(3,907,500)	(419,040)	(4,396,440)
Capital Grants, Subsidies and Contributions		5,270,000	773,243	8,037,000
Profit on Asset Disposals	5	-	-	-
Loss on Asset Disposals	5	-	(22,447)	-
Share of Net Profit of Associates - Equity Method	14	-	-	-
		5,270,000	750,796	8,037,000
Total Net Result for the Period		1,362,500	331,756	3,640,560
Other Comprehensive Income for the Period				
<u>Items Which Will not be Reclassified Subsequently to Profit or Loss</u>				
Changes in Asset Revaluation Surplus		-	-	-
Share of Comprehensive Income of Associates - Equity Method		-	-	-
Total Other Comprehensive Income for the Period		-	-	-
Total Comprehensive Income for the Period		1,362,500	331,756	3,640,560

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

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2025-26
Budget Notes



1 - Basis of Preparation

The Annual Budget of the Shire of Meekatharra, which is a Band 3 local government, is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 Requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent 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 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 is included in this document.

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 which 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 which 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 applicable to 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

It is not expected these standards will have a material impact on this annual budget.

For Note

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

This 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 annual 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
- 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 this annual budget.

Judgements, Estimates and Assumptions

The preparation of the annual budget, in conformity to Australian Accounting Standards, requires management to make judgements, estimates and assumptions which 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 which 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 which are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions, and disclosures impacted by accounting estimates are as follows -

- Estimated fair value of certain financial assets
- Estimation of fair values of land and buildings and investment property
- Impairment of financial assets
- Estimation uncertainties and judgements made in relation to lease accounting
- Estimated useful life of assets
- Estimation of provisions
- Estimation of fair value of leases

2 - Rates and Service Charges

Rating Information	Rate in \$ / Minimum Payment	Number of Properties	Rateable Value \$	2025-26 Budget \$	2025-26 Interim/Back \$	2025-26 Total \$
General Rates						
<u>Gross Rental Value</u>						
Gross Rental Value	0.098325	312	3,878,972	381,400	-	381,400
<u>Unimproved Value</u>						
Pastoral	0.087975	40	2,433,646	214,100	-	214,100
Non-Pastoral	0.250000	795	30,530,400	7,632,600	(25,000)	7,607,600
Total General Rates		1,147	36,843,018	8,228,100	(25,000)	8,203,100
Minimum Payments						
<u>Gross Rental Value</u>						
Gross Rental Value	\$414	81	34,090	33,500	-	33,500
<u>Unimproved Value</u>						
Pastoral	\$518	4	13,581	2,100	-	2,100
Non-Pastoral	\$650	325	397,573	211,300	-	211,300
Total Minimum Payments		410	445,244	246,900	-	246,900
Total General Rates / Minimum Payments		1,557	37,288,262	8,475,000	(25,000)	8,450,000
Discounts on General Rates						-
Waivers or Concessions on General Rates						-
Total General Rates						8,450,000
Other Rates						
Specified Area Rates						-
Ex-Gratia Rates						-
Total Other Items						-
Total Rates						8,450,000

The rating system is the means by which sufficient revenue is raised to pay for the local government services and facilities which are provided to the community. The methodology is designed to ensure all property owners make a reasonable rate contribution, taking into account an owner's ability to pay, and ensuring no sector is rated excessively. All land, (other than exempt land) in the district is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remaining areas.

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

The minimum payment, as set, has been determined on the basis all ratepayers must make a reasonable contribution to the cost of local government services and facilities.

Objects and Reasons for Differential Rating

The following rate categories have been determined for the implementation of differential rating -

Gross Rental Value (GRV) - Rate in the dollar of 0.098325

The reason for the level of GRV rate is to allow for a fair contribution to the maintenance and provision of town infrastructure and services to a sustainable level. This differential rate is applicable to GRV property assessments having a predominant land use of residential, commercial, industrial, community benefit, or other use which are located within the townsite. The GRV rate in the dollar applied is to reflect the financial impact and costs to provide community services and activities as well as maintain the Shire's infrastructure and to further the Shire's strategic goals to encourage and support development in the town.

Minimum Payment in respect to GRV - Minimum payment of \$414

The object of the proposed minimum payment for this category is to ensure the amount reflects an alignment to other similar rating categories in the broader region. It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Unimproved Valuation (UV) Pastoral - Rate in the dollar of 0.087975

This differential rate is applicable to UV property assessments having a predominant pastoral land use. In general, this means any land –

- Which has been granted a pastoral lease under the repealed *Land Act 1993*, or
- A renewed pastoral lease (administered by the Department of Planning, Lands and Heritage), or
- Land predominately used for pastoral activities as defined in the *Land Administration Act 1997*.

The object of the UV Pastoral rate in the dollar is to recognise generally –

- The impact economic and climatic fluctuations have on property landholders' financial capacity to pay,
- The lower overall level of impact pastoral activities generally has on infrastructure in the district, and
- The permanent nature of pastoral businesses relevant to mining and other non pastoral businesses.

Minimum Payment in respect to UV Pastoral - Minimum payment of \$518

The object of the proposed minimum payment for this category is to ensure the amount reflects an alignment to other similar rating categories in the broader region. It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Unimproved Valuation (UV) Non-Pastoral - Rate in the dollar of 0.250000

This differential rate is applicable to UV property assessments, other than those identified in other differential categories. In general, this means any non-pastoral land such as land used for mining related activities, roadhouses, communication transmission sites or other uses which are provided with a UV classification. The object of this differential rate is to be the base rate by which all UV rated properties are assessed and is to reflect and raise revenue to manage the impact on the Shire by mining and resource sectors, and other landholders not meeting the Pastoral – UV differential rating category requirements.

Minimum Payment in respect to UV Non-Pastoral - Minimum payment of \$650

The object of the proposed minimum payment for this category is to ensure the amount reflects an alignment to other similar rating categories in the broader region. It is also recognition every assessment in this category receives some level of benefit from provided works and services.

Note

The above rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates. No variation to those advertised and those in this document have occurred.

Interest Charges and Instalments

The following options are available 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 3 October 2025, or 35 days after the date of issue appearing on the rate notice, whichever is later.

Option 2 - Four Instalments

First instalment to be made on or before 3 October 2025, or 35 days after the date of issue appearing on the rate notice, whichever is the later and includes all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 5 December 2025, or 2 months after the due date of the first instalment, whichever is later;

Third instalment to be made on or before 6 February 2026, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 10 April 2026, or 2 months after the due date of the third instalment, whichever is later.

Instalment Option		Due Date	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One					
Single Full Payment		03-Oct-25	\$0	5.5%	11.0%
Option Two					
First Instalment		03-Oct-25	\$0	5.5%	11.0%
Second Instalment		05-Dec-25	\$15	5.5%	11.0%
Third Instalment		06-Feb-26	\$15	5.5%	11.0%
Fourth Instalment		10-Apr-26	\$15	5.5%	11.0%

Revenue from Interest Charges and Instalments

The following is the summary of revenue generated from interest charges and instalments.

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
Instalment Plan Administration Charge	15,000	14,865	10,000
Instalment Plan Interest	32,000	29,240	25,000
Unpaid Rates and Service Charge Interest	90,000	100,581	60,000
	137,000	144,686	95,000

Specified Area Rates

No Specified Area Rates were imposed last year and there is no intention to impose any this year.

Service Charges

No Service Charges were imposed last year and there is no intention to impose any this year.

Early Payment Discounts

No Early Payment Discounts were offered last year and there is no intention to impose any this year.

Waivers and Concessions

No Waivers or Concession are proposed this year.

3 - Net Current Assets

		2025-26 Budget 30 June 2026 \$	2024-25 Actual 30 June 2025 \$	2024-25 Budget 30 June 2025 \$
	Note			
Composition of Estimated Net Current Assets				
<u>Current Assets</u>				
Cash and Cash Equivalents	4	25,133,503	35,067,003	22,442,012
Receivables		767,520	967,520	1,400,000
Inventories		233,836	280,336	200,000
		26,134,859	36,314,859	24,042,012
<u>Current Liabilities</u>				
Trade and Other Payables		(1,206,760)	(1,109,760)	(1,300,000)
Employee Provisions		(219,099)	(209,099)	(400,000)
		(1,425,859)	(1,318,859)	(1,700,000)
<u>Net Current Assets</u>		24,709,000	34,996,000	22,342,012
Total Adjustments to Net Current Assets	3	(24,709,000)	(27,840,000)	(22,342,012)
Net Current Assets used in the Statement of Financial Activity		-	7,156,000	-
Current Assets and Liabilities Excluded from Budget Deficiency				
Adjustments to Net Current Assets				
Cash - Reserve Accounts	9	(24,709,000)	(27,840,000)	(22,342,012)
Current Portion of Employee Benefits Held in Reserve		-	-	-
Total Adjustment to Net Current Assets		(24,709,000)	(27,840,000)	(22,342,012)
Non-Cash Amounts Excluded from Operating Activities				
Adjustments to Operating Activities				
Profit on Asset Disposals	5	-	-	-
Loss on Asset Disposals	5	-	22,447	-
Depreciation	6	7,354,000	7,446,969	6,862,500
Total Non-Cash Amounts Excluded from Operating Activities		7,354,000	7,469,416	6,862,500

Material Accounting Policies

The following are the Material Accounting Policies used in determining this budget -

Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. 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 it is not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months, except for land held for sale where it is held as 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 which 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.

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 recognised as revenue for those rates which have not been refunded.

Inventories

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 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.

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 to the buyer at this point. Land held for resale is classified as current except where it is held as non-current based on intentions to release for sale.

Goods and Services Tax (GST)

Revenue, 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 Activity. 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 an obligation to transfer goods or services to a customer for which consideration has been received 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 goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts known to be uncollectable are written off when identified. An allowance for doubtful debts is raised when there is objective evidence they will not be collected. Trade receivables are held with the objective to collect the contractual cashflows and therefore they are measured at amortised cost using the effective interest rate method. Due to the short-term nature of current receivables, the carrying amount is considered to be the same as the fair value. Non-current receivables are indexed to inflation, with any difference between the face value and fair value considered immaterial.

Provisions

Provisions are recognised when there is a legal or constructive obligation, as a result of past events, for which it is probable an outflow of economic benefits will result and the 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.

Short-Term Employee Benefits

Provision is made for obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) 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. Obligations for short-term employee benefits, such as wages, salaries and sick leave, are recognised as a part of current trade and other payables. Obligations for employees' annual leave and long service leave entitlements are recognised as provisions.

Long-Term Employee Benefits

Long-term employee benefit 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. 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. Obligations for long-term employee benefits are presented as non-current, except where there is no 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.

Contract Assets

Contract assets primarily relate to the Shire's right to consideration for work completed and not billed at the end of the period.

4 - Reconciliation of Cash

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

Estimated Cash at the End of the Reporting Period		2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
	Note			
<u>Cash and Cash Equivalents</u>				
Cash at Bank and On Hand		25,133,503	35,067,003	22,442,012
Term Deposits		-	-	-
		25,133,503	35,067,003	22,442,012
<u>Held as -</u>				
Unrestricted Cash and Cash Equivalents		424,503	7,227,003	100,000
Restricted Cash and Cash Equivalents		24,709,000	27,840,000	22,342,012
	3	25,133,503	35,067,003	22,442,012
<u>Restrictions</u>				
The following assets are impacted by restrictions limiting their use -				
Cash and Cash Equivalents		24,709,000	27,840,000	22,342,012
Term Deposits		-	-	-
		24,709,000	27,840,000	22,342,012
The restrictions are a result of the following purposes -				
Financially Backed Reserves	9	24,709,000	27,840,000	22,342,012
Unspent Borrowings	7	-	-	-
Unspent Capital Grants, Subsidies and Contributions		-	-	-
		24,709,000	27,840,000	22,342,012

Reconciliation of Net Cash Provided by Operating Activities to Net Result

		2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
	Note			
<u>Net Cash from Operating Activities</u>				
Net Result		1,362,500	331,756	3,640,560
Depreciation	6	7,354,000	7,446,969	6,862,500
(Profit) / Loss on Asset Disposals	5	-	22,447	-
(Increase) / Decrease in Receivables		200,000	572,025	100,000
(Increase) / Decrease in Inventories		46,500	(81,278)	20,000
Increase / (Decrease) in Payables		97,000	(865,709)	355,200
Increase / (Decrease) in Employee Provisions		10,000	(12,967)	50,000
Capital Grants, Subsidies and Contributions		(5,270,000)	(773,243)	(8,037,000)
		3,800,000	6,640,000	2,991,260

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 which 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.

Financial Assets and Amortised Cost

Financial assets are classified at amortised cost if both 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 which are solely payment of principal and interest.

5 - Capital Assets

The following assets are budgeted to be acquired during the year -

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
<u>Property, Plant and Equipment</u>			
Land Held for Resale	-	-	-
Buildings	3,091,000	807,591	3,845,000
Furniture and Equipment	230,000	27,798	81,000
Plant and Machinery	1,700,000	1,243,545	1,855,000
	5,021,000	2,078,934	5,781,000
<u>Infrastructure</u>			
Roads	8,506,000	5,901,633	18,252,500
Pathways	-	-	400,000
Other Infrastructure	5,359,000	155,749	1,076,000
Airport	510,000	209,433	530,000
	14,375,000	6,266,815	20,258,500
Total Asset Acquisitions	19,396,000	8,345,748	26,039,500

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. 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.

Details of Asset Acquisitions

A detailed breakdown of asset acquisitions on an individual basis is included in a separate section of this document.

The following assets are budgeted to be disposed of during the year -

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
<u>Net Book Value</u>			
Land Held for Resale	-	-	-
Buildings	-	-	-
Furniture and Equipment	-	-	-
Plant and Machinery	392,500	163,220	362,000
	392,500	163,220	362,000
<u>Sale Proceeds</u>			
Land Held for Resale	-	-	-
Buildings	-	-	-
Furniture and Equipment	-	-	-
Plant and Machinery	392,500	140,773	362,000
	392,500	140,773	362,000
<u>Profit / (Loss)</u>			
Land Held for Resale	-	-	-
Buildings	-	-	-
Furniture and Equipment	-	-	-
Plant and Machinery	-	(22,447)	-
Total Profit / (Loss)	-	(22,447)	-

Gains and Losses on Disposal

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

Details of Asset Disposals

A detailed breakdown of asset disposals on an individual basis is included in a separate section of this document.

6 - Depreciation

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
By Class			
Land Held for Resale	-	-	-
Buildings	1,470,800	1,489,394	1,372,500
Furniture and Equipment	73,540	74,470	68,625
Plant and Machinery	661,860	670,227	617,625
Roads	4,118,240	4,170,303	3,843,000
Pathways	73,540	74,470	68,625
Other Infrastructure	514,780	521,288	480,375
Airport	441,240	446,818	411,750
	7,354,000	7,446,969	6,862,500
By Program			
General Purpose Funding	-	-	-
Governance	5,000	4,571	5,000
Law, Order and Public Safety	29,000	27,385	29,000
Health	-	-	1,500
Education and Welfare	135,000	122,361	135,000
Housing	240,000	194,268	240,000
Community Amenities	33,000	29,931	34,000
Recreation and Culture	724,500	715,518	703,000
Transport	5,430,000	5,427,268	4,950,000
Economic Services	145,000	143,774	150,000
Other Property and Services	612,500	781,894	615,000
	7,354,000	7,446,969	6,862,500

Depreciation

The depreciable amount of all fixed assets, excluding 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. Asset residual values and useful lives are reviewed, and adjusted if appropriate, on a regular basis. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than the estimated recoverable amount.

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

Land	Not Depreciated	Roads	5 to 50 years
Buildings	10 to 40 years	Pathways	10 to 40 years
Furniture and Equipment	1 to 20 years	Other Infrastructure	10 to 20 years
Plant and Machinery	1 to 20 years	Airport	10 to 20 years

7 - Borrowings

New Borrowings

The Shire does not intend to undertake any New Borrowings for the year ended 30 June 2026.

Unspent Borrowings

The Shire had no Unspent Borrowings as at 30 June 2025, and does not anticipate having any at 30 June 2026.

Credit Facilities

The Shire has the following credit standby arrangements -

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
<u>Undrawn Borrowing Facilities</u>			
Bank Overdraft Limit	1,000,000	1,000,000	1,000,000
Bank Overdraft at Balance Date	-	-	-
Credit Card Limit	10,000	10,000	15,000
Credit Card Balance at Balance Date	-	-	-
	1,010,000	1,010,000	1,015,000

Overdraft Details

The Shire has a \$1 million overdraft facility with Westpac Corporation to provide short-term cash flow if required.

Borrowing Costs and Repayments

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction, or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

All borrowing repayments, other than self-supporting loans, are financed through general purpose revenue. Self-Supporting Loans (SSL) are fully reimbursed by external parties.

8 - Lease Liabilities

Lease Liabilities

The Shire did not hold any Lease Liabilities at 30 June 2025, and does not anticipate having any at 30 June 2026.

