



Shire of Collie

Annual Budget 2026/27

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BUDGET OVERVIEW

The Shire of Collie is pleased to present the 2026/27 Annual Budget.

Under the provisions of the *Local Government Act 1995* (the Act), the Shire of Collie is required to prepare and adopt an Annual Budget for each financial year. The budget is required to be adopted by the 31st of August each year. Under the Act, the budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations that support the Act.

The Shire of Collie endorsed the Draft Annual Budget on the 12 May 2026, resulting in the adoption of the final 2026/27 budget on the 9 June 2026.

The 2026/27 Annual Budget presented in this report has been developed through an extensive process of consultation and review with Council and management.

As part of the Integrated Planning and Reporting annual review cycle, Council has during the 2025/2026 financial year reviewed and updated its Strategic Community Plan and Corporate Business Plan. In addition to the review of the Corporate Business Plan, a review and update was conducted on the Workforce Plan, Rating Strategy, Loan Management Strategy, Reserves Management Plan and Asset Management Plans, all of which inform development and review of the ten year Long Term Financial Plan.

The 2026/27 Annual Budget has therefore been prepared taking into consideration these preceding reviews and incorporates relevant elements of the various strategies, plans and resolutions adopted by Council. This includes a 4.5% general rate revenue increase (excluding growth through interim rates) on General and Minimum Rates for Gross Rental and Unimproved Values, Reserve transfers, workforce changes, capital works and operational expenditure.

It is the opinion of Council and Management that this budget is financially responsible and contributes towards the achievement of Council's Strategic Objectives as identified in the Shire of Collie 'Strategic Community Plan 2027-2036'. These long and medium term planning documents, having been adopted by Council in its annual review, provide the foundations of the Annual Budget.

Whilst this budget has been prepared on the basis of constraint, it is acknowledged that Council still needs to fund new community and organisational initiatives if it is to remain innovative and responsive towards the needs of the community.

The Shire's focus continues to be prudent financial management, serving the best interests of the community today while ensuring a prosperous future.

Cr Ian Miffing – Shire President

Phil Anastasakis – Chief Executive Officer



ORGANISATIONAL STRUCTURE

Elected Members

Cr Ian Miffling - Shire President
 Cr Joe Italiano - Deputy Shire President
 Cr Gary Faries
 Cr Brett Hansen
 Cr Dale Hill-Power
 Cr John Kearney
 Cr Paul Moyses
 Cr Rob Wells
 Cr Michelle Smith

Executive Management

Phil Anastasakis – Chief Executive Officer

- Communications
- Elected Member Relations
- Human Resources
- Special Projects

Wayne Wright – Acting Director Corporate Services

- Finance & Administration
- Information Management & Technology
- Governance and Business Systems
- Workplace Health and Safety
- Light Vehicle Fleet

Alex Wiese - Director Development Services

- Planning Services
- Building Services
- Environmental Services
- Emergency Services
- Ranger Services
- Community Development
- Library Services and Recreation Facilities
- Economic Development

Brad Grinter – Director Operations

- Asset Management
- Parks & Gardens
- Waste and Environmental Management
- Infrastructure Maintenance
- Project Management – Infrastructure
- Parks and Gardens
- Heavy Vehicle and Plant

Our Vision

Collie: Nature at our doorstep,
community at heart.

Our Mission

The Shire of Collie delivers high quality services, advocates for Collie, and fosters partnerships to achieve better outcomes which are guided by the community's vision and balanced by responsible financial management.

Our Values

The core values at the heart of the Council's commitment to the community are:

Integrity
 Transparency
 Accountability
 Collaboration
 Respect

Our Commitment to Community

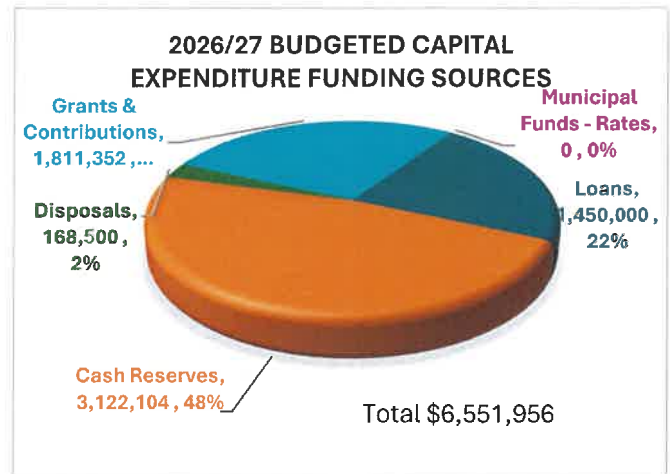
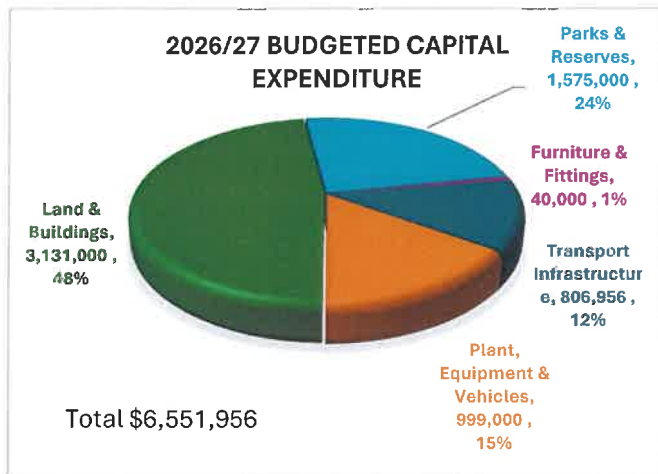
We will lead the delivery of our vision
We will support local business wherever possible