9 - Reserve Accounts

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
Movement and Purpose			
Airport			
<i>To be used to assist in funding capital improvements of the airport infrastructure and runway.</i>			
Opening Balance	4,301,521	1,412,107	1,412,107
Transfer to Reserve	1,100,000	3,098,848	3,111,456
Transfer from Reserve	(510,000)	(209,433)	(530,000)
	4,891,521	4,301,521	3,993,563
Airport Runway			
<i>To be used for the future construction requirements of the airport runway.</i>			
Opening Balance	-	2,627,145	3,011,456
Transfer to Reserve	-	-	-
Transfer from Reserve	-	(2,627,145)	(3,011,456)
	-	-	-
Building			
<i>To be used to assist with future building requirements for Council purposes.</i>			
Opening Balance	2,828,202	2,048,974	2,048,974
Transfer to Reserve	1,500,000	779,228	779,228
Transfer from Reserve	(2,800,000)	-	(200,000)
	1,528,202	2,828,202	2,628,202
COVID-19 Emergency Response			
<i>To be used to provide assistance to businesses and to provide for critical services during the pandemic.</i>			
Opening Balance	-	230,699	230,699
Transfer to Reserve	-	-	-
Transfer from Reserve	-	(230,699)	(230,699)
	-	-	-
Furniture and Equipment			
<i>To be used to assist in purchasing new furniture and equipment for Council purposes.</i>			
Opening Balance	250,000	-	-
Transfer to Reserve	150,000	250,000	100,000
Transfer from Reserve	(230,000)	-	-
	170,000	250,000	100,000

Movement and Purpose	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
Future Projects			
<i>To be used to assist with any significant expense associated with the delivery of Council projects.</i>			
Opening Balance	1,677,469	-	-
Transfer to Reserve	-	1,677,469	1,677,469
Transfer from Reserve	-	-	-
	1,677,469	1,677,469	1,677,469
Industrial Park			
<i>To be used to assist in funding the development of a new industrial park in the district.</i>			
Opening Balance	1,166,163	916,163	916,163
Transfer to Reserve	250,000	250,000	250,000
Transfer from Reserve	-	-	-
	1,416,163	1,166,163	1,166,163
Infrastructure and Development			
<i>To be used to develop existing infrastructure and fund projects deemed necessary for employment or economic</i>			
Opening Balance	-	1,096,770	1,096,770
Transfer to Reserve	-	-	-
Transfer from Reserve	-	(1,096,770)	(1,096,770)
	-	-	-
Interpretive Centre			
<i>To be used to acquire and refurbish the Interpretive Centre (Old Power Station).</i>			
Opening Balance	-	2,038,817	2,038,817
Transfer to Reserve	-	-	-
Transfer from Reserve	-	(2,038,817)	(2,038,817)
	-	-	-
Leave			
<i>To be used to fund annual and long service leave requirements for Shire staff.</i>			
Opening Balance	-	429,228	429,228
Transfer to Reserve	-	-	-
Transfer from Reserve	-	(429,228)	(429,228)
	-	-	-

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
Movement and Purpose			
Lloyd's Plaza Revitalisation			
<i>To be used to fund renovations and significant building works at Lloyd's Plaza.</i>			
Opening Balance	3,783,169	1,694,352	1,694,352
Transfer to Reserve	-	2,088,817	2,088,817
Transfer from Reserve	(250,000)	-	(1,600,000)
	3,533,169	3,783,169	2,183,169
Other Infrastructure			
<i>To be used to assist in funding projects and purchases in the Other Infrastructure category.</i>			
Opening Balance	497,826	-	-
Transfer to Reserve	5,000,000	497,826	497,826
Transfer from Reserve	(4,484,000)	-	-
	1,013,826	497,826	497,826
Pathways			
<i>To be used to assist in funding pathways within the townsite boundary.</i>			
Opening Balance	565,984	-	-
Transfer to Reserve	250,000	565,984	165,984
Transfer from Reserve	-	-	-
	815,984	565,984	165,984
Plant and Machinery			
<i>To be used to assist in funding the acquisition of major plant and machinery.</i>			
Opening Balance	1,013,300	1,254,200	1,254,200
Transfer to Reserve	1,500,000	529,100	500,000
Transfer from Reserve	(1,700,000)	(770,000)	(770,000)
	813,300	1,013,300	984,200
Reseals and Rejuvenation			
<i>To be used to assist in funding reseals and rejuvenation of sealed roads.</i>			
Opening Balance	-	6,525,470	6,525,470
Transfer to Reserve	-	-	-
Transfer from Reserve	-	(6,525,470)	(6,525,470)
	-	-	-

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
Movement and Purpose			
Roads			
<i>To be used to assist in funding significant road works, either gravel or sealed.</i>			
Opening Balance	11,517,304	-	-
Transfer to Reserve	1,295,000	11,517,304	8,706,376
Transfer from Reserve	(4,702,000)	-	-
	8,110,304	11,517,304	8,706,376
Road Agreement - Westgold Mt Clere Road			
<i>To be used to reconstruct Mt Clere Road (0.00 SLK to 12.00 SLK) at the cessation of haulage by Westgold.</i>			
Opening Balance	-	-	-
Transfer to Reserve	250,000	-	-
Transfer from Reserve	-	-	-
	250,000	-	-
Roads - Second / Final Seals			
<i>To be used to assist in funding final seals to roads which have previously been primer sealed.</i>			
Opening Balance	-	2,030,906	2,030,906
Transfer to Reserve	-	-	-
Transfer from Reserve	-	(2,030,906)	(2,030,906)
	-	-	-
Shire Water			
<i>To be used to assist in funding capital water requirements for Shire parks and gardens.</i>			
Opening Balance	-	347,826	347,826
Transfer to Reserve	-	-	-
Transfer from Reserve	-	(347,826)	(347,826)
	-	-	-
Swimming Pool			
<i>To be used to assist in significant projects and restoration works at the Meekatharra Memorial Swimming Pool.</i>			
Opening Balance	239,060	89,060	89,060
Transfer to Reserve	250,000	150,000	150,000
Transfer from Reserve	-	-	-
	489,060	239,060	239,060

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
Movement and Purpose			
Transport			
<i>To be used to assist in funding the expansion of the existing road network.</i>			
Opening Balance	-	65,984	65,984
Transfer to Reserve	-	-	-
Transfer from Reserve	-	(65,984)	(65,984)
	-	-	-
Reserve Fund Summary			
Opening Balance	27,840,000	22,807,701	23,192,012
Transfer to Reserve	11,545,000	21,404,576	18,027,156
Transfer from Reserve	(14,676,000)	(16,372,276)	(18,877,156)
	24,709,000	27,840,000	22,342,012

Retired Reserve Accounts

The following Reserve Accounts were retired on 30 June 2025 -

- Airport Runway
- COVID-19 Emergency Response
- Infrastructure and Development
- Interpretive Centre
- Leave
- Reseals and Rejuvenation
- Roads - Second / Final Seals
- Shire Water
- Transport

10 - Other Information

		2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
Net Result Includes as Revenues				
<u>Interest Earnings</u>				
Cash and Cash Equivalents		900,000	951,765	900,000
Rates Late Payment Penalty Interest		90,000	100,581	60,000
Rate Instalment Interest		32,000	29,240	25,000
		1,022,000	1,081,586	985,000
Net Result Includes as Expenses				
<u>Auditor Remuneration</u>				
Audit Services		65,000	57,190	50,000
		65,000	57,190	50,000
<u>Interest Expense (Finance Costs)</u>				
Borrowings	7	-	-	-
Interest on Lease Liabilities	8	-	-	-
Other Finance Costs		-	-	-
		-	-	-
<u>Write-Offs</u>				
General Rate		10,000	689	10,000
Fees and Charges		10,000	2,961	20,000
		20,000	3,650	30,000
<u>Low Value Leases</u>				
Office Equipment		-	-	-
Other Leases		-	-	-
		-	-	-

11 - Elected Member Payments

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
Note			
Elected Member Payments			
<u>Councillor HJ Nichols</u>			
President Allowance	27,500	27,500	27,500
Meeting Attendance Fee	10,000	9,240	8,800
Information and Communication Technology Allowance	2,500	2,000	2,000
Travel and Accommodation Expenses	800	218	800
	40,800	38,958	39,100
<u>Councillor MJ Smith</u>			
Deputy President Allowance	6,900	6,875	6,900
Meeting Attendance Fee	8,000	6,830	7,700
Information and Communication Technology Allowance	2,500	2,000	2,000
Travel and Accommodation Expenses	800	-	800
	18,200	15,705	17,400
<u>Councillor BM Day</u>			
Meeting Attendance Fee	8,000	5,660	7,700
Information and Communication Technology Allowance	2,500	2,000	2,000
Travel and Accommodation Expenses	10,000	7,297	10,000
	20,500	14,957	19,700
<u>Councillor MR Hall</u>			
Meeting Attendance Fee	8,000	6,620	7,700
Information and Communication Technology Allowance	2,500	2,000	2,000
Travel and Accommodation Expenses	6,000	5,109	6,000
	16,500	13,729	15,700
<u>Councillor DK Hodder</u>			
Meeting Attendance Fee	8,000	7,270	7,700
Information and Communication Technology Allowance	2,500	2,000	2,000
Travel and Accommodation Expenses	800	-	800
	11,300	9,270	10,500

	Note	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
<u>Councillor JC Holden</u>				
Meeting Attendance Fee		8,000	6,245	7,700
Information and Communication Technology Allowance		2,500	2,000	2,000
Travel and Accommodation Expenses		800	-	800
		11,300	8,245	10,500
<u>Councillor WJ Ward</u>				
Meeting Attendance Fee		8,000	7,270	7,700
Information and Communication Technology Allowance		2,500	2,000	2,000
Travel and Accommodation Expenses		800	-	800
		11,300	9,270	10,500
<u>Allowances for Vacancies</u>				
Meeting Attendance Fee		-	-	-
Information and Communication Technology Allowance		-	-	-
Travel and Accommodation Expenses		-	-	-
		-	-	-
Total Elected Member Payments		129,900	110,134	123,400
Elected Member Payments Summary				
President Allowance		27,500	27,500	27,500
Deputy President Allowance		6,900	6,875	6,900
Meeting Attendance Fee		58,000	49,135	55,000
Information and Communication Technology Allowance		17,500	14,000	14,000
Travel and Accommodation Expenses		20,000	12,624	20,000
Total Elected Member Payments Summary		129,900	110,134	123,400

12 - Major Land Transactions

Major Land Transactions

The Shire did not undertake any Major Land Transactions last year and does not anticipate any this year.

13 - Trading Undertakings and Major Trading Undertakings

Trading Undertakings

The Shire did not undertake any Trading Undertakings last year and does not anticipate any this year.

Major Trading Undertakings

The Shire did not undertake any Major Trading Undertakings last year and does not anticipate any this year.

14 - Investment in Associates

Investment in Associates

The Shire did not have any Investments in Associates last year and does not anticipate any this year.

15 - Trust Funds

Trust Fund Summary

The Shire did not hold any Trust Funds at 30 June 2025, and does not anticipate having any at 30 June 2026.

16 - Revenue and Expenditure

Revenue and Expenditure Classifications

The following classifications of revenue and expenditure are used in this document -

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area, minimum, interim, back, and ex-gratia rates, less any discounts and concessions offered. Does not include administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

Grants, Subsidies and Contributions

Refers to all amounts received as grants, subsidies and contributions which are not capital in nature.

Capital Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction or upgrading 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 the performance obligations under the contract.

Fees and Charges

Revenue (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.

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 these as television and radio rebroadcasting, underground electricity and neighbourhood surveillance services. Does not include rubbish removal charges.

Interest Earnings

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, and includes dividends, discounts and rebates.

Profit on Asset Disposal

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

Employee Costs

All costs associated with the employment of people, such as salaries, wages, allowances, benefits (such as vehicle and housing), superannuation, employment expense, removal and relocation, workers' compensation insurance, training, conference, personal protection equipment, medical examinations, fringe benefits taxation etc.

Materials and Contracts

All expense on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expense, consultancy, maintenance agreements, communication expense, advertising, memberships, periodicals, publications, minor equipment hire, rentals, leases, postage and freight etc.

Utilities

Expense made to the respective agencies for the provision of power, gas or water. Does not include the reinstatement of services associated with civil works.

Insurance

All insurance other than workers' compensation and health benefit insurance (which are employee costs).

Loss on Asset Disposal

Loss on the disposal of fixed assets, including losses on the disposal of long-term investments.

Depreciation on Non-Current Assets

Depreciation and amortisation expense 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 expense.

Other Expense

Statutory fees, taxes, provision for bad debts, members' fees, taxes, and donations and subsidies provided to community groups.

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 Satisfied	Payment Terms	Returns / Refunds / Warranties	Revenue Recognition Timing
Grant Contracts With Customers	Events, Facilities, Research, Design	Over time	Fixed terms transfer of funds based on agreement	Contract obligation if not complete	Output based on project milestone achievement
Licences / Approvals / Registrations	Building, Planning, Animals, Development	Single point in time	Full payment prior to issue	Normally none, time limit breach may incur	On payment and issue of licence, approval etc.
Waste Management Entry Fees	Treatment, Disposal, Recycling	Single point in time	Payment in advance at gate or on credit	None	On entry to facility
Fees and Charges for Other Goods and Services	Cemeteries, Fines, Photocopying, Private Works	Single point in time	Payment in full in advance	None	Output based on service provision or completion
Sale of Stock	Fuel, Kiosk Stock, Souvenirs	Single point in time	Payment in full in advance or by credit	Refund for faulty items	Output based on the goods
Airport Landing Fees	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing / departure events

17 - Program Information

Key Terms and Definitions

In order to discharge Council's responsibilities to the community, the following objectives and activities have been defined. They are established both on an overall basis, reflected within Council's key strategic documents and vision statement, and also for each of the broad activities listed in the following programs -

General Purpose Funding

The provision of the efficient collection of revenue to allow for the provision of services. Activities include rate collection, receipt of general-purpose grants and interest earnings.

Governance

The provision of a decision-making process for the efficient allocation of resources. Activities include the administration and operation of facilities and services to members of council.

Law, Order and Public Safety

The provision of services to help ensure a safer community. Activities include supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety, including emergency services.

Health

The provision of an operational framework for environmental and community health. Activities include food safety programs, trading permits, drinking water analysis, public and private pool safety, mosquito management, noise and dust inspections, environmental health support to Aboriginal communities, and the provision of public information regarding matters such as asbestos, mosquito-borne infections and food hygiene.

Education and Welfare

The provision of services to disadvantaged persons, the elderly, children and youth. Activities include the maintenance of pre-school facilities, financial assistance to schools, assistance to welfare groups and programs for youth.

Housing

The provision of housing. Activities include the provision and maintenance of staff and rental housing.

Community Amenities

The provision of services required by the community. Activities include rubbish collection, refuse site operations, litter control, administration of planning schemes, cemetery operations, public toilet facilities and protection of the environment.

Recreation and Culture

The provision and management of infrastructure and resources which will assist the social well-being of the community. Activities include the maintenance of public halls, swimming pools, sporting facilities, parks and associated facilities, provision of library services, museums and other cultural facilities.

Transport

The provision of safe, effective and efficient transport infrastructure for the community. Activities include the construction and maintenance of streets, roads, bridges, pathways, street lighting, traffic management and aerodrome facilities.

Economic Services

The provision of area promotion and economic improvement services. Activities include tourism and area promotion, maintenance and operation of caravan parks and tourism accommodation, weed control, vermin control, standpipes and building control.

Other Property and Services

The provision of support services to monitor and control operations. Activities include private works operations, plant repairs, plant operating expense, stock and material management, salaries and wages of council employees and organisational overheads.

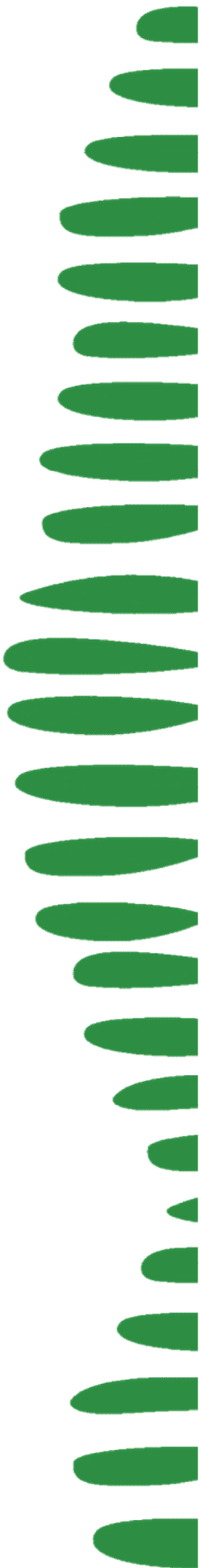
18 - Fees and Charges**Fees and Charges by Program**

The following is a summary of the revenue expected from Council-set Fees and Charges -

	2025-26 Budget \$	2024-25 Actual \$	2024-25 Budget \$
General Purpose Funding	15,000	15,105	14,500
Governance	-	-	-
Law, Order and Public Safety	1,500	1,933	2,000
Health	4,500	4,335	1,000
Education and Welfare	1,000	-	1,000
Housing	-	-	-
Community Amenities	116,500	115,507	116,000
Recreation and Culture	38,000	47,032	51,000
Transport	1,410,000	1,381,034	1,290,500
Economic Services	13,000	25,829	9,500
Other Property and Services	5,500	13,146	1,500
Total Fees and Charges by Program	1,605,000	1,603,921	1,487,000

The following pages detail the Fees and Charges set by Council for the 2025-26 financial year.

2025-26
Schedule of Fees and Charges



Administration

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Rates			Various
Rate Instalment Charge	Per Instalment	-	15.00
Special Arrangement Fee	Per Assessment	-	25.00
Rate Enquiry - Residential	Per Assessment	-	35.00
Rate Enquiry - Non-Residential	Per Assessment	-	85.00
Rate Book on Disk	Per Copy	-	55.00
Rates Order and Requisition	Per Enquiry	-	100.00
Rate Recovery	Per Assessment	-	At Cost
Rate Instalment Interest		-	5.5%
Penalty Interest		-	11.0%
Council Documents and Publications			111250
Council Documents and Publications	Per Double Sided Page	Y	0.70
Council Documents and Publications - Emailed	Per Instance		No Charge
Tourism			154730
Merchandise	Per Item	Y	Cost + 10%
Meekatharra Gold - Beyond the Rivers	Per Item	Y	Cost + 20%
Meekatharra Gold - Beyond the Rivers (Posted)	Per Item	Y	Cost + 20%
Vehicle Registration Plates			111250
Shire Administration Fee	Per Plate		No Charge
Department of Transport - Minimum	Per Plate	-	Per Transport
Department of Transport - Non-Minimum	Per Plate	-	Per Transport
Fundraising Pavers			153910
Name Paver	Per Brick	Y	45.00
Name Paver	Per Double Paver	Y	75.00
Shire Provided Training Courses			111250
External Attendees	Per Attendee	Y	Cost + 20%

Administration (continued)

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Meeka Dust Newsletter			154430
Advertising - Black and White	Per Full Page	Y	49.50
Advertising - Black and White	Per Half Page	Y	27.50
Advertising - Black and White	Per Quarter Page	Y	16.50
Advertising - Black and White	Per Eighth Page	Y	11.00
Advertising - Colour	Per Full Page	Y	77.00
Advertising - Colour	Per Half Page	Y	44.00
Advertising - Colour	Per Quarter Page	Y	27.50
Advertising - Colour	Per Eighth Page	Y	16.50
Advertising - Not-for-Profit	Per Advert, Any Size		No Charge
Advertising - Community Event	Per Advert, Any Size		No Charge
Newsletter - Single Edition	Per Edition		No Charge
Newsletter - Subscription - Emailed	Per Annum		No Charge
Scanning and Emailing			111250
Up to 5 Pages	Per Document	Y	4.00
Over 5 Pages	Per Additional Page	Y	0.50
Laminating			111250
A4	Per Page	Y	11.00
A3	Per Page	Y	16.50
Binding			111250
A4 to 1.5cm Thick (Ring Binder, Front and Back Cover)	Per Document	Y	27.50
PA System			111250
PA System Hire	Per Day	Y	150.00
PA System - Bonds			161710
PA System Bond	Per Instance	-	300.00
Notes			

- Bonds are refundable at the discretion of the Shire of Meekatharra.

Administration (continued)

			2025-26 (Incl GST)
Details	Basis of Charge	GST	\$
Photocopying and Printing - Black and White			111250
A4 Single Side	Per Page	Y	0.50
A4 Double Side	Per Page	Y	0.60
A3 Single Side	Per Page	Y	0.70
A3 Double Side	Per Page	Y	0.90
A2 Single Side	Per Page	Y	1.40
A1 Single Side	Per Page	Y	2.10
A0 Single Side	Per Page	Y	3.20
Banner Single Side	Per Metre	Y	5.50
Photocopying and Printing - Colour			111250
A4 Single Side	Per Page	Y	1.60
A4 Double Side	Per Page	Y	2.10
A3 Single Side	Per Page	Y	3.10
A3 Double Side	Per Page	Y	3.60
A2 Single Side	Per Page	Y	5.40
A1 Single Side	Per Page	Y	8.10
A0 Single Side	Per Page	Y	12.20
Banner Single Side	Per Metre	Y	18.30
Freedom of Information			111250
Application	Per Enquiry	-	30.00
Research and Collation Time	Per Hour	-	30.00
Supervised Access	Per Hour	-	30.00
Administration Staff Time	Per Hour	-	30.00
Transcribing from Tape, Film or Computer	Per Hour	-	At Cost
Duplicating a Tape, Film or Computer Information	Per Item	-	At Cost
Delivery, Packaging and Postage	Per Item	-	At Cost
Eligible Concession Card Holder Discount	Per Enquiry	-	25%
Advanced Deposit of the Estimated Charges	Per Item	-	75%
Further Advanced Deposit of the Estimated Charges	Per Item	-	75%

Airport

			2025-26 (Incl GST)
Details	Basis of Charge	GST	\$
General and Regular Charter Landing Fees (Non-RPT Services)			152030
Minimum Fee	Per Landing	Y	25.00
Aircraft < 5,700 kg MTOW - Weight Charge	Per Tonne, Per Landing	Y	25.00
Aircraft > 5,700 kg MTOW - Weight Charge	Per Tonne, Per Landing	Y	25.00
Aircraft > 5,700 kg MTOW - In Addition to Weight Charge	Per Head, Per Landing	Y	30.00
RPT Services			152030
Aircraft < 5,700 kg MTOW	Per Head, Per Landing	Y	15.00
Aircraft > 5,700 kg MTOW	Per Head, Per Landing	Y	15.00
RPT Services			152030
Defence Force Aircraft	Per Landing		Per Defence Force
Annual Ratepayer Owned Small Aircraft (< 1,500kg MTOW)	Per Application	Y	250.00
Call-Outs (Direct Charge by Airport Contractor)			152030
1800 Hrs - 2200 Hrs	Per Call-Out	Y	121.00
2200 Hrs - 0600 Hrs	Per Call-Out	Y	154.00
Other			153030
Diesel Fuel	Per Litre	Y	Cost + 5c
Definitions			
MTOW	Maximum Take-off Weight		
RPT	Regular Public Transport		

Building Control

			2025-26 (Incl GST)
Details	Basis of Charge	GST	\$
Uncertified Building Permit Applications - House and Domestic Buildings			156830
Building Permit - Minimum Fee	Per Application	-	110.00
Building Permit Class 1 or 10 - Above Minimum	Per Application	-	Per Calculation
			0.32% of Estimated Development Cost
Building Services Levy - Minimum Fee	Per Application	-	61.65
Building Services Levy - Applications Over \$45,000	Per Application	-	Per Calculation
			0.137% of Estimated Development Cost
Building Construction Industry Training Fund levy	Per Application	-	Per Calculation
- Applications Over \$20,000			0.2% of Estimated Development Cost
Certified Building Permit Applications - House and Domestic Buildings			156830
Building Permit - Minimum Fee	Per Application	-	110.00
Building Permit Class 1 or 10 - Above Minimum	Per Application	-	Per Calculation
			0.19% of Estimated Development Cost
Building Services Levy - Minimum Fee	Per Application	-	61.65
Building Services Levy - Applications Over \$45,000	Per Application	-	Per Calculation
			0.137% of Estimated Development Cost
Building Construction Industry Training Fund levy	Per Application	-	Per Calculation
- Applications Over \$20,000			0.2% of Estimated Development Cost
Certified Building Permit Applications - Commercial, Industrial and Public Buildings			156830
Council Request Compliance Certificate - Minimum Fee	Per Application	-	175.00
Council Request Compliance Certificate - Above Minimum	Per Application	-	Per Calculation
			0.12% of estimated cost but not less than \$175.00
Building Permit - Minimum Fee	Per Application	-	110.00
Building Permit - Class 2 to 9 - Above Minimum	Per Application	-	Per Calculation
			0.09% of Estimated Development Cost
Building Services Levy - Minimum Fee	Per Application	-	61.65
Building Services Levy - Applications Over \$45,000	Per Application	-	Per Calculation
			0.137% of Estimated Development Cost
Building Construction Industry Training Fund levy	Per Application	-	Per Calculation
- Applications Over \$20,000			0.2% of Estimated Development Cost

Building Control (continued)

			2025-26 (Incl GST)
Details	Basis of Charge	GST	\$
Building Permit - Certificate of Design Compliance - Commercial, Industrial and Public Buildings			156830
Application - Class 2 to 9 - Minimum Fee	Per Application	-	270.00
Application - Class 2 to 9 - \$150,001 to \$500,000	Per Application	-	Per Calculation \$270 plus 0.15% in excess of \$150,000
Application - Class 2 to 9 - \$500,001 to \$1 Million	Per Application	-	Per Calculation \$795 plus 0.14% in excess of \$500,000
Application - Class 2 to 9 - Above \$1 Million	Per Application	-	Per Calculation \$1,495 plus 0.13% in excess of \$1 Million
Building Services Levy - Minimum Fee	Per Application	-	61.65
Building Services Levy - Applications Over \$45,000	Per Application	-	Per Calculation 0.137% of Estimated Development Cost
Building Construction Industry Training Fund Levy - Applications Over \$20,000	Per Application	-	Per Calculation 0.2% of Estimated Development Cost
Demolition Permits			156830
Demolition Permit Application - Class 1 or 10	Per Building	-	110.00
Demolition Permit Application - Class 2 to 9	Per Building Storey	-	110.00
Building Services Levy - Minimum Fee	Minimum Fee	-	61.65
Building Services Levy - Applications Over \$45,000	Per Application	-	Per Calculation 0.137% of Estimated Development Cost
Building Construction Industry Training Fund Levy - Applications Over \$20,000	Per Application	-	Per Calculation 0.2% of Estimated Development Cost
Occupancy Permits - Commercial, Industrial and Public Buildings			156830
Occupancy Application	Per Application	-	110.00
Temporary Occupancy Application	Per Application	-	110.00
Modify Occupancy Application	Per Application	-	110.00
Replacement Occupancy Application	Per Application	-	110.00
For Registration of Strata Scheme - Minimum	Per Application	-	115.00
For Registration of Strata Scheme - Each Above Minimum	Per Application	-	11.60
For Plans for Re-subdivision - Minimum	Per Application	-	115.00
For Plans for Re-subdivision - Each Above Minimum	Per Application	-	11.60
Building Services Levy - Minimum Fee	Per Application	-	61.65

Building Control (continued)

			2025-26 (Incl GST)
Details	Basis of Charge	GST	\$
Occupancy Permit - Building Unauthorised - Commercial, Industrial and Public Buildings			156830
Occupancy Application - Minimum Fee	Per Application	-	110.00
Occupancy Application - Above Minimum	Per Application	-	Per Calculation
			0.18% of Estimated Development Cost
Building Services Levy - Minimum Fee	Per Application	-	123.30
Building Services Levy - Applications Over \$45,000	Per Application	-	Per Calculation
			0.275% of Estimated Development Cost
Building Construction Industry Training Fund Levy	Per Application	-	Per Calculation
- Applications Over \$20,000			0.2% of Estimated Development Cost
Building Approval Certificate Where Unauthorised Work has been Done			156830
Certified Approval - Class 1 and 10 - Minimum Fee	Per Application	-	110.00
Certified Approval - Class 1 and 10 - Above Minimum	Per Application	-	Per Calculation
			0.38% of Estimated Development Cost
Building Services Levy - Minimum Fee	Per Application	-	123.30
Building Services Levy - Applications Over \$45,000	Per Application	-	Per Calculation
			0.275% of Estimated Development Cost
Building Construction Industry Training Fund Levy	Per Application	-	Per Calculation
- Applications Over \$20,000			0.2% of Estimated Development Cost
Building Approval Certificate Where Unauthorised Work has not been Done			156830
Certified Approval - Class 1 and 10 - Minimum Fee	Per Application	-	110.00
Certified Approval - Class 1 and 10 - Above Minimum	Per Application	-	Per Calculation
			0.19% of Estimated Development Cost
Building Services Levy - Minimum Fee	Per Application	-	123.30
Building Services Levy - Applications Over \$45,000	Per Application	-	Per Calculation
			0.275% of Estimated Development Cost
Building Construction Industry Training Fund Levy	Per Application	-	Per Calculation
- Applications Over \$20,000			0.2% of Estimated Development Cost

Building Control (continued)

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Park Homes on Caravan Parks and Camping Grounds			156830
Application to Install a Class 1a Park Home	Per Application	-	92.00
Application to Install a Class 3 Park Home	Per Application	-	92.00
Application to Install an Annexe	Per Application	-	92.00
Private Swimming Pools and Spas			156830
Inspection Fee (Section 53 - Building Regulations 2012)	Per Year	-	57.45
Customer Initiated Compliance Inspection	Per Application	-	239.50
Extension of Time Permits			156830
Building Permit	Per Application	-	110.00
Demolition Permit	Per Application	-	110.00
Building Approval Certificate	Per Application	-	110.00
Occupancy Permit	Per Application	-	110.00
Additional Services and Advice			156830
Amended Plan Processing Fee	Per Plan	-	61.55
Change of Details on a Building Permit	Per Application	-	61.65
Copy of Approved Plans (Commercial and Residential)	Per Plan	-	35.00
Retrieval of Building Approvals	Per Application	-	35.00
Contract Services - Building Surveyor Time	Per Hour	Y	201.30
Contract Services - Senior Building Surveyor Time	Per Hour	Y	279.40
Inspection - Class 1 to 9	Per Plan	-	94.25
Inspection - Class 10 (Minor Structure, Shed etc.)	per inspection	-	67.50
Request to Provide Certificate of Business Compliance	Per Application	-	203.75
Request to Provide Certificate of Construction Compliance	Per Application	Y	332.20
Sign Licence	Per Year	-	106.50
Approval of Battery Powered Smoke Alarms	Per Application	-	179.40
Building Plan Search Fees	Per Hour	-	53.50
Verge Site Inspection	Per Inspection	-	159.00
Building Control - Bonds			161710
Bond - Residential (Includes Below Ground Pools)	Per Bond	-	3,060.00
Bond - Grouped Dwellings (5 or More - Non-residential)	Per Bond	-	10,200.00

Cemetery

			2025-26 (Incl GST)
Details	Basis of Charge	GST	\$
General Fees			132630
Grant of Retrospective Right of Burial	Per Application	Y	150.00
Grant of Right of Burial - Plot Reservation (25 Years)	Per Application		No Charge
Grant of Right of Burial - Renewal (Additional 25 Years)	Per Application		No Charge
Application for Headstone (Installation not Included)	Per Application	-	57.00
Exhumation (at Discretion)	Per Application	Y	845.00
Burial Fees - 1st Interment			132630
Standard Burial (To Depth of 2.13m)	Per Application	Y	2,035.00
Infant / Stillborn Burial (To 1.4m Long x 1.4m Deep)	Per Application	Y	1,480.00
Burial Fees - Subsequent Interments (Where Minimum Coverage Standards are Permitted)			132630
Standard Burial	Per Application	Y	1,357.00
Infant / Stillborn Burial (To 1.4m long)	Per Application	Y	678.00
Burial of Ashes in Existing Grave - Shire Prepared	Per Application	Y	125.00
Burial of Ashes in Existing Grave - Not Shire Prepared	Per Application		No Charge
Ashes Plot			132630
New Plot	Per Application	Y	217.00
Existing Ashes Plot Further Interment - No Shire Involvement	Per Application		No Charge
Other Charges			132630
Shade Tent - Funeral Related - Shire Erected / Removed	Per Tent, Per Hire	Y	90.00
Chairs (1 x 30 Chairs) - Funeral Related	Per Hire	Y	50.00
Chair Replacement Through Damage / Loss - Minimum	Per Chair	Y	25.00
Chair Replacement Through Damage / Loss - Above \$25	Per Chair	Y	At Cost
Hearse - Funeral Related	Per Hire, Per Day	Y	250.00
Cemetery - Bonds			161710
Shade Tent Bond	Per Tent, Per Hire	-	Nil
Chairs (1 x 30 Chairs) Bond	Per Hire	-	200.00
Hearse Bond	Per Hire	-	Nil

Notes

- Bonds are refundable at the discretion of the Shire of Meekatharra.

Community Services and Facilities

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Local Community Group Community Bus Hire			138850
Daily Use - Up to 200 km Per Day	Per Hire, Per Day	Y	150.00
Daily Use - Over 200 km Per Day	Per Km, Per Day	Y	0.85
Bus Refuelling - If Required	Per Litre	Y	Cost + 50%
Bus Cleaning - If Required	Per Hour	Y	60.00
Bus Cleaning - If Required (Minimum)	Per Hour	Y	100.00
Local Community Group Community Bus Hire - Bonds			161710
Bus Hire Bond	Per Hire	-	560.00
Library Charges			140530
Lost and Damaged Library Books	Per Instance	Y	Cost + 20%
Library - Bonds			161710
Non-WA Resident Library Bond	Per Person	-	50.00

Notes

- Bonds are refundable at the discretion of the Shire of Meekatharra.

Environmental Health

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Food Premises Notification and Registration			123000
Notification Fee - Home and Commercial	Per Instance	-	50.00
Notification Fee - Not-For-Profit / School	Per Instance		No Charge
Registration Fee - Home and Commercial (All Risks)	Per Instance	-	200.00
Registration Fee - Not-For-Profit / School	Per Instance		No Charge
Food Premises Surveillance			123000
Annual - High Risk	Per Year	-	500.00
Annual - Medium Risk	Per Year	-	400.00
Annual - Low Risk	Per Year	-	250.00
Annual - Home	Per Year	-	100.00
Annual - Not-for-Profit / School	Per Year		No Charge
Food Premises Non-Compliance Inspection			123000
Second and Subsequent Reinspection	Per Application	-	165.00
Re-registration After Cancellation - Plus Annual Fee	Per Application	-	155.00
Trading in Public Places			123930
Additional Annual Registration >20km Townsite Radius	Per Annum	-	150.00
Alfresco Dining Annual Registration (4 x Tables, 8 x Seats)	Per Annum	-	200.00
Additional Table and 2 x Seats	Per Unit	-	25.00
Alfresco Application >10m ² (Shop Trades, Outdoor Eating)	Per m ²	-	0.17
Application for Transfer of Premises Registration	Per Transfer	-	165.00
Banner Sign Consistent with Local Law	Per Day	-	15.45
Banner Sign Everyday After Seven Consecutive Days	Per Day	-	10.30
Mobile Vendors Price	Per m ² , Per Day	-	1.06
Portable Sign Consistent with Local Law	Per Year	-	51.50
Trading Location - Within a Town Centre	Per Day	-	35.00
Trading Location - Within a Town Centre	Per Week	-	215.00
Trading Location - Within a Town Centre	Per Year	-	1,970.00
Trading Location - Outside a Town Centre	Per Day	-	17.50
Trading Location - Outside a Town Centre	Per Week	-	107.50
Trading Location - Outside a Town Centre	Per Year	-	985.00
Trading Location - Not-for-Profit	Per Year		No Charge
Hairdresser / Beauty Therapy / Skin Penetration			123000
Annual Registration	Per Application	-	189.00
Transfer of Commercial Ownership	Per Licence	-	152.00

Environmental Health (continued)

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Lodging Houses			123000
Lodging House Registration - Less than 100 Beds	Per Annum	-	295.00
Lodging House Registration - More than 100 Beds	Per Annum	-	410.00
Septic Tanks			129830
Application	Per Application	-	118.00
Report - Application to Health Department	Per Application	-	118.00
Permit to Use an Apparatus	Per Application	-	118.00
Caravan Parks and Camping Grounds			123000
Caravan Park Annual Registration - Minimum	Per Application	-	200.00
Long Stay Site	Per Site	-	6.00
Short Stay Site	Per Site	-	6.00
Camp Site	Per Site	-	3.00
Overflow Site	Per Site	-	1.50
Transfer of Licence	Per Application	-	100.00
Additional Penalty for Renewal After Expiry	Per Renewal	-	20.00
Moveable Dwelling			123000
Temporary Accommodation Application - Up to 3 Months	Per Application	-	159.00
Temporary Accommodation Application - House Building	Per Application	-	212.00
Application for a Public Event			123000
Category 1 (< 500 Patrons)	Per Event	-	53.50
Category 2 (500 to 2,500 Patrons)	Per Event	-	159.00
Category 3 (2,500 to 5,000 Patrons)	Per Event	-	318.00
Category 4 (5,000 to 8,000 Patrons)	Per Event	-	530.00
Community Group / Club / Not-for-Profit Organisation	Per Event	-	21.50
Community Markets	Per Day	-	21.00
Community Markets	Per Annum	-	1,225.00
Environmental Noise Exemption Applications			123000
Regulation 18 - Event Noise Application	Per Application	-	265.00
Regulation 13 - Out of Hours Construction Application	Per Application	-	530.00
Noise Monitoring Fee	Per Hour	-	159.00

Environmental Health (continued)