We will consult and engage with our community on issues that affect them
We will encourage, welcome and value feedback

We will encourage, support and advocate for our community

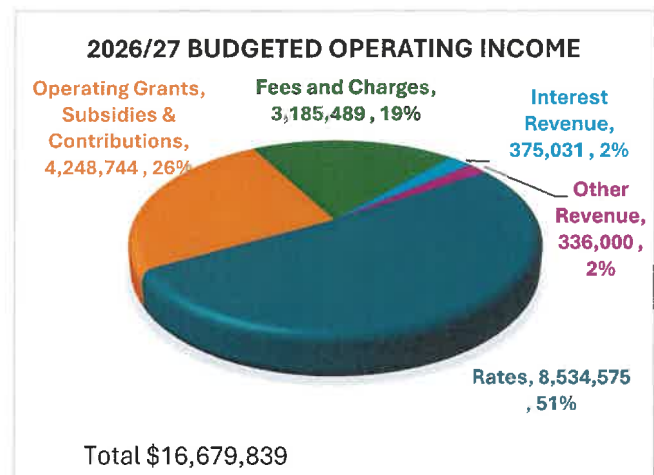
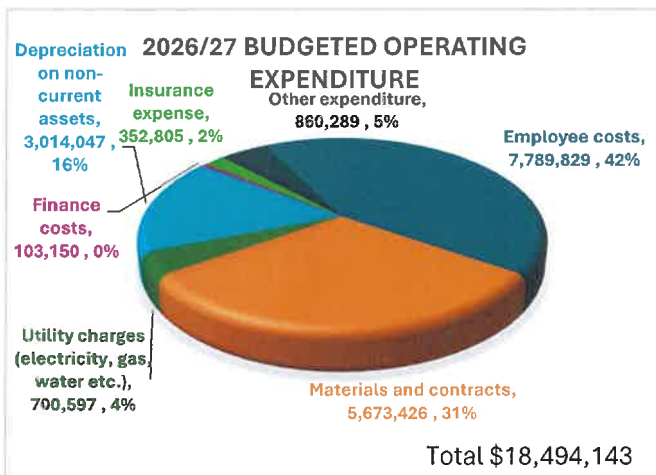


BUDGET SNAPSHOT



Major Capital Works Projects

- Road / Drainage / Ancillary works – \$807k
- Depot Land purchase - \$205k
- Collie Visitor Centre Expansion - \$500k
- Staff Housing - \$1.55k
- Vehicles & Plant - \$439k
- Collie Waste Transfer Station Shed - \$495k
- Election Commitments relating to the Swimming Club Storage Shed (\$250k) and Soldiers Park Playground (\$1.55m)
- Replacement Street Sweeper - \$550k