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Offensive Trades			123000
Poultry, Rabbit, Fish, Shellfish and Crustacean Processing	Per Year	-	302.00
Fish Curing, Manure Works	Per Year	-	214.00
Laundries, Dry Cleaning	Per Year	-	148.50
Small Butcher	Per Year	-	173.00
Large Butcher	Per Year	-	302.00
Offensive Trade not Specified	Per Year	-	302.00
Aquatic Facilities / Water Sampling (Within 20 kms of a Townsite)			123000
Application for Approval of Public Aquatic Facility	Per Application	-	318.00
Annual Audit Sampling of Public Aquatic Facility	Per Application	-	318.00
Aquatic Facilities / Water Sampling (Greater than 20 kms from a Townsite)			123000
Application for Approval of Public Aquatic Facility	Per Application	-	530.00
Annual Audit Sampling of Public Aquatic Facility	Per Application	-	530.00
Statutory Service Certificates			123000
Liquor Act - Section 39 - Includes Travel Time Cost	Per Application	-	212.00
Construct, Extend or Alter Public Building Application	Per Application	-	159.00
Public Building Certificate Application	Per Application	-	159.00
Certificate of Approval - Re-issue	Per Request	-	53.50

Plant Hire and Civil Works

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Plant - Wet Hire (i.e. with Operator)			159630
Grader	Per Hour	Y	275.00
Loader	Per Hour	Y	245.00
Bulldozer D6N	Per Hour	Y	275.00
Vibrating Roller	Per Hour	Y	245.00
Tractor	Per Hour	Y	165.00
Truck - 10 - 12 Tonne	Per Hour	Y	165.00
Truck - 5 - 7 Tonne	Per Hour	Y	165.00
Prime Mover	Per Hour	Y	200.00
Tandem Axle Tipping Trailer Plus Applicable Truck Hire	Per Hour	Y	100.00
Tri Axle Low Loader Plus Applicable Truck Hire	Per Hour	Y	300.00
Road Broom Plus Applicable Truck Hire	Per Hour	Y	100.00
Multi Tyre Roller - 16 Tonne	Per Hour	Y	245.00
Materials			159630
Materials Used	Per Instance	Y	Cost + 20%
Labour			159630
Labour Only	Per Employee, Per Hour	Y	Cost + 20%
Labour - After Normal Work Hours	Per Employee, Per Hour	Y	Cost + \$65
Potable Standpipe Water			187830
Less than 20,000 Litres per Financial Year	Per kL		No Charge
Greater than 20,000 Litres per Financial Year	Per kL		Per Water Corp + 100%
Crossovers - Sealed			159630
To a Kerb and Drained Sealed Road - First Instance Only	Per Crossover	Y	Cost - 50%
To a Kerb and Drained Sealed Road - Maximum Contribution	Per Crossover	Y	1,500.00
To an Unkerbed Road - First Instance Only	Per Crossover	Y	Cost - 50%
To an Unkerbed Road - Maximum Contribution	Per Crossover	Y	1,000.00
Over Width to Unkerbed Roads	Per Crossover	Y	Cost
Crossovers - Unsealed			159630
Rural to Unkerbed Road - First Instance Only	Per Crossover	Y	Cost - 50%
Rural to Unkerbed Road - Maximum Contribution	Per Crossover	Y	500.00

Ranger Services

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Animal Traps			161710
Trap Hire	Per Trap, Per Week		No Charge
Animal Traps - Bonds			161710
Trap Bond	Per Trap, Per Instance	-	200.00
Dog Registration Fees - Unsterilised Dogs			119930
1 Year	Per Dog	-	50.00
1 Year (after 31 May) - First Registration Only	Per Dog	-	25.00
3 Years	Per Dog	-	120.00
Lifetime	Per Dog	-	250.00
Concession Card Holder Discount	Per Dog	-	50%
Prescribed Dog for Droving or Tending Stock Discount	Per Dog	-	75%
Dog Registration Fees - Sterilised Dogs			119930
1 Year	Per Dog	-	20.00
1 Year Dangerous Dog	Per Dog	-	50.00
1 Year (after 31 May) - First registration only	Per Dog	-	10.00
3 Years	Per Dog	-	42.50
Lifetime	Per Dog	-	100.00
Concession Card Holder Discount	Per Dog	-	50%
Prescribed Dog for Droving or Tending Stock Discount	Per Dog	-	75%
Dog Control and Pound Fees			119730
Dangerous / Restricted Breed Dog Signs	Per Sign	-	34.00
Ranger Services	Per Hour	Y	82.50
Seizure of a Dog Without Impoundment	Per Dog	-	30.00
Seizure and Impounding of Dog	Per Dog	-	155.00
Daily Keeping Sustenance Fee (All Dogs) for Impounds	Per Dog, Per Day	Y	25.00
Return of Impounded Dog During Normal Hours	Per Dog	Y	85.45
Return of Impounded Dog Outside Normal Hours	Per Dog	Y	200.00
Application for More than Two Dogs	Per Application	-	136.00
Dog Kennelling and Licences			119730
Approved Kennel Establishment Licence	Per Application	Y	200.00
Approved Kennel Establishment Annual Renewal	Per Application	Y	200.00

Ranger Services (continued)

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Animal Destruction			119630
Dog Destruction	Per Dog		No Charge
Cat Destruction	Per Cat		No Charge
Cat Registration Fees - Sterilised			119830
1 Year	Per Cat	-	20.00
1 Year (After 31 May) - First Registration Only	Per Cat	-	10.00
3 Years	Per Cat	-	42.50
Lifetime	Per Cat	-	100.00
Concession Card Holder Discount	Per Cat	-	50%
Cat Control			119630
Seizure and Impounding of Cat	Per Cat	-	124.00
Daily Keeping Sustenance Fee (All Cats)	Per Day	-	15.00
Grant or Renewal of Approval to Breed Cats, Either Sex	Per Breeding Cat	-	100.00
Licence to Keep an Approved Cat Pound	Per Pound	-	116.00
Impounded Horses, Mules, Asses, Camels, Bulls or Boars			119630
Maintenance	Per Day, Per Head	-	50.75
Maintenance - Over 2 years Old, First 24 Hours or Part of	Additional, Per Head	-	3.25
Impounding Fee - By Discretion	Per Head	-	8.25
Impounded Mares, Geldings, Colts, Fillies, Foals, Cows, Steers, Calves, Rams or Pigs			119630
Maintenance	Per Day, Per Head	-	39.00
Maintenance - Over 2 years Old, First 24 Hours or Part of	Additional, Per Head	-	1.75
Impounding Fee - By Discretion	Per Head	-	8.25
Impounded Vehicles			129150
Abandoned Vehicle Recovery - Contractors - Standard	Per Recovery	-	455.00
Abandoned Vehicle Recovery - Staff - Standard	Per Hour	-	185.00
Holding an Impounded Vehicle	Per Day	-	10.70

Recreation

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Court Hire - Day Use (Subject to Availability)			139230
Basketball	Per Hour		No Charge
Tennis	Per Hour		No Charge
Volleyball	Per Hour		No Charge
Oval	Per Hour		No Charge
Indoor Cricket / Netball	Per Day	Y	15.00
Squash	Per Hour by Token	Y	10.00
Court Hire - Night Use (Subject to Availability)			139230
Basketball with Lights	Per Hour	Y	10.00
Tennis with Lights	Per Hour	Y	10.00
Oval	Per Hour	Y	10.00
Court Hire - Bonds			161710
Night Light Key Bond	Per Hire	-	50.00
Indoor Cricket / Netball Key Bond	Per Hire	-	100.00
Squash Court Key Bond	Per Hire	-	50.00
Gymnasium			139930
Individual Membership	Per Week	Y	15.00
Individual Membership with Concession	Per Week	Y	7.50
Individual Membership	Per Month	Y	32.00
Individual Membership with Concession	Per Month	Y	16.00
Individual Membership	Per Annum	Y	350.00
Individual Membership with Concession	Per Annum	Y	175.00
Accommodation Facility Membership	Per Room, Per Annum	Y	350.00
Cancellation During Cooling Off Period (7 Days)	Per Instance	Y	No Charge
Once-Off Joining Fee	Per Instance	Y	20.00
Replacement Swipe Card	Per Card	Y	10.00

Sanitation and Waste Services

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Household / Domestic Refuse			128630
2 x Weekly Service - 1x 240 Litre Bin	Per Annum	-	214.60
2 x Weekly Service - Additional 1 x 240 Litre Bin	Per Annum	-	53.70
2 x Weekly Pensioner Service - 1 x 240 Litre Bin	Per Annum	-	55.00
Commercial Refuse			128630
2 x Weekly Service - 2 x 240 Litre Bin	Per Annum	-	335.30
2 x Weekly Service - Additional 1 x 240 Litre Bin	Per Annum	-	53.70
3 x Weekly Service - 2 x 240 Litre Bin	Per Annum	-	587.50
3 x Weekly Service - Additional 1 x 240 Litre Bin	Per Annum	-	80.50
5 x Weekly Service - 2 x 240 Litre Bin	Per Annum	-	929.00
5 x Weekly Service - Additional 1 x 240 Litre Bin	Per Annum	-	135.00
Industrial Refuse			128630
2 x Weekly Service - 2 x 240 Litre Bin	Per Annum	-	335.30
2 x Weekly Service - Additional 1 x 240 Litre Bin	Per Annum	-	53.70
Mining Camp Refuse (Historical Agreement)			128630
3 x Weekly Service - 1 x 240 Litre Bin	Per Annum	-	587.50
3 x Weekly Service - Additional 1 x 240 Litre Bin	Per Annum	-	80.50
Other Refuse			129150
Sale of 240 Litre Bin	Per Bin	Y	165.00
Car Body Removal	Per Car Body	Y	500.00
Waste Disposal			129130
Demolition Licence Waste Disposal Fee	Per Licence	Y	185.00
Building Licence Waste Disposal Fee	Per Licence	-	60.00
Building Licence Waste Disposal Fee - Additional Fee	Per Licence	Plus 25c per \$1,000 over \$20,000	
Hazardous Materials Disposal (e.g. Asbestos etc.)	Per m ³	Y	65.00
Industrial Materials Disposal (Where Permitted)	Per m ³	Y	65.00
Hospital Medical Waste Disposal	Per m ³	Y	No Charge
Effluent Waste Disposal (Conditions Apply)	Per Litre	Y	No Charge
Non-Commercial Petroleum Oil (at Works Depot)	Per Litre	Y	No Charge
Cooking Oil (at Waste Site)	Per Litre	Y	No Charge

Shire Events

			2025-26 (Incl GST)	
Details	Basis of Charge	GST	\$	
Shire Events - Merchandise			Various	
Event Tickets	Per Item	Y	Cost + 25%	
DVDs	Per Item	Y	Cost + 25%	
T-Shirt Sales	Per Item	Y	Cost + 25%	
Showbags	Per Item	Y	Cost + 25%	
General Merchandise	Per Item	Y	Cost + 25%	
Shire Events - Stalls			Various	
Stallholder Entry	Per Stall		No Charge	
Table Hire	Per Table		No Charge	
Festival	Per Festival		No Charge	

Sports Complex

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Sports Complex Hire			139630
Function with Alcohol Consumed or Sold	Per Day or Part Thereof	Y	270.00
Function without Alcohol Consumed or Sold	Per Day or Part Thereof	Y	140.00
Fundraising Event with Alcohol Consumed or Sold	Per Day or Part Thereof	Y	45.00
Government and School Sponsored Functions	Per Day or Part Thereof	Y	70.00
Commercial or Trade Use	Per Day or Part Thereof	Y	250.00
Local Community / Sporting Group Function	Per Day or Part Thereof	Y	40.00
Authorised Shire of Meekatharra Sponsored Functions	Per Day or Part Thereof		No Charge
Sports Complex Hire - Bonds			161710
Function with Alcohol Consumed or Sold Bond	Per Hire	-	810.00
Function without Alcohol Consumed or Sold Bond	Per Hire	-	425.00
Commercial or Trade Use Bond	Per Hire	-	560.00
Key and Access Card Bond	Per Hire	-	100.00
Equipment Hire - Only With Sports Complex Hire			139630
Smart TV	Per Hire		No Charge
Tables and Chairs	Per Hire		No Charge
Hot Water Urn	Per Hire		No Charge
Crockery and Cutlery - 50 Settings	Per Hire	Y	16.00
Crockery and Cutlery - 100 Settings	Per Hire	Y	32.00
Crockery and Cutlery - 150 Settings	Per Hire	Y	48.00
Crockery and Cutlery - 200 Settings	Per Hire	Y	64.00
Equipment Hire - Bonds			161710
Urn, Crockery and Cutlery Bond - Any or All	Per Hire	-	55.00
Equipment Hire - Penalties			161710
Additional Cleaning - In Excess of Three (3) Hours	Per Hour	Y	90.00
Repair of Damage Caused During Hire	Per Instance	Y	Cost + 25%
Replacement Crockery	Per Piece, From Bond		10.00
Replacement Cutlery	Per Piece, From Bond		5.00

Notes

- Bonds are refundable at the discretion of the Shire of Meekatharra.

Swimming Pool

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
General Admission			136430
Adult	Per Entry	Y	No Charge
Adult with Concession	Per Entry	Y	No Charge
Child (5 - 17 Years Old)	Per Entry	Y	No Charge
Child Under 5 Years Old with Paying Adult	Per Entry	Y	No Charge
Family (Up to 2 x Adults and 3 x Children)	Per Entry	Y	No Charge
Accommodation Facility, Per Room	Per Entry	Y	No Charge
Swimming Pool Hire			136430
Exclusive Events	Per Hour	Y	75.00
Swimming Pool Hire - Bonds			161710
Venue Hire Bond	Per Hire	-	300.00
Department of Education / School Activities			136430
Facility Users, Students, Spectators and Teachers	Per Entry		No Charge

Town Hall

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Town Hall Hire			134630
Function with Alcohol Consumed or Sold	Per Day or Part Thereof	Y	355.00
Function without Alcohol Consumed or Sold	Per Day or Part Thereof	Y	180.00
Fundraising Event with Alcohol Consumed or Sold	Per Day or Part Thereof	Y	60.00
Government and School Sponsored Functions	Per Day or Part Thereof	Y	95.00
Commercial or Trade Use	Per Day or Part Thereof	Y	355.00
Local Community / Sporting Group Function	Per Day or Part Thereof	Y	45.00
Authorised Shire of Meekatharra Sponsored Functions	Per Day or Part Thereof		No Charge
Town Hall Hire - Bonds			161710
Function with Alcohol Consumed or Sold Bond	Per Hire	-	865.00
Function without Alcohol Consumed or Sold Bond	Per Hire	-	425.00
Commercial or Trade Use Bond	Per Hire	-	560.00
Key and Access Card Bond	Per Hire	-	100.00
Equipment Hire - Only With Town Hall Hire			134630
Projector and Screen	Per Hire		No Charge
Tables and Chairs	Per Hire		No Charge
Hot Water Urn	Per Hire		No Charge
Crockery and Cutlery - 50 Settings	Per Hire	Y	16.00
Crockery and Cutlery - 100 Settings	Per Hire	Y	32.00
Crockery and Cutlery - 150 Settings	Per Hire	Y	48.00
Crockery and Cutlery - 200 Settings	Per Hire	Y	64.00
Equipment Hire - Bonds			161710
Urn, Crockery and Cutlery Bond - Any or All	Per Hire	-	55.00
Equipment Hire - Penalties			161710
Additional Cleaning - In Excess of Three (3) Hours	Per Hour	Y	90.00
Repair of Damage Caused During Hire	Per Instance	Y	Cost + 25%
Replacement Crockery	Per Piece, From Bond	Y	10.00
Replacement Cutlery	Per Piece, From Bond	Y	5.00

Notes

- Bonds are refundable at the discretion of the Shire of Meekatharra.

Town Planning

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Development Applications			131230
Application Fee - < \$50,000	Per Application	-	147.00
Application Fee - \$50,000 to \$500,000	Per Application	-	Per Calculation
			0.32% of Estimated Development Cost
Application Fee - \$500,000 to \$2.5 Million	Per Application	-	Per Calculation
			\$1,700 plus 0.257% for every \$1 in excess of \$500k
Application Fee - \$2.5 Million to \$5 Million	Per Application	-	Per Calculation
			\$7,161 plus 0.206% for every \$1 in excess of \$2.5m
Application Fee - \$5 Million to \$21.5 Million	Per Application	-	Per Calculation
			\$12,633 plus 0.123% for every \$1 in excess of \$5m
Application Fee - > \$21.5 Million	Per Application	-	34,196.00
Retrospective Development Applications - Not Extractive	Per Application	-	Per Calculation
			The Relevant Fee Above Plus, by way of Penalty, Twice that Fee
Change of Use, Non-conforming Use - Application Only	Per Application	-	295.00
Retrospective Change of Use, Non-conforming Application	Per Application	-	Per Calculation
			The Relevant Fee Above Plus, by way of Penalty, Twice that Fee
Amend or Cancel Development Approval Determination	Per Application	-	295.00
Holiday Accommodation Development Approval Renewal	Per Application	-	136.36
Extractive Industry			131230
Application	Per Application	-	739.00
Retrospective Development Application	Per Application	-	Per Calculation
			The Relevant Fee Above Plus, by way of Penalty, Twice that Fee
Sub-division Clearance			131230
Not More than 5 Lots	Per Lot	-	73.00
More than 5 Lots and up to 195 Lots	Per Lot, First 5 Lots	-	73.00
More than 5 Lots and up to 195 Lots	Per Lot, Subsequent Lots	-	35.00
More than 195 Lots	Per Clearance	-	7,393.00
Application for Certificate of Approval for Strata Plan (Form 24)			131230
Up to and Including 5 Lots - Base Fee	Per Application	-	656.00
Up to and Including 5 Lots	Per Lot	-	65.00
More than and up to 100 Lots - Base Fee	Per Application	-	981.00
More than and up to 100 Lots	Per Lot	-	43.50
More than 100 Lots	Per Application	-	5,113.50

Town Planning (continued)

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Home Occupation			131230
Initial Application for Approval - Not Commenced	Per Application	-	222.00
Initial Application for Approval - Commenced	Per Application	-	Per Calculation
	The Relevant Fee Above Plus, by way of Penalty, Twice that Fee		
Renewal Approval Application - Before Current Expiration	Per Application	-	73.00
Renewal Approval Application - After Expiration	Per Application	-	Per Calculation
	The Relevant Fee Above Plus, by way of Penalty, Twice that Fee		
Scheme Amendments			131230
Town Planning Scheme Amendment Initiation - Base	Per Application	-	1,500.00
Scheme Amendment Initiation - Additional Rate	Per Hour	-	Per Calculation
Town Planning Scheme Amendment Final Adoption - Base	Per Application	-	2,500.00
Scheme Amendment Final Adoption - Additional Rate	Per Hour	-	Per Calculation
Director / City / Shire Planner	Per Hour	-	88.00
Manager / Senior Planner	Per Hour	-	66.00
Planning Officer	Per Hour	-	36.86
Other Staff (Environmental Health Officer etc.)	Per Hour	-	36.86
Secretary / Administrative Clerk	Per Hour	-	30.20
Structure Plans			131230
Structure or Development Plan Adoption - Base	Per Plan	-	1,000.00
Structure or Development Plan Adoption - Additional Rate	Per Plan	-	Per Calculation
Structure or Development Plan Final Adoption - Base	Per Plan	-	1,500.00
Structure or Development Plan Final Adoption - Additional	Per Plan	-	Per Calculation
Director / City / Shire Planner	Per Hour	-	88.00
Manager / Senior Planner	Per Hour	-	66.00
Planning Officer	Per Hour	-	36.86
Other Staff (Environmental Health Officer etc.)	Per Hour	-	36.86
Secretary / Administrative Clerk	Per Hour	-	30.20

Town Planning (continued)

Details	Basis of Charge	GST	2025-26 (Incl GST)
			\$
Advertising Charges			131230
Advertising - Sign on Site / Notification	Per Notification	-	58.50
Advertising	Per Advert	-	At Cost
Other Charges			131230
Zoning Certificates	Per Document	-	73.00
Property Settlement Questionnaire Response	Per Document	-	73.00
Written Planning Advice / Copies of Mapping Products	Per Application	-	73.00
Other Planning Fees			131230
Extension of Time - Not Substantially Commenced	Per Request	-	400.00
Extend or Minor Modification to a Planning Approval	Per Request	-	Per Calculation \$147 or 50% of Original Application Fee, Whichever is Greater
Copy of Property Plans - Electronic Copy	Per Request	-	75.00
Copy of Property Plans - Hard Copy	Per Request	-	Per Calculation \$75 Plus Hard Copy Fees Based on any Adopted Photocopying Charges
Legal Agreement Preparation - Fees and Other Costs	Per Document	Y	At Cost
Liquor Act Certificates Section 40 - Planning	Per Application	-	200.00

2025-26
Operational Accounts



General Purpose Funding

Account Details		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Adopted Budget \$
Rates				
<u>Operating Revenue</u>				
0031	Initial Rates Raised	(8,475,000)	(7,228,309)	(7,228,200)
0070	Discount Allowed	5,000	3,981	-
0121	Interim Rates	10,000	139,351	-
0131	Back Rates Levied	10,000	(9,574)	-
0141	Interest On Instalments	(32,000)	(29,240)	(25,000)
0151	Interest On Overdue Rates	(90,000)	(100,581)	(60,000)
0221	Instalment Surcharge	(15,000)	(14,865)	(10,000)
0241	Rates Arrears	-	805	-
0281	Legal Fees Recovered	(30,000)	(70,816)	(5,000)
0284	Payment Arrangement Administration Fee	-	-	(500)
Total Operating Revenue		(8,617,000)	(7,309,247)	(7,328,700)
<u>Operating Expenditure</u>				
0112	Administration Allocation - Rating	154,000	125,370	195,000
0192	Valuation & Title Search	15,000	16,505	15,000
0194	Centrepay Charges	500	300	500
0233	Rates Written Off	10,000	689	10,000
0342	Legal Expenses - Rates	25,000	85,620	30,000
Total Operating Expenditure		204,500	228,484	250,500
Total Rates		(8,412,500)	(7,080,763)	(7,078,200)
General Purpose Grants				
<u>Operating Revenue</u>				
0181	Financial Assistance Grant	(1,736,500)	(2,600,610)	(523,500)
0211	Local Road Grant	(814,000)	(1,229,472)	(300,500)
Total Operating Revenue		(2,550,500)	(3,830,082)	(824,000)
Total General Purpose Grants		(2,550,500)	(3,830,082)	(824,000)

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
General Financing				
<u>Operating Revenue</u>				
0283	Other Income	(500)	(1,203)	(500)
0311	ESL Administration Fee	-	-	(4,000)
9223	Interest On Municipal Investments	(550,000)	(608,119)	(125,000)
9224	Interest On Reserves	(350,000)	(343,646)	(775,000)
Total Operating Revenue		(900,500)	(952,969)	(904,500)
<u>Operating Expenditure</u>				
0552	Bank Charges	5,000	4,033	6,500
0553	Administration Allocation - General Financing	51,000	41,789	65,000
0555	Sundry Debtor Write Offs	10,000	2,961	20,000
0682	Rounding Adjustment	-	(124)	500
Total Operating Expenditure		66,000	48,659	92,000
Total General Financing		(834,500)	(904,309)	(812,500)
Total General Purpose Funding		(11,797,500)	(11,815,155)	(8,714,700)

Governance

	2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details			
Members of Council			
<u>Operating Revenue</u>			
0223 Forfeiture Nom Deposits	-	-	-
Total Operating Revenue	-	-	-
<u>Operating Expenditure</u>			
0202 Fax & Email Costs	500	32	500
0212 Conference Expenses	15,000	7,133	20,000
0222 Election Expenses	15,000	-	-
0224 Donations Assets Dvc (Non Cash)	-	-	-
0232 Presidents Allowances	27,500	27,500	27,500
0242 Refreshments/Receptions	43,500	19,385	28,500
E1 Welcome To Meekatharra Event	9,000	257	1,500
E2 Staff & Councillors Christmas Function	4,000	2,989	4,000
E3 Council Meetings	12,000	7,198	6,000
E4 Other Refreshments/Receptions	12,000	8,805	15,000
E5 Flowers, Gifts And Public Notices	1,000	136	1,000
E6 Citizenship Ceremonies	500	-	1,000
E7 ANZAC Day	5,000	-	-
0252 Donations Various	75,000	10,215	35,000
0255 Native Title/Heritage	9,000	-	15,000
0262 Council Chambers Mtce	4,000	5,908	1,000
0272 Insurance - Members	5,000	4,123	5,000
0282 Members Subscriptions	45,000	42,898	45,000
0292 Members - Phone Allowance	17,500	14,000	14,000
0302 Members - Meeting Fees	58,000	49,135	55,000
0312 Members Travelling/Accommodation/Meals	15,000	16,391	20,000
0322 Depreciation - Members	5,000	4,571	5,000
0372 Members Expenses	3,000	-	1,000
0562 Administration Allocation - Members Of Council	461,000	376,107	585,000
0622 Audit Fees	65,000	57,190	50,000
1202 Deputy Pres. Allowance	7,000	6,875	6,900
1222 Donations - Rfds Airport	60,000	54,932	60,000
1232 Gst Free Receptions	-	-	-
Total Operating Expenditure	931,000	696,396	974,400
Total Members of Council	931,000	696,396	974,400
Total Governance	931,000	696,396	974,400

Law, Order and Public Safety

Account Details		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Fire Prevention				
<u>Operating Revenue</u>				
1543	Reimbursements	-	-	-
1556	Profit on Sale of Vehicle - Fire	-	-	-
1558	Asset Realisation - Fire	-	-	-
1561	Fines and Penalties	-	(50)	-
1563	D.F.E.S. Operating Grant	(8,000)	(7,575)	(8,000)
1565	Fire Units Grant	-	-	-
1573	FESA Capital Grant	-	-	-
Total Operating Revenue		(8,000)	(7,625)	(8,000)
<u>Operating Expenditure</u>				
1532	DFES Asset Disposal	-	-	-
1542	Protective Burning	500	-	500
	0505 Protective Burning	500	-	500
1552	Depreciation - Fire Prevention	18,000	16,752	18,000
1562	Insurance - Fire	8,000	7,544	8,000
1572	Bush Fire Control	3,000	10,604	10,000
	0502 Bush Fire Control	3,000	10,604	10,000
1582	Vehicle Operational Costs	13,000	12,170	-
1592	Loss on Asset Disposal - Fire	-	-	-
Total Operating Expenditure		42,500	47,070	36,500
Total Fire Prevention		34,500	39,445	28,500
Animal Control				
<u>Operating Revenue</u>				
1943	Animal Control - Misc Income	(500)	-	(500)
1953	Animal Control - Misc Grants Income	-	-	-
1963	Charges	-	(33)	-
1973	Fines, Penalties And Charges	-	78	(500)
1983	Cat Registration	(500)	(198)	(500)
1993	Dog Registration	(1,000)	(1,730)	(1,000)
Total Operating Revenue		(2,000)	(1,883)	(2,500)

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
<u>Operating Expenditure</u>				
1902	Control Expenses	500	92	500
	0501 Dog Control Expenses	500	92	500
1922	Pound Maintenance	3,000	797	1,500
	0506 Pound Maintenance	3,000	797	1,500
1923	Dog Control Expenses Other	13,000	12,195	15,000
1924	Depreciation - Animal Control	2,000	2,050	2,000
Total Operating Expenditure		18,500	15,134	19,000
Total Animal Control		16,500	13,251	16,500
Ranger Services				
<u>Operating Expenditure</u>				
1601	Administration Allocation - Ranger Services	35,500	28,931	45,000
1604	Contract Ranger	100,000	85,967	95,000
1625	Insurance - Ranger Services	2,500	2,003	2,500
Total Operating Expenditure		138,000	116,902	142,500
Total Ranger Services		138,000	116,902	142,500
Other Law, Order and Public Safety				
<u>Operating Revenue</u>				
2003	S.E.S. Operating Grant	(10,000)	(9,291)	(8,000)
2008	SES Capital Grant	(41,000)	-	(31,000)
	Q1001 SES Facility Grant	(41,000)	-	(31,000)
2013	Community Safety and Crime Prevention Grants	(750,000)	-	-
2023	HYPE Program Revenue	-	-	-
2024	Reimbursements - Law Other	-	(90)	(500)
2025	FESA Contributions	-	-	-
Total Operating Revenue		(801,000)	(9,381)	(39,500)

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
<u>Operating Expenditure</u>				
1912	Depreciation - Ses	9,000	8,583	9,000
1932	Security Patrols	-	-	-
1992	HYPE Program	-	-	-
0507	HYPE Wages	-	-	-
2002	State Emergency Services	16,000	8,906	8,000
0503	State Emergency Services	16,000	6,140	8,000
1324	Purchase Plant and Equipment <\$1,000	-	-	-
1325	Maintenance Plant and Equipment	-	-	-
1326	Maintenance Vehicles	-	47	-
1327	Maintenance Land and Buildings	-	-	-
1328	Protective Clothing	-	-	-
1329	Utilities, Rates and Taxes	-	103	-
1330	Other Goods and Services	-	-	-
1331	Insurances	-	-	-
1332	Plant and Equipment \$1,000 to \$3,000	-	2,616	-
2004	SES Financial Assistance	-	-	-
2007	S.E.S. Buildings - Mtce	6,000	571	6,500
2012	Administration Allocation - Other Law Order And Public Safety	8,000	6,430	10,000
2016	Safer WA Expenses	-	-	-
2022	Security Cameras Maintenance	-	-	-
2034	Emergency Service Call Outs	1,000	238	-
Total Operating Expenditure		40,000	24,727	33,500
Total Other Law, Order and Public Safety		(761,000)	15,346	(6,000)
Total Law, Order and Public Safety		(572,000)	184,945	181,500

Health

	2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details			
Community Health Services			
<u>Operating Expenditure</u>			
2112 WAPHA Health Expenses - Grant	-	-	-
2122 Stationery	-	-	-
2142 Conferences	-	-	-
2143 Consultant - Health Services	-	-	-
2172 Sundry Expenses	-	-	-
2252 Recruitment & Relocation Expenses	-	-	-
2281 Environmental Health Services	-	-	-
2282 Aboriginal Health	-	-	-
2392 Legal Expenses - Health	-	800	-
Total Operating Expenditure	-	800	-
Total Community Health Services	-	800	-
Pest Control			
<u>Operating Expenditure</u>			
2372 Mosquito & Pest Control	15,000	20,289	10,000
0701 Mosquito and Pest Control	15,000	20,289	10,000
2380 Other Pest Control	1,000	-	-
2382 Depreciation - Pest Cont	-	-	1,500
Total Operating Expenditure	16,000	20,289	11,500
Total Pest Control	16,000	20,289	11,500
Preventative Services - Other			
<u>Operating Revenue</u>			
2391 Health Administration and Inspections	-	-	-
Total Operating Revenue	-	-	-
<u>Operating Expenditure</u>			
2402 Analytical Expenses	1,000	-	500
2404 Administration Allocation - Preventative Services	16,000	12,858	20,000
2406 School Health Program	-	-	-
Total Operating Expenditure	17,000	12,858	20,500
Total Preventative Services - Other	17,000	12,858	20,500

	2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details			
Health Administration and Inspection			
<u>Operating Revenue</u>			
2300 Health Fees & Licenses	(4,000)	(4,195)	(500)
2301 Other Revenue - Health Administration	-	-	-
2393 Itinerant Vendors Lics.	(500)	(140)	(500)
Total Operating Revenue	(4,500)	(4,335)	(1,000)
<u>Operating Expenditure</u>			
2132 Insurance - Health Admin & Inspection	8,000	7,716	6,000
2162 Administration Allocation - Health Administration And Inspection	55,000	45,005	70,000
2192 Subscriptions & Journals	500	479	500
2292 Depreciation - Health	-	-	-
2294 Murchison Regional Health	-	-	-
2296 Consultants - Health Admin & Inspect	60,000	46,033	60,000
2298 Other Expense - Health Administration	-	-	-
Total Operating Expenditure	123,500	99,233	136,500
Total Health Administration and Inspection	119,000	94,899	135,500
Total Health	152,000	128,846	167,500

Education and Welfare

	2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details			
Care of Families and Children			
<u>Operating Expenditure</u>			
2539 Domestic Violence - Housing Costs	6,000	5,789	5,000
2554 Domestic Violence - Depreciation	8,500	8,193	8,500
Total Operating Expenditure	14,500	13,982	13,500
Total Care of Families and Children	14,500	13,982	13,500
Education			
<u>Operating Revenue</u>			
2063 Misc Reimbursements	(500)	-	(500)
2073 Lease Red Sandbox	(1,000)	-	(1,000)
Total Operating Revenue	(1,500)	-	(1,500)
<u>Operating Expenditure</u>			
2042 Pre-School Contribution	-	-	-
2043 Insurance - Education	500	387	500
2044 Administration Allocation - Education	16,000	12,858	20,000
2072 Community Resource Centre - Costs	3,000	-	3,000
0603 Telecentre Costs	3,000	-	3,000
2412 Day Care Centre Maint (Red Sandbox)	8,000	8,313	17,000
0602 Day Care Centre Maintenance	8,000	8,313	17,000
2426 Depreciation - Education	14,000	13,422	14,000
Total Operating Expenditure	41,500	34,979	54,500
Total Education	40,000	34,979	53,000

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
Community Development				
<u>Operating Revenue</u>				
2451	C.D.O. Reimbursements	-	-	-
2474	C.D.O. - Business Contribution to Xmas Party for Families	(500)	-	(1,000)
2460	C.D.O. - Misc Income	(500)	-	(2,500)
Total Operating Revenue		(1,000)	-	(3,500)
<u>Operating Expenditure</u>				
2432	C.D.O. Activity & Expenditure	39,500	32,310	49,500
0825	CDO Training	1,000	1,000	-
0826	Administration and Office Expenses	500	-	500
0829	CDO Activities	500	-	500
CD1	Youth Ball	5,000	5,548	5,000
CD2	Health Projects	9,000	6,887	15,000
CD3	Tidy Towns	-	44	-
CD4	Other Activities	1,000	188	1,000
CD5	Touring Performers	5,000	2,477	8,000
CD6	Santa Lolly Run	500	-	500
CD7	Family Christmas Party	5,000	4,823	10,000
CD8	Community Events	9,000	11,267	5,000
CD9	Orphans / Seniors Christmas	-	-	-
CD10	Equipment	3,000	77	-
CD11	Youth and Adult Programs	-	-	4,000
2443	C.D.O. Uniforms	2,500	-	500
2450	Administration Allocation - Community Development	177,500	144,657	225,000
2452	Depreciation - Community Development	2,500	2,020	2,500
2453	Insurance - Community Development	2,000	1,174	3,500
2456	C.D.O. - Printing & Stationery	500	-	500
2457	Salaries - Community Development	227,000	183,651	85,000
2458	Superannuation - C.D.O.	36,000	26,499	10,000
2459	Vehicle Expenses - C.D.O.	4,000	1,843	4,000
2463	Housing - C.D.O.	44,500	28,432	40,000
2464	Cdo Recruitment & Relocation	10,000	24,312	5,000
2465	Community Development Training & Conferences	8,500	5,008	5,000
2466	Telephone - C.D.O.	500	382	1,000
2467	Consultants - CDO	-	-	-
Total Operating Expenditure		555,000	450,288	431,500
Total Community Development		554,000	450,288	428,000

Account Details		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Youth Centre				
<u>Operating Revenue</u>				
2410	Youth Fundraising Income	(500)	(41)	(3,500)
2411	Youth - Contributions & Reimbursements	(500)	(197)	(1,500)
2417	Misc Youth - Grants Other	-	-	-
2419	Youth Grant - O.S.H.C. Program	(27,500)	(25,443)	(27,500)
2421	Youth Services Grant - D.C.P. - W.A.	(100,000)	(100,393)	(95,000)
2491	Asset Realisation - Youth Centre	-	-	-
Total Operating Revenue		(128,500)	(126,074)	(127,500)
<u>Operating Expenditure</u>				
2422	Youth Salaries	391,000	155,143	150,000
	0800 Other Maintenance	391,000	155,143	150,000
2481	Proceeds on Sale of Asset - Youth Centre	-	-	-
2502	Loss on Asset Disposal - Youth Centre	-	-	-
2512	Youth Centre Maintenance	64,500	70,041	56,000
	0801 Youth Centre Maintenance	55,500	64,310	43,500
	YC2 Other Maintenance	8,000	3,653	8,500
	YC3 Cleaning	1,000	2,078	4,000
2513	Youth Centre Operational Costs	22,500	11,220	25,000
	YC4 Kitchenware	500	-	500
	YC5 Equipment and Materials	1,000	167	1,500
	YC6 Telephone Expenses	2,000	1,445	3,000
	YC7 Internet Expenses	500	108	500
	YC8 Electricity Expenses	10,000	8,754	10,000
	YC9 Water	4,000	-	4,000
	YC10 Other Operational Costs	4,500	745	5,500
2515	Youth Officers - Uniforms	1,500	-	1,500
2516	Lot 852 - Kids Zone Maintenance	10,500	23,369	14,500
2517	Lot 852 - Kids Zone Operational Costs	14,000	4,656	17,000
	KZ1 Kitchenware	500	-	500
	KZ2 Equipment and Materials	4,000	90	5,000
	KZ3 Gas Expenses	500	-	500
	KZ4 Telephone Expenses	500	382	1,000
	KZ5 Electricity Expenses	3,500	1,588	3,500
	KZ6 Water	1,000	1,083	500
	KZ7 Other Operational Costs	4,000	1,514	6,000

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
2521	Vehicle Operating Costs	3,000	1,186	4,000
2522	Depreciation - Youth	110,000	98,726	110,000
2523	Insurance - Youth Centre	5,000	4,490	5,000
2526	Superannuation - Youth	35,000	17,845	20,000
2528	Housing - Youth Officer	89,500	56,864	80,000
2529	Y.C. O.H.S, Staff Training, Accommodation & Travel Expenses	10,000	2,427	15,000
	YC11 Senior First Aid Course	-	-	-
	YC12 Bronze Medallion	-	-	-
	YC13 Junior Sports Development	-	-	-
	YC14 Bus Licence	-	-	-
	YC15 Other Training and Expense	5,000	572	10,000
	YC16 Travel and Accommodation	5,000	1,855	5,000
2534	Youth Staff Recruitment & Relocation	5,000	1,247	5,000
2535	Activities Expenses Various - Youth	45,500	21,616	37,500
	YC17 Cooking Program	9,000	1,759	5,000
	YC18 Gardening Program	-	-	-
	YC19 School Holiday Program	10,000	7,277	10,000
	YC21 Pool Entries	-	-	1,500
	YC22 Camps	-	-	5,000
	YC23 Other Events and Activities	9,000	6,132	5,000
	YC25 Cycling Program	-	-	-
	YC26 Music Program	2,500	-	2,500
	YC27 After School Program	5,000	2,011	2,500
	YC28 Dance Group	-	-	-
	YC29 Craft Group	5,000	4,438	6,000
	YC30 Girls Group	-	-	-
	YC31 Youth Boxing	-	-	-
	YC32 Constable Care Activities	-	-	-
	YC33 NAIDOC Items	5,000	-	-
2552	Administration Allocation - Youth Services	131,500	48,219	75,000
2570	Activities Expenses Various - Kids Zone	5,000	867	4,000
	KZ9 Get Grubby Program	5,000	867	4,000
Total Operating Expenditure		943,500	517,918	619,500
Total Youth Centre		815,000	391,845	492,000
Total Education and Welfare		1,423,500	891,093	986,500

Housing

Account Details		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Housing				
<u>Operating Revenue</u>				
2883	Other Reimbursements	(1,000)	(1,182)	(20,000)
Total Operating Revenue		(1,000)	(1,182)	(20,000)
<u>Operating Expenditure</u>				
2542	Staff Housing Maintenance	794,500	493,928	660,000
0940	Lot 303 (137) Darlot Street	35,000	43,439	27,500
0941	Lot 206 (105) Hill Street	24,500	6,766	27,500
0942	Lot 220 (101) Darlot Street	26,000	18,124	27,500
0944	Lot 213 (102) Darlot Street	23,000	1,536	27,500
0945	Lot 87 (39) Main Street	23,500	11,720	27,500
0946	Lot 304 (135) Darlot Street	23,000	6,769	27,500
0947	Lot 255 (124) Darlot Street	27,000	8,363	27,500
0948	Lot 208 (109) Hill Street	27,500	42,910	27,500
0949	Sports Complex Residence	24,500	3,685	27,500
0950	Lot 408 (91) Hill Street	26,500	17,232	27,500
0951	Lot 17 Main Street - Consultant Quarters	63,000	58,864	27,500
0952	Airport Residence	26,500	11,729	27,500
0953	1/16 Regan Street	25,000	17,093	27,500
0954	2/16 Regan Street	24,500	9,197	27,500
0955	3/16 Regan Street	25,000	5,965	27,500
0956	4/16 Regan Street	24,500	8,338	27,500
0957	Lot 207 (107) Hill Street	29,000	17,780	27,500
0958	Lot 205 (103) Hill Street	29,500	21,580	27,500
0959	Lot 204 (101) Hill Street	29,000	28,268	27,500
0960	Lot 927 (58) McCleary Street	38,500	28,730	27,500
0961	Lot 294 (131) Hill Street	25,000	26,719	27,500
0962	Lot 113 (81) Darlot Street	25,000	17,204	27,500
0963	Lot 877 (69) McCleary Street	27,500	14,152	27,500
0964	Lot 2 (28) Connaughton Street	30,000	15,784	27,500
0965	Lot 294 (131) Hill Street	28,500	2,367	-
0966	Lot 113 (81) Darlot Street	28,500	49,617	-
0967	Lot 877 (69) McCleary Street	27,500	-	-
0968	Lot 2 (28) Connaughton Street	27,500	-	-

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
2662	Depreciation - Housing	240,000	194,268	240,000
2663	Insurance - Housing	-	6,255	-
2665	Housing Rental Subsidy	60,000	53,266	70,000
2682	Less Allocation To Prog.	(1,084,500)	(689,478)	(970,000)
Total Operating Expenditure		10,000	58,238	-
Total Housing		9,000	57,056	(20,000)
Total Housing		9,000	57,056	(20,000)

Community Amenities

Account Details		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Sanitation - Services				
<u>Operating Revenue</u>				
2863	Refuse Removal Charges	(99,000)	(98,858)	(95,000)
2903	Levy On Bins & Equipment	(500)	(446)	(3,000)
2913	Disposal of Hazardous Waste Fee	(500)	(177)	(500)
2915	Other Sanitation Fees	(500)	(1,050)	(500)
8763	Sale of Scrap	(500)	-	(1,000)
Total Operating Revenue		(101,000)	(100,531)	(100,000)
<u>Operating Expenditure</u>				
2822	Administration Allocation - Sanitation	31,500	25,718	40,000
2823	Depreciation - Sanitation	6,000	5,500	6,000
2832	Domestic Collection	155,000	140,242	150,000
1001	Refuse Collection - Contract	-	93,313	150,000
1011	Refuse Collection - Shire	155,000	46,929	-
2835	Insurance - Sanitation Services	4,000	3,686	4,000
2842	Refuse Site Maintenance	123,000	148,066	83,500
1002	Tip Maintenance	123,000	148,066	83,500
2914	New Bins And Equipment	5,000	2,432	5,000
2916	Litter Control	40,000	65,419	128,500
2932	Waste Management and Rehabilitation Strategy	-	-	38,740
Total Operating Expenditure		364,500	391,062	455,740
Total Sanitation - Services		263,500	290,530	355,740
Sewerage				
<u>Operating Revenue</u>				
2982	Septic Tank Applications	(500)	(472)	-
2983	Septic Tank Fees	(500)	(944)	(1,500)
2993	Contribution - Ponds Upgrade	(375,000)	-	-
Total Operating Revenue		(376,000)	(1,416)	(1,500)

	2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details			
<u>Operating Expenditure</u>			
2970 Administration Allocation - Sewerage	16,000	12,858	20,000
2972 Depreciation - Sewerage	2,000	1,545	3,000
2974 Insurance - Sewerage	2,000	1,807	1,500
2992 Pond Maintenance	41,500	66,187	11,000
1010 Commercial Effluent System	41,500	66,187	11,000
Total Operating Expenditure	61,500	82,397	35,500
Total Sewerage	(314,500)	80,981	34,000
Planning and Development			
<u>Operating Revenue</u>			
3123 Fees & Charges	(500)	(1,569)	(500)
Total Operating Revenue	(500)	(1,569)	(500)
<u>Operating Expenditure</u>			
3082 Town Planning Control Expenses	-	-	-
3100 Administration Allocation - Planning And Development	20,000	16,074	25,000
3103 Consultants - Town Planning	30,000	7,150	30,000
3104 Other - Town Planning	5,000	343	5,000
3112 Insurance - Town Planning	1,500	1,396	1,500
Total Operating Expenditure	56,500	24,963	61,500
Total Planning and Development	56,000	23,394	61,000
Other Community Amenities			
<u>Operating Revenue</u>			
3243 Waste Oil Facility Rebate	(500)	-	(500)
3263 Burial Charges	(15,000)	(12,464)	(15,000)
Total Operating Revenue	(15,500)	(12,464)	(15,500)

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
<u>Operating Expenditure</u>				
3034	Waste Oil Facility	3,000	-	3,500
	1013 Waste Oil Facility	3,000	-	3,500
3042	Traveller Effluent Disposal Point	6,000	2,200	7,000
3062	Cemeteries Association Subscriptions	500	377	500
3192	Grave Digging	95,500	70,654	87,500
	1005 Grave Digging	95,500	70,654	87,500
3202	Hearse and Shed Costs	21,000	453	10,000
	1006 Hearse Maintenance	20,000	323	10,000
	1008 Hearse Shed Maintenance	1,000	130	-
3212	Cemetery Maintenance	185,500	108,251	166,000
	1007 Meekatharra Cemetery Maintenance	159,500	90,278	166,000
	1078 Pioneer Cemeteries Maintenance	26,000	17,973	-
3242	Cemetery Plaques	5,000	-	5,000
3252	Public Toilets Maintenance	37,500	32,527	40,500
	1009 Public Toilet Maintenance	37,500	32,527	40,500
3262	Depreciation - Community Amenities	25,000	22,886	25,000
3272	Insurance - Other Community Amenities	2,000	1,507	2,000
3282	Administration Allocation - Other Community Amenities	28,000	22,502	35,000
Total Operating Expenditure		409,000	261,356	382,000
Total Other Community Amenities		393,500	248,893	366,500
Total Community Amenities		398,500	643,799	817,240

Recreation and Culture

	2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details			
Public Halls and Civic Centres			
<u>Operating Revenue</u>			
3453 Charges (Lost Crockery etc.)	-	-	(500)
3463 Shire Hall Fees	(2,000)	(1,496)	(3,500)
Total Operating Revenue	(2,000)	(1,496)	(4,000)
<u>Operating Expenditure</u>			
3342 Insurance - Public Halls & Civic Centres	6,500	6,022	10,000
3355 Administration Allocation - Public Halls And Civic Centres	63,000	51,433	80,000
3362 Town Hall Maintenance & Cleaning	45,500	40,144	37,000
1101 Hall Maintenance	45,500	40,144	37,000
3372 Depreciation - Halls	75,000	72,670	75,000
3382 Consultant Building Inspection	-	2,500	-
Total Operating Expenditure	190,000	172,769	202,000
Total Public Halls and Civic Centres	188,000	171,273	198,000
Swimming Areas and Beaches			
<u>Operating Revenue</u>			
3643 Charges - Pool Admission	-	(10,961)	(10,000)
Total Operating Revenue	-	(10,961)	(10,000)
<u>Operating Expenditure</u>			
3522 Pool Consultation	5,000	211	5,000
3532 Administration Allocation - Swimming Pool	43,000	35,361	55,000
3542 Management Contract	160,000	155,473	165,000
3552 Chemicals	10,000	3,906	10,000
3562 Insurance - Swimming Areas	12,000	11,276	12,000
3572 Water	5,000	-	5,000
3582 Electricity	15,000	14,348	15,000
3592 Pool Maintenance	15,500	21,143	14,500
1111 Pool Maintenance	15,500	21,143	14,500
3602 Housing - Swimming Pool	45,000	28,432	40,000

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
3662	Depreciation - Pool	140,000	137,189	150,000
3672	Pool Training Courses	5,000	5,596	-
3704	Pool Equipment	5,000	650	-
1113	Pool Equipment	5,000	650	-
Total Operating Expenditure		460,500	413,585	471,500
Total Swimming Areas and Beaches		460,500	402,624	461,500
Other Recreation and Sport				
<u>Operating Revenue</u>				
3713	Recreation Grants	(50,000)	-	-
3853	Miscellaneous Income	-	50	(2,500)
3885	Community Bus Fees - Income	(1,000)	(545)	(4,000)
3893	Oval Contribution Education Department	(40,000)	(121,028)	-
3923	Complex Fees Squash	(500)	(27)	(500)
3933	Complex Fees Football	(500)	-	(500)
3943	Complex Fees Tennis	(500)	-	(500)
3953	Complex Fees Basketball	-	-	-
3963	Complex Fees Complex Hire	(500)	(418)	(2,000)
3983	Complex Fees Cricket	-	-	-
3993	Gym Memberships	(25,500)	(22,775)	(15,000)
4073	Insurance Claims - Other Recreation & Sport	-	-	-
Total Operating Revenue		(118,500)	(144,743)	(25,000)
<u>Operating Expenditure</u>				
3722	Sports Complex Maintenance	65,000	55,378	31,500
1121	Sports Complex Maintenance	65,000	55,378	31,500
3732	Oval Maintenance	75,500	71,625	79,000
1122	Oval Maintenance	75,500	71,625	79,000
3742	Scheme Water	-	-	1,500
3772	Building Mtce - Gym	22,500	4,410	16,500
3792	Parks & Gardens	127,500	134,233	93,000
1124	Parks And Gardens	127,500	134,233	93,000
3801	Speedway/Hotrod/Gokart Mtce	2,000	2,016	2,500
3802	Picture Gardens	2,000	1,310	3,000
1125	Picture Gardens	2,000	1,310	3,000
3810	Housing - Parks And Gardens	44,000	28,432	40,000
3811	Administration Allocation - Other Recreation And Sport	87,000	70,721	110,000

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
3812	Reticulation Maintenance	-	-	7,500
1127	Oval Reticulation Maintenance	-	-	7,500
3813	Insurance - Other Recreation And Sport	7,500	7,118	7,500
3825	Community Bus Expenditure	-	-	5,000
3826	Gym Operating Costs	15,500	10,880	7,500
3832	Race Course Maintenance	5,500	5,334	10,000
3835	Lions Park Maintenance	20,000	24,840	6,000
3842	Building Mtce - Squash Courts	28,000	20,491	54,500
3852	Miscellaneous Costs - Gym	10,000	57	15,000
3862	Utilities - Gym	-	-	5,000
3872	Building Mtce - Indoor Cricket Building	24,500	4,502	13,000
SR2	Sr - Other General Maintenance	24,500	4,502	13,000
3881	Gym Equipment Maintenance	10,000	3,440	5,000
3892	Building Maintenance (Inc. Rifle Range, Golf Course)	4,000	4,843	3,000
1129	Other Maintenance	4,000	4,843	3,000
3972	Depreciation - Sport, Parks Gym	430,000	426,986	400,000
Total Operating Expenditure		980,500	876,615	916,000
Total Other Recreation and Sport		862,000	731,872	891,000
TV and Radio Rebroadcasting				
Operating Expenditure				
3982	Sharing Costs	8,000	7,963	7,500
3986	Administration Allocation - Television And Radio Rebroadcasting	4,000	3,214	5,000
3988	Insurance - T.V. & Radio	1,000	739	1,000
3992	Maintenance Costs	1,000	2,856	-
1126	TV Satellite Maintenance	1,000	2,856	-
4082	Depreciation - T.V. Broadcast	8,000	7,953	10,000
Total Operating Expenditure		22,000	22,725	23,500
Total TV and Radio Rebroadcasting		22,000	22,725	23,500

Account Details	2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Libraries			
<u>Operating Revenue</u>			
4053 Lost and Damaged Books	-	-	(500)
4063 Miscellaneous Revenue - Library	(500)	-	(500)
Total Operating Revenue	(500)	-	(1,000)
<u>Operating Expenditure</u>			
4012 Freight - Library	500	42	2,000
4018 Administration Allocation - Libraries	71,000	57,863	90,000
4022 Stationery Library	500	-	500
4032 Book Purchases	500	150	500
4042 Insurance - Library	500	532	1,000
4052 Library Operations	500	389	1,000
4062 Lost Books	500	-	500
4072 Depreciation - Library	500	-	500
Total Operating Expenditure	74,500	58,976	96,000
Total Libraries	74,000	58,976	95,000
Other Culture			
<u>Operating Revenue</u>			
4121 Rental Income - Lloyds - (U2) - Shop 1	(3,000)	(3,123)	-
4122 Rental Income - Lloyds - (U1) - Shop 2	(3,000)	(3,435)	(3,500)
4123 Rental Income - Lloyds - Conference	(500)	(1,220)	(3,000)
4124 Rental Income - Lloyds - (U5) - Gallery	-	182	(500)
4125 Rental Income - Lloyds - (U3) - Hairdresser	-	(2,741)	(3,500)
4126 Rental Income - Lloyds - (U6) - Cafe	-	-	(3,000)
4143 Reimbursement - Masonic Lodge and Darrigan House	(500)	(910)	(500)
4153 Rental Income - Masonic Lodge	(500)	(473)	(500)
Total Operating Revenue	(7,500)	(11,719)	(14,500)

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
<u>Operating Expenditure</u>				
3072	Heritage Survey	-	-	-
4102	Masonic Lodge Maintenance	4,500	3,694	5,000
4112	Insurance - Other Culture	1,000	870	1,000
4132	25 Mile Well Maintenance	-	-	-
4142	Mt Gould Police Station	-	234	-
1132	Mt Gould Police Station	-	234	-
4152	Darrigans House Maintenance	4,000	1,918	2,000
1130	Museum Maintenance	4,000	1,918	2,000
4162	Depreciation - Culture	71,000	70,719	67,500
4173	Preservation of Historical Images	2,500	-	2,500
4182	Administration Allocation - Other Culture	99,000	80,365	125,000
4192	Lloyd's Building Maintenance	95,000	90,496	126,500
OC01	Oc - Lloyds - Service and Cleaning	1,500	-	40,000
OC02	Oc - Lloyds - Utilities - (U2) - Shop 1	1,500	853	2,000
OC03	Oc - Lloyds - Utilities - (U1) - Shop 2	1,500	1,008	2,000
OC04	Oc - Lloyds - Utilities - Management/Museum	6,500	8,583	2,000
OC05	Oc - Lloyds - Utilities - (U5) - Gallery	2,000	2,183	2,000
OC06	Oc - Lloyds - Utilities - (U3) - Hairdresser	2,000	1,400	2,000
OC07	Oc - Lloyds - Utilities - (U6) - Cafe	2,000	2,656	2,000
OC08	Oc - Lloyds - Utilities - Shire	7,500	7,207	10,000
OC09	Oc - Lloyds - Alarm - Shop 1	-	-	500
OC10	Oc - Lloyds - Alarm - Shop 2	-	-	500
OC11	Oc - Lloyds - Alarm - Management	-	-	500
OC12	Oc - Lloyds - Alarm - Gallery	-	-	500
OC13	Oc - Lloyds - Alarm - Hairdresser	-	-	500
OC14	Oc - Lloyds - Alarm - Café	-	-	500
OC15	Oc - Lloyds - Alarm - Shire	1,000	360	500
OC16	Oc - Lloyds - Cleaning - Shop 1	-	-	500
OC17	Oc - Lloyds - Cleaning - Shop 2	-	-	500
OC18	Oc - Lloyds - Cleaning - Management	-	-	500
OC19	Oc - Lloyds - Cleaning - Gallery	-	-	500
OC20	Oc - Lloyds - Cleaning - Hairdresser	-	-	500
OC21	Oc - Lloyds - Cleaning - Café	-	-	500
OC22	Oc - Lloyds - Cleaning - Shire	23,500	24,987	13,000
OC23	Oc - Lloyds - Maintenance	46,000	41,258	45,000
Total Operating Expenditure		277,000	248,296	329,500
Total Other Culture		269,500	236,577	315,000

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
Recreation Officer				
<u>Operating Revenue</u>				
3623	Reimbursements Recreation Officer	-	-	-
3626	Miscellaneous Grants - Recreation Officer	-	-	-
Total Operating Revenue		-	-	-
<u>Operating Expenditure</u>				
3615	Administration Allocation - Recreation Officer	24,000	19,288	30,000
3617	Salaries - Recreation Officer	-	16,103	-
3618	Superannuation - Rec Officer	-	1,355	-
3619	S&R Staff Recruitment & Relocation	-	-	-
3621	Recreation Officer Vehicle Operating Costs	-	7,222	-
3622	Recreation Officer Staff Training and Travel	-	-	-
RO1	Ro - Training and Accreditation	-	-	-
RO2	Ro - Travel and Accommodation	-	-	-
3625	Activities - Recreation Officer	-	-	-
RO12	Netball and Football Carnival	-	-	-
RO3	Ro - Sporting Equipment	-	-	-
RO4	Catering	-	-	-
RO5	Ro - Camps And Clinics	-	-	-
RO9	Ro - Other Misc Activities	-	-	-
RO6	Basketball Carnival	-	-	-
3627	Sports & Rec Officer Operational Costs	-	35	-
3631	Rec Officer Uniforms	-	-	-
3702	Housing - Rec Officer	-	-	-
3762	Insurance - Recreation Officer	7,000	6,737	-
Total Operating Expenditure		31,000	50,739	30,000
Total Recreation Officer		31,000	50,739	30,000
Total Recreation and Culture		1,907,000	1,674,787	2,014,000

Transport

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
Maintenance - Civil Works				
<u>Operating Revenue</u>				
4591	Mrwa - Direct Grant	(525,000)	(534,279)	(500,000)
4823	Reimbursements - Transport	-	-	(100,000)
4843	Street - Lighting - Operating Grant	(7,500)	(7,705)	(7,500)
Total Operating Revenue		(532,500)	(541,984)	(607,500)
<u>Operating Expenditure</u>				
4750	Road Maintenance Various	3,049,000	1,694,166	2,116,000
1275	Main Street Footbridge	-	642	-
1281	Grids	-	-	25,000
M1	Mt Clere Rd - Mtce	-	188,576	-
M10	Installation Of Guide Posts & Signs	-	15,026	17,500
M1001	Maintenance Grading - Budget Only	1,422,000	-	1,418,500
M1002	Kerbing Repairs - Budget Only	40,000	-	80,000
M1003	General Road Maintenance - Budget Only	1,587,000	-	575,000
M102	Polelle Access Rd - Mtce	-	-	-
M107	Koonmarra Access Rd - Mtce	-	-	-
M109	Prairie Downs Road - Mtce	-	-	-
M110	Kumarina Station Road	-	-	-
M111	Cashmans Access Road - Mtce	-	-	-
M119	Yulga Jinna Community Access Road	-	-	-
M12	Town Street Repairs & Line Marking	-	2,784	-
M123	Murchison Downs - Wiluna Bypass Road	-	-	-
M125	Airport Access Rd Mtce	-	1,773	-
M127	Lookout Access Road	-	-	-
M131	Peace Gorge Rd - Mtce	-	-	-
M134	Main Street and Hill Street Laneway	-	-	-
M149	Koonmail Road	-	359	-
M150	Judal Road	-	255	-
M16	Ilgararie Rd - Mtce	-	7,313	-
M18	Weelarrana West Rd - Mtce	-	11,928	-
M19	Sylvania Rd - Mtce	-	25,335	-
M2	Peak Hill - Three Rivers Rd - Mtce	-	358,107	-
M20	Turee Creek Rd - Mtce	-	82,988	-
M22	Youno Downs Rd - Mtce	-	39,208	-
M23	Paroo-Yandil Road - Mtce	-	-	-
M24	Trillbar Road - Mtce	-	3,081	-

Account Details		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
M25	Cogla Downs Road	-	-	-
M26	Milgun Yarlalweelor Rd - Mtce	-	13,767	-
M27	Deverell - Mulgal Road	-	-	-
M28	Woodland-Mt Augustus Rd - Mtce	-	28,507	-
M30	Murchison Downs Rd - Mtce	-	16,256	-
M31	Munarra Rd - Mtce	-	1,388	-
M32	Gabinintha-Nannine Rd - Mtce	-	47,175	-
M33	Marymia Rd - Mtce	-	14,663	-
M34	Annean Rd - Mtce	-	4,578	-
M35	Norie Rd - Mtce	-	1,716	-
M39	Buttah Road - Mtce	-	242	-
M4	Bulloo Downs Rd - Mtce	-	8,696	-
M41	Mingah Springs Rd - Mtce	-	212,956	-
M42	Three Rivers Woolshed Road	-	461	-
M43	High Street - Mtce	-	-	-
M44	Savage Street - Mtce	-	4,132	-
M45	Porter Street	-	-	-
M46	Roberts Street	-	-	-
M47	Meehan Street	-	1,769	-
M48	Hill Street - Mtce	-	332	-
M49	Darlot Street - Mtce	-	8,099	-
M5	Wiluna North Rd - Mtce	-	130,555	-
M50	Oliver Street	-	-	-
M51	Railway Street	-	-	-
M52	Queen Road - Mtce	-	-	-
M53	Short Street	-	-	-
M54	Douglas Street	-	-	-
M55	Caddy Place	-	-	-
M57	Connaughton Street - Mtce	-	-	-
M58	McDonnell Street	-	-	-
M59	McCleary Street - Mtce	-	-	-
M6	Doolgunna Road	-	-	-
M60	Donovan Street	-	-	-
M61	Trenfield Close	-	-	-
M63	Tangadee Rd - Mtce	-	15,851	-
M64	Mt Gould Road	-	-	-
M65	Jigalong Community Rd - Mtce	-	33,348	-
M66	Landor - Meekatharra Rd - Mtce	-	53,745	-
M67	Ashburton Downs - Meekatharra Rd - Mtce	-	232,738	-

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
M68	Sandstone Rd - Mtce	-	94,728	-
M69	Pingandy Road	-	11,607	-
M7	Paroo Road Maintenance	-	1,210	-
M72	Consols Road	-	-	-
M73	Regan Street	-	613	-
M75	Sherwood Road	-	194	-
M76	Yoothapina Rd - Mtce	-	1,684	-
M77	Beringarra - Mt Gould Rd - Mtce	-	1,998	-
M78	Belele Judal Road	-	-	-
M79	Moorarie - Trillbar Rd - Mtce	-	292	-
M8	Killara Rd - Mtce	-	1,005	-
M80	Hillview-Murchison Downs Road - Mtce	-	6,281	-
M82	Labouchere - Fortnum Access Road	-	2,341	-
M83	Horseshoe Lights Access Road	-	2,489	-
M85	Deverell - Mulgal Access Road	-	-	-
M86	Marmont Street	-	-	-
M87	Stoddart Street	-	-	-
M88	Gwalia Street	-	-	-
M89	Eamer Street	-	-	-
M9	Mooloogool Road	-	584	-
M90	Spencer Street	-	-	-
M91	High Street West - Mtce	-	-	-
M92	Diamond Well Road	-	-	-
M93	Savage Spur Road	-	-	-
M94	Plutonic Road	-	-	-
M95	Ned's Creek Road	-	-	-
M96	Cemetery Rd - Mtce	-	396	-
M97	Golf Club Road	-	-	-
M98	Race Club Road	-	-	-
M99	Stockyard Access Road	-	396	-
4752	Flood Damage Operational	-	-	-
1286	Flood Damage	-	-	-
4810	Misc Plant (Small Equipment < \$5000 Ex Gst)	-	-	-
MP1001	Minor Plant	-	-	-
4820	Street Maintenance	186,000	139,534	165,000
1273	Footpath Maintenance	-	-	-
1274	Storm Drains Mtce	-	-	-
1276	Street Maintenance	186,000	139,534	165,000

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
4830	Graffiti Removal	5,000	215	5,000
4840	Street Lighting	80,000	70,654	75,000
4850	Street Cleaning	325,000	247,848	130,000
1278	Street Cleaning	325,000	247,848	130,000
4855	Gravel Pit Rehabilitation	-	-	8,000
4862	Water Bore Licence	-	-	5,000
4872	Traffic Data Logging	-	-	20,000
4880	Depot Maintenance	266,500	325,702	152,500
1271	Tyre Bay At Depot	5,000	7,465	-
1279	Depot Maintenance	261,500	318,237	152,500
4882	Depreciation - Roads	4,780,000	4,780,395	4,500,000
4900	Traffic Signs & Control	32,000	22,939	28,500
1280	Signs	32,000	22,939	28,500
4902	Administration Allocation - Maintenance Civil Works	390,500	318,244	495,000
Total Operating Expenditure		9,114,000	7,599,696	7,700,000
Total Maintenance - Civil Works		8,581,500	7,057,712	7,092,500
Air BP				
Operating Revenue				
5113	Fuel Sales - Cash Air B.P. (Aviation Gas)	(90,000)	(83,271)	(65,000)
5123	Call Out Fees	-	(110)	-
5163	Monthly Retainer - B.P.	(90,000)	(89,673)	(95,500)
Total Operating Revenue		(180,000)	(173,054)	(160,500)
Operating Expenditure				
6022	Air B.P. Management Contract	-	-	50,000
6032	Cost Of Fuel Sold	90,000	81,401	65,000
6042	Bank Charges - B.P. A/C	-	10	500
6052	Administration Allocation - Air Bp	35,500	28,931	45,000
6072	Other Expenses - Air BP	-	-	-
Total Operating Expenditure		125,500	110,342	160,500
Total Air BP		(54,500)	(62,712)	-

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
Aerodromes				
<u>Operating Revenue</u>				
5013	Airport Leases	(70,000)	(55,107)	(70,000)
5033	Reimbursements Electricity	(15,000)	(15,031)	(15,000)
5053	Reimbursements Telephone	(1,500)	(1,190)	(1,500)
5063	Reimbursements Other	-	-	-
5203	Landing Fees (Includes Head Tax)	(950,000)	(935,049)	(800,000)
5303	Retail Diesel Sales Receipts	(300,000)	(301,095)	(325,000)
Total Operating Revenue		(1,336,500)	(1,307,472)	(1,211,500)
<u>Operating Expenditure</u>				
5021	Aerodrome Consultants	100,000	-	20,000
5022	Airport Utilities & Other Costs	31,500	29,983	25,000
	1201 Airport Utilities and Other Costs	31,500	29,983	25,000
5032	Runway Maintenance	10,000	-	-
	1202 Airport Runway Maintenance	10,000	-	-
5052	Airport Maintenance - Other	75,500	117,387	44,000
	1205 Airport Maintenance General	75,500	117,387	44,000
5062	Insurance - Aerodromes	2,500	2,204	10,000
5072	Depreciation - Airport	650,000	646,873	450,000
5092	Retail Diesel Cogs (Issues)	300,000	298,304	350,000
5142	Administration Allocation - Aerodromes	106,500	86,794	135,000
5162	Housing - Aerodrome	44,500	312,753	40,000
5202	Aerodrome Management Contract	270,000	266,930	225,000
5212	Airport Diesel Facility Expenses	500	-	500
Total Operating Expenditure		1,591,000	1,761,229	1,299,500
Total Aerodromes		254,500	453,757	88,000
Total Transport		8,781,500	7,448,757	7,180,500

Economic Services

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
Tourism and Area Promotion				
<u>Operating Revenue</u>				
5391	Fundraising Misc Income	-	-	-
5393	Festival Income Tourism	(110,000)	(21,255)	(25,000)
	CE5 Festival Income	(110,000)	(21,255)	(25,000)
5433	Meekatharra Dust Sales	-	(895)	(1,000)
5443	Meeka Dust Advertising	-	(2,505)	(4,000)
5473	Maps And Souvenir Sales	-	(1,139)	(1,000)
CE06	Battle Of The Bands Income	-	-	-
Total Operating Revenue		(110,000)	(25,794)	(31,000)
<u>Operating Expenditure</u>				
5382	Tourism Promotion	52,500	4,402	23,000
	1300 Trails and Lookouts	500	30	-
	1310 Tourism Promotion	52,000	4,372	23,000
5392	Community Events	373,000	209,846	265,000
	CE1 Meeka Festival	363,000	204,377	250,000
	CE2 Battle of the Bands	-	-	-
	CE3 Fundraising Activities	-	3,635	5,000
	CE9 Other Supporting Events	10,000	1,834	10,000
5411	Peace Gorge	1,000	9	5,000
5422	Information Bay & Welcome Park	5,500	3,659	5,000
	1303 Information Bay	5,500	3,659	5,000
5442	Meeka Dust	10,000	2,270	1,000
5462	Tourism Brochures And Merchandise Purchased For Resale	3,000	-	5,000
5742	Town Beautification	-	4,637	-
	1301 Town Beautification	-	4,637	-
5922	Depreciation - Trails	40,000	39,165	45,000
5925	Administration Allocation - Tourism And Area Promotion	170,000	138,227	215,000
5926	Maintenance Trails & Lookouts	6,000	3,881	5,500
	1311 Maintenance of Trails and Lookouts	6,000	3,881	5,500
5932	Tourism/Projects/Contributions With Local Shires	25,000	21,350	25,000
5942	Tourism Officer (Gascoyne Murchison Tourism)	10,000	8,245	7,500
Total Operating Expenditure		696,000	435,691	602,000
Total Tourism and Area Promotion		586,000	409,897	571,000

	2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details			
Building Control			
<u>Operating Revenue</u>			
5663 Commissions - Bcitr & Brb	-	(5)	-
5683 Charges - Building Permits	(500)	(35)	(1,000)
5693 Demolition Fees	-	-	-
Total Operating Revenue	(500)	(40)	(1,000)
<u>Operating Expenditure</u>			
5772 Administration Allocation - Building Control	27,500	22,502	35,000
5774 Insurance - Building Control	3,500	3,067	5,000
Total Operating Expenditure	31,000	25,568	40,000
Total Building Control	30,500	25,529	39,000
Other Economic Services			
<u>Operating Revenue</u>			
5743 Rent - Lot 17 Shop Premises	(2,500)	-	(2,500)
5773 Reimbursements Other Econ	(500)	(37)	(2,500)
Total Operating Revenue	(3,000)	(37)	(5,000)
<u>Operating Expenditure</u>			
5302 M.R.V.C. Vermin Control	55,000	43,983	45,000
5312 Weed Control	-	-	-
5322 Combating Pests	-	-	5,000
5722 Lot 1017 High Street	500	180	-
5732 Lot 742 Douglas St	59,000	1,122	-
5762 Depreciation - Other Economic Services	105,000	104,609	105,000
Total Operating Expenditure	219,500	149,894	155,000
Total Other Economic Services	216,500	149,857	150,000
Total Economic Services	833,000	585,283	760,000

Other Property and Services

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
Private Works				
<u>Operating Revenue</u>				
5963	Income from Private Works	(1,000)	(745)	-
Total Operating Revenue		(1,000)	(745)	-
<u>Operating Expenditure</u>				
5952	Various Private Works	1,000	-	-
1401	Budget Control	1,000	-	-
Total Operating Expenditure		1,000	-	-
Total Private Works		-	(745)	-
Administration				
<u>Operating Revenue</u>				
1122	Reimbursements Gst Free	(2,000)	(6,463)	(2,500)
1123	Reimbursements - Admin (Gst Inc)	(10,000)	(15,319)	(12,500)
1124	Profit On Sale Of Admin Asset	-	-	-
1125	Fees And Charges	(500)	(442)	(500)
1126	Proceeds On Sale Of Asset - Administration	-	-	-
1153	Administration - Refunds/Claims (Includes Insurance)	(5,000)	(24,883)	(15,000)
1226	Asset Realisation - Admin	-	-	-
Total Operating Revenue		(17,500)	(47,108)	(30,500)
<u>Operating Expenditure</u>				
0352	Salaries - Administration	1,200,000	963,152	1,300,000
0382	Insurance - Administration	40,000	35,825	45,000
0392	Industry Superannuation	178,000	134,386	200,000
0402	Fringe Benefits Tax	60,000	110,172	100,000
0412	Office Operations	-	418	8,500
0422	Office Maintenance	76,000	95,421	76,500
04001	Records Room	3,000	3,421	-
0401	Office Maintenance	73,000	92,000	76,500
0432	Advertising	30,000	3,487	30,000
0452	Printing And Stationery	30,000	12,466	30,000
0462	Admin Staff Training	60,000	45,577	60,000
0492	Housing - Administration	492,000	28,432	440,000

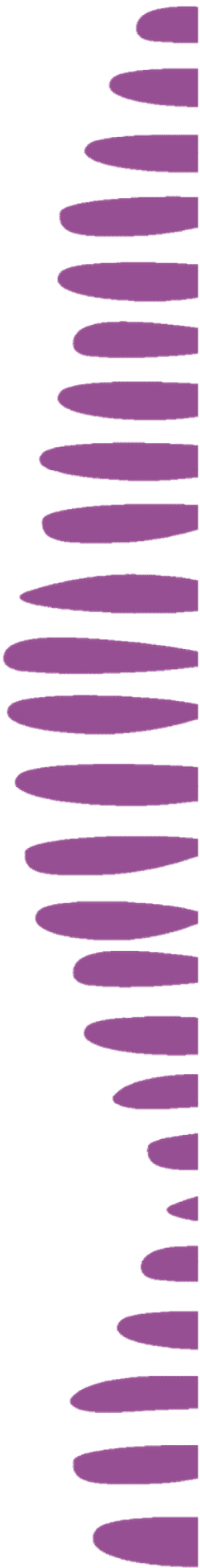
		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
0502	Telephone & Internet Costs	27,500	28,721	60,000
	AD1 ISDN Monthly Fee	2,500	1,927	-
	AD2 Phone Calls	25,000	26,794	60,000
0522	Computer Maintenance	100,000	121,410	40,000
0532	Postage & Freight	7,500	6,193	7,500
0542	Office Equip Maintenance	5,000	1,719	5,000
0572	General Office Expenses	5,000	8,338	5,000
0602	C.E.O. Vehicle Expenses	15,000	13,720	15,000
	0402 Vehicle Operation	-	13,720	15,000
0603	D.C.E.O. Vehicle Expense	15,000	9,078	15,000
0604	C.D.S.M. Vehicle Expense	10,000	4,398	15,000
0605	Project Officer Vehicle Expenses	10,000	6,065	25,000
0606	Debt Collection Commission	2,500	2,482	2,500
0642	Admin Staff Recruitment & Relocation	35,000	24,165	35,000
0662	Accommodation/Travelling/Meals	40,000	16,998	50,000
0672	Employee Novated Leases	10,000	11,984	-
0692	Consulting Fees	300,000	146,424	300,000
0694	Staff Uniforms	10,000	10,807	10,000
0702	Legal Expenses	50,000	57,318	30,000
0712	Computer Software	309,000	59,863	185,000
0722	Depreciation - Administ	87,500	85,466	90,000
0732	Loss on Asset Disposal - Administration	-	-	-
1082	Less Administration Allocation	(2,581,000)	(2,044,483)	(3,180,000)
Total Operating Expenditure		624,000	-	-
Total Administration		606,500	(47,108)	(30,500)
Public Works Overheads				
Operating Revenue				
8133	Reimbursements Inc Gst	(500)	(660)	(4,500)
8153	Reimbursement - Gst Free	(500)	(3,315)	(500)
Total Operating Revenue		(1,000)	(3,975)	(5,000)

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
<u>Operating Expenditure</u>				
8012	Overseers Wages	229,000	208,585	225,000
8022	Engineering Office & Other Exp	20,000	33	30,000
8032	Sick & Holiday Pay	274,000	235,126	352,500
8042	Insurance - Workers Comp	65,000	60,484	60,000
8052	Rostered Days Off	-	2,770	-
8072	Works Staff Recruitment & Relocation	7,000	582	7,500
8082	Telephone Expenses	21,000	14,568	30,000
8092	Public Works Tavelon. & Training	50,000	16,780	55,000
8102	Protective Clothing	20,000	8,150	20,000
8132	Industry Superannuation Pwo	149,000	178,167	190,000
8142	Overseer Vehicle	20,000	17,281	25,000
	1411 Vehicle Operation	20,000	17,281	25,000
8152	Allowances	95,000	27,927	50,000
8172	Long Service Leave	20,000	-	40,000
8182	Alloc.To Works & Services	(1,384,000)	(761,454)	(1,500,000)
8232	Housing - Works Dept	280,000	177,701	250,000
8242	Fringe Benefits Tax	5,000	-	10,000
8252	Administration Allocation - Public Works Overheads	114,000	93,222	145,000
8262	Miscellaneous Payments	-	91	-
8272	Occupational Health & Safety	15,000	16,853	10,000
Total Operating Expenditure		-	296,864	-
Total Public Works Overheads		(1,000)	292,889	(5,000)
Plant Operation Costs				
<u>Operating Revenue</u>				
8303	Diesel Fuel Rebate	(34,500)	-	(40,000)
8313	Misc Income	(500)	(41)	-
8413	Insurance Recoup/Rebate - Plant	-	-	-
Total Operating Revenue		(35,000)	(41)	(40,000)
<u>Operating Expenditure</u>				
8301	Administration Allocation - Plant Operation Costs	94,000	77,151	120,000
8302	Fuel & Oil	410,000	262,167	462,500
8312	Depreciation - Plant	525,000	696,428	525,000
8322	Tyres And Tubes	50,000	24,616	50,000

		2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details				
8332	Parts And Repairs	435,000	400,831	480,000
8342	Plant Repairs - Wages	31,500	28,784	15,000
8352	Licences	25,000	20,652	25,000
8362	Consumable Stores	3,000	2,148	32,500
8382	Insurance - Plant	60,000	61,297	50,000
8402	Alloc.To Works & Services Poc	(1,658,500)	(1,443,410)	(1,785,000)
8432	Replacement Tools	25,000	19,612	25,000
Total Operating Expenditure		-	150,277	-
Total Plant Operation Costs		(35,000)	150,236	(40,000)
Salaries and Wages				
<u>Operating Revenue</u>				
8563	Workers Compensation Income	(10,000)	(52,929)	(25,000)
Total Operating Revenue		(10,000)	(52,929)	(25,000)
<u>Operating Expenditure</u>				
8212	Workers Compensation Expenditure	10,000	75,277	50,000
8530	Gross Salaries & Wages	4,500,000	3,203,424	4,305,000
8540	Salaries/Wages Allocated	(4,500,000)	(3,203,424)	(4,305,000)
8560	Wage Advances Expenditure	-	-	-
8564	Payroll Balancing	-	(30,662)	-
Total Operating Expenditure		10,000	44,615	50,000
Total Salaries and Wages		-	(8,314)	25,000
Unclassified				
<u>Operating Revenue</u>				
8778	Revenue Adjustment	-	-	-
8783	Standpipe Fees	(5,000)	(12,703)	(1,000)
Total Operating Revenue		(5,000)	(12,703)	(1,000)
<u>Operating Expenditure</u>				
8774	Minor Plant Running Costs	25,000	26,469	50,000
8914	Standpipe Maintenance	15,000	15,310	20,000
Total Operating Expenditure		40,000	41,778	70,000
Total Unclassified		35,000	29,075	69,000

	2025-26 Annual Budget \$	2024-25 Forecast Actual \$	2024-25 Original Budget \$
Account Details			
Road Construction Overheads			
<u>Operating Expenditure</u>			
RC01 Wages	-	105,629	150,000
RC02 Superannuation	122,000	6,183	15,000
RC03 Workers Comp Insurance	5,000	-	5,000
RC04 Training	10,000	1,912	5,000
RC05 Uniforms	1,000	-	1,000
RC06 Recruitment	5,000	-	4,500
RC07 Office Expenses	1,000	2,373	1,000
RC08 Camp Communications	7,000	-	7,000
RC09 Camp Food	20,000	21,612	100,000
RC10 Camp Kitchen Items	5,000	4,352	7,000
RC11 Camp Cleaning Items	5,000	323	7,000
RC12 Camp Generator	50,000	-	120,000
RC13 Camp Caravans	10,000	8,427	20,000
RC14 Mobilisation / Demobilisation	100,000	95,734	100,000
RC15 Camp Setup / Breakdown	80,000	80,228	25,000
RC16 Pre-Start	35,000	16,082	40,000
RC17 Daily Travel	150,000	124,971	240,000
RC18 Setting Out	35,000	6,760	40,000
RC19 Housing Allocation	45,000	28,432	40,000
RC20 Vehicle Allocation	-	-	20,000
RC21 Public Works Allocation	-	-	973,000
RC22 Administration Allocation	51,000	41,792	65,000
RC23 Allowances	60,000	13,429	-
RC24 Downtime	5,000	1,355	-
RC99 Less Road Construction Overheads Allocated	(802,000)	(1,055,682)	(1,985,500)
Total Operating Expenditure	-	(496,087)	-
Total Road Construction Overheads	-	(496,087)	-
Total Other Property and Services	605,500	(80,054)	18,500

2025-26
Capital Initiatives



Capital Initiatives Summary

	Carried Forward \$	New Funds \$	2025-26 Budget \$
By Asset Class			
<u>Property, Plant and Equipment</u>			
Land	-	-	-
Buildings	1,121,000	1,970,000	3,091,000
Furniture and Equipment	95,000	135,000	230,000
Plant and Machinery	-	1,700,000	1,700,000
Total Property, Plant and Equipment	1,216,000	3,805,000	5,021,000
<u>Infrastructure</u>			
Roads	-	8,506,000	8,506,000
Pathways	-	-	-
Other Infrastructure	597,000	4,762,000	5,359,000
Airport	300,000	210,000	510,000
Total Infrastructure	897,000	13,478,000	14,375,000
Total Capital Initiatives - By Asset Class	2,113,000	17,283,000	19,396,000
By Works Type			
<u>Property, Plant and Equipment</u>			
Renew	211,000	1,775,000	1,986,000
Upgrade	45,000	5,000	50,000
New	960,000	2,025,000	2,985,000
Total Property, Plant and Equipment	1,216,000	3,805,000	5,021,000
<u>Infrastructure</u>			
Renew	511,000	8,978,000	9,489,000
Upgrade	56,000	950,000	1,006,000
New	330,000	3,550,000	3,880,000
Total Infrastructure	897,000	13,478,000	14,375,000
Total Capital Initiatives - By Works Type	2,113,000	17,283,000	19,396,000

Land

		Carried Forward \$	New Funds \$	2025-26 Budget \$
Reference	Details			
	Nil	-	-	-
Total Capital Initiatives - Land		-	-	-

Notes

Nil

Buildings

Reference	Details	Carried Forward \$	New Funds \$	2025-26 Budget \$
X1001	1 SES Facilities - Renew Shed	41,000	-	41,000
X1002	2 Lloyd's Plaza - New Extension	250,000	-	250,000
X1003	1 Depot - New Machinery Shed	-	400,000	400,000
X1008	1 Lot 877 (69) McCleary Street - New Garage	30,000	-	30,000
X1010	1 Lot 304 (135) Darlot Street - New Residence	280,000	-	280,000
X1015	1 Old Power Station - Renew Facility	-	50,000	50,000
X1019	1 Airport Residence - Upgrade Security Screens	35,000	-	35,000
X1022	1 Staff Accommodation - New	400,000	1,000,000	1,400,000
X1024	1 Swimming Pool Building - Renew Paint	65,000	-	65,000
X1029	1 Lot 877 (69) McCleary Street - Renew General	-	100,000	100,000
X1030	1 Swimming Pool - Renew Fence	10,000	-	10,000
X1031	1 Community Resource Centre - Upgrade Kitchen	10,000	5,000	15,000
X1032	1 Lot 2 (28) Connaughton Street - Renew External Paint	-	15,000	15,000
X1033	1 Lot 2 (28) Connaughton Street - Renew Awnings	-	6,000	6,000
X1034	1 Lot 2 (28) Connaughton Street - Renew Cabinetry	-	6,000	6,000
X1035	1 Sports Complex Residence - Renew External Paint	-	15,000	15,000
X1036	1 Sports Complex Residence - Renew Internal Paint	-	8,000	8,000
X1037	1 Sports Complex Residence - Renew Security Screens	-	20,000	20,000
X1038	1 Sports Complex Residence - Renew Verandah	-	30,000	30,000
X1039	1 Lot 113 (81) Darlot Street - Renew Internal Paint	-	8,000	8,000
X1040	1 Lot 113 (81) Darlot Street - Renew Cabinetry	-	6,000	6,000
X1041	1 Lot 113 (81) Darlot Street - Renew Flooring	-	10,000	10,000
X1042	1 Lot 303 (137) Darlot Street - Renew Internal Paint	-	8,000	8,000
X1043	1 Lot 220 (101) Darlot Street - Renew Internal Paint	-	8,000	8,000
X1044	1 Lot 408 (91) Hill Street - Renew External Paint	-	15,000	15,000
X1053	1 Lot 408 (91) Hill Street - Renew Internal Paint	-	8,000	8,000
X1055	1 Lot 208 (1/109) Hill Street - Renew Internal Paint	-	8,000	8,000
X1047	1 Lot 208 (2/109) Hill Street - Renew Internal Paint	-	8,000	8,000
X1048	1 Lot 294 (131) Hill Street - Renew Awnings	-	10,000	10,000
X1049	1 Airport Residence - Renew Internal Paint	-	8,000	8,000
X1050	1 Consultant Quarters - Renew Exterior	-	50,000	50,000
X1051	1 Lot 8 (3/16) Regan Street - Renew Internal Paint	-	8,000	8,000
X1052	1 Lot 8 (3/16) Regan Street - Renew Flooring	-	10,000	10,000
X1045	1 Shire Depot - New Carport	-	40,000	40,000
X1054	1 Shire Office - New Carport	-	60,000	60,000
X1046	1 Youth Focus - Renew Internal	-	50,000	50,000
Total Capital Initiatives - Buildings		-	1,121,000	1,970,000
				3,091,000

Notes

1 Funded from the Buildings Reserve Account.

Furniture and Equipment

		Carried Forward \$	New Funds \$	2025-26 Budget \$
Reference	Details			
X2001	¹ Kids Zone - Renew Outdoor Furniture	10,000	-	10,000
X2002	¹ Youth Centre - Renew Office Furniture	20,000	-	20,000
X2003	¹ Town Hall - Renew Audio Visual Equipment	50,000	-	50,000
X2004	¹ Gym - Renew Gym Equipment	15,000	11,000	26,000
X2005	¹ Administration Office - Renew Furniture	-	70,000	70,000
X2007	¹ Youth Centre - Renew Dishwasher	-	6,000	6,000
X2008	¹ Town Hall - Renew Dishwasher	-	6,000	6,000
X2009	¹ Town Hall - Renew Freezer	-	6,000	6,000
X2010	¹ Sports Complex Pavilion - Renew Dishwasher	-	6,000	6,000
X2011	¹ Lot 8 (3/16) Regan Street - New Furniture	-	15,000	15,000
X2012	¹ Council Chambers - Renew Furniture	-	15,000	15,000
Total Capital Initiatives - Furniture and Equipment		95,000	135,000	230,000

Notes

¹ Funded from the Furniture and Equipment Reserve Account.

Plant and Machinery

		Carried Forward	New Funds	2025-26 Budget
Reference	Details	\$	\$	\$
X3001	1 Small Equipment Allocation - Renew	-	50,000	50,000
X3022	1 Prime Mover - Renew	-	500,000	500,000
X3023	1 Small Truck - Renew	-	150,000	150,000
X3024	1 Small Truck - Renew	-	150,000	150,000
X3025	1 Single Cab 4x2 - Renew	-	50,000	50,000
X3026	1 Dual Cab 4x4 - Renew	-	75,000	75,000
X3027	1 Single Cab 4x2 - Renew	-	50,000	50,000
X3028	1 Wagon 4x4 - Renew	-	85,000	85,000
X3033	1 Waste Truck - New	-	510,000	510,000
X3034	1 Dual Cab 4x4 - Renew	-	80,000	80,000
Total Capital Initiatives - Plant and Machinery		-	1,700,000	1,700,000

Notes

1 Funded from the Plant and Machinery Reserve Account.

Roads

			Carried Forward	New Funds	2025-26 Budget
Reference	Details		\$	\$	\$
X4060	1	Wiluna North Road - Renew 45.00 SLK to 50.00 SLK	-	450,000	450,000
X4061	1	Wiluna North Road - Renew 50.00 SLK to 55.00 SLK	-	450,000	450,000
X4062	1	Wiluna North Road - Renew 56.00 SLK to 61.00 SLK	-	450,000	450,000
X4063	2	Gascoyne River - Renew Floodway	-	1,250,000	1,250,000
X4064	2	Deverell Creek - Renew Floodway	-	1,250,000	1,250,000
X4065	2	Turner Creek - Renew Floodway	-	1,250,000	1,250,000
X4066	2	Cunjuna Creek - Renew Floodway	-	1,250,000	1,250,000
X4067	3	Grid Program 2025-26 - Renew Grids	-	300,000	300,000
X4068	3	Ethel River - Renew Floodway	-	1,250,000	1,250,000
X4069	1	Wiluna North Road - Renew 66.00 SLK to 71.00 SLK	-	450,000	450,000
X4070	1	Wiluna North Road - Renew 75.00 SLK to 77.00 SLK	-	156,000	156,000
Total Capital Initiatives - Roads			-	8,506,000	8,506,000

Notes

- 1 *Funded from the Regional Road Group Program and Roads Reserve Account.*
- 2 *Funded from ABRA Mining and the Roads Reserve Account.*
- 3 *Funded from the Roads Reserve Account.*

Pathways

		Carried Forward \$	New Funds \$	2025-26 Budget \$
Reference	Details			
	Nil	-	-	-
Total Capital Initiatives - Pathways		-	-	-

Notes

Nil

Other Infrastructure

Reference	Details	Carried Forward \$	New Funds \$	2025-26 Budget \$
X6001	1 Kids Zone - Renew Courtyard Paving	27,000	-	27,000
X6002	1 Kids Zone - Renew Reticulation And Lawn	20,000	-	20,000
X6003	1 Kids Zone - Renew Playground Shade	40,000	-	40,000
X6004	1 Refuse Site - Upgrade Facility	56,000	-	56,000
X6005	1 Town Cemetery - Renew Facility	54,000	-	54,000
X6006	2 Lions Park - New Development	-	2,000,000	2,000,000
X6008	2 Peace Gorge - Renew General	-	50,000	50,000
X6012	1 Heritage Cemeteries - Renew Headstones	40,000	20,000	60,000
X6013	1 Entry Statement (East) - New	40,000	-	40,000
X6014	1 Entry Statement (West) - New	40,000	-	40,000
X6015	1 Murchison Geo Region - Renew Signage	30,000	-	30,000
X6016	1 Truck Ramps - New	250,000	-	250,000
X6017	3 Works Depot - Renew Gates	-	42,000	42,000
X6018	3 Effluent Ponds - Upgrade Facility	-	750,000	750,000
X6019	1 Sports Complex - Renew Playground	-	200,000	200,000
X6021	4 Sports Complex - Upgrade Oval Lighting	-	200,000	200,000
X6022	3 Townsite - New CCTV System	-	1,500,000	1,500,000
Total Capital Initiatives - Other Infrastructure		597,000	4,762,000	5,359,000

Notes

- 1 Funded from the Other Infrastructure Reserve Account.
- 2 Funded from various grant funding bodies and the Other Infrastructure Reserve Account.
- 3 Funded from State Government and the Other Infrastructure Reserve Account.
- 4 Funded from Community Sport and Recreation Facilities Fund and the Other Infrastructure Reserve Account.

Airport

		Carried Forward \$	New Funds \$	2025-26 Budget \$
Reference	Details			
X7002	¹ Airport - Renew Leach Drains	100,000	-	100,000
X7003	¹ Airport - Renew Fuel Facility	200,000	100,000	300,000
X7006	¹ Airport - New Security Fencing	-	50,000	50,000
X7007	¹ Airport - Renew Gravel Runway	-	50,000	50,000
X7008	¹ Airport - Renew Weather Equipment	-	10,000	10,000
Total Capital Initiatives - Airport		300,000	210,000	510,000

Notes

¹ Funded from the Airport Reserve Account.