Major Operating Expenditure Items

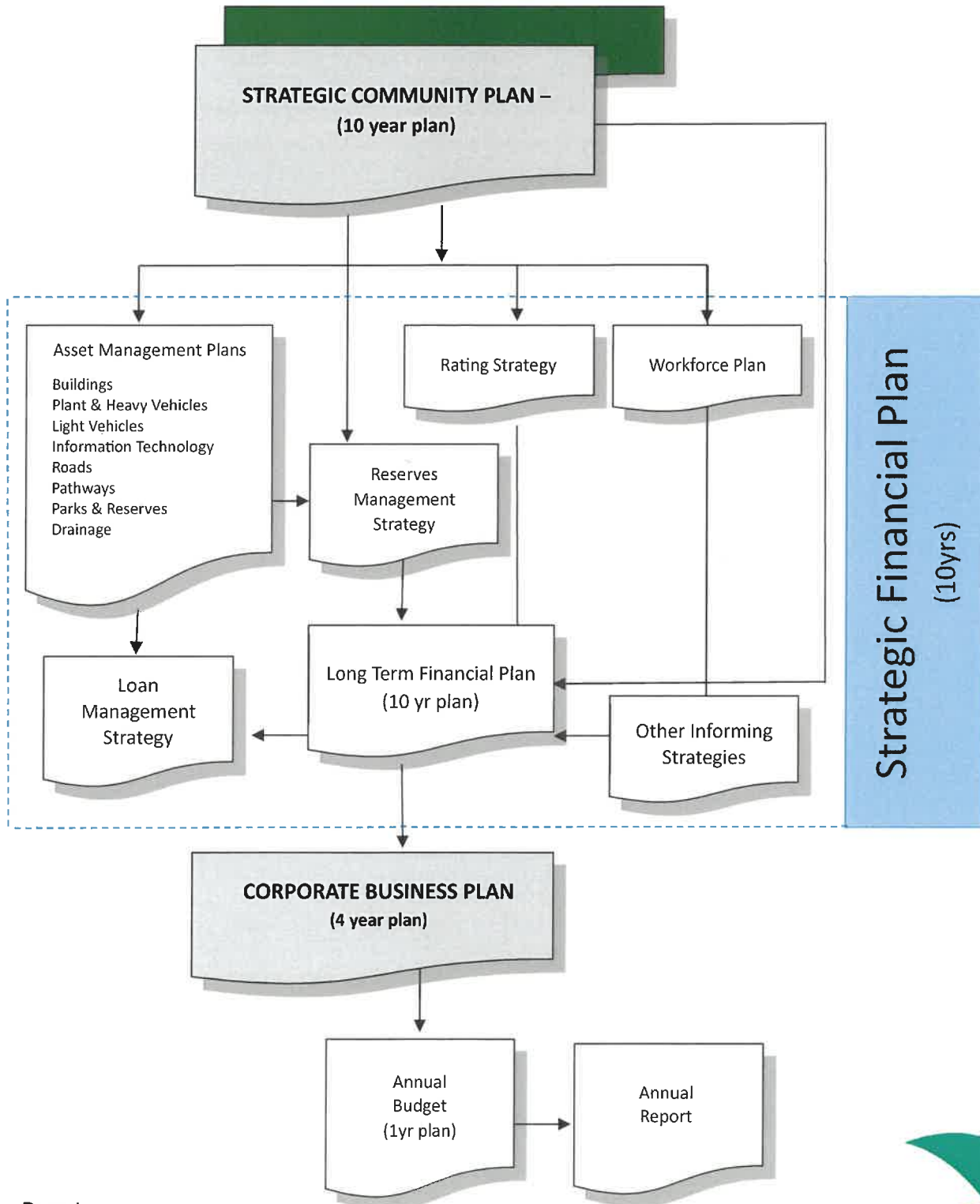
- Road maintenance - \$986k
- Bridge maintenance - \$137k
- Verge & Pathway maintenance - \$421k
- Tourism & Visitor Support - \$599k
- Depreciation - \$3,029k
- Waste Management - \$2,813k



BUDGET PROCESS

The Annual Budget has been developed within an overall planning framework that is detailed on the following pages. This framework guides Council in identifying community needs over the long term (Strategic Community Plan), converting these into medium (10 Year Long Term Financial Plan and 4 year Corporate Business Plan) and short term objectives, strategies, initiatives, activities and resource requirements (Annual Budget).

Corporate Planning Flow Chart



Within this Planning Framework, a number of long term strategies have been adopted by Council that assist with sound financial management. Although Council works within this Planning Framework, it also remains responsive to community needs and requests during the budget process.

Budget Process

The 2026/27 Annual Budget, which is included in this report, is for the financial year 1 July 2026 to 30 June 2027 and is prepared in accordance with the requirements outlined in the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards (AASB's).

The budget includes a number of standard financial statements being the Statement of Comprehensive Income, Cash Flow and Statement of Financial Activity (Rate Setting Statement), with comparative figures for the previous financial year provided where relevant. It includes extensive notes together with staff working papers that details information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

The process of preparing and adopting the Annual Budget is a lengthy and detailed process undertaken over a number of months leading up to 30 June.

Major Budget Influences

In preparing the 2026/27 budget, a number of internal and external influences have been taken into consideration, as they have a material influence.

Cost Increases

The Consumer Price Index (CPI), as a basis of raising rates fundamentally fails to reflect all of the costs of delivering services. A significant portion of Council's expenditure relates to infrastructure construction and maintenance, therefore the CPI that measures goods consumed by households, does not reflect the service provision provided by a Local Government Authority. For this reason cost increases are based on a combination of factors including the WALGA Cost Index, growth projections and CPI.

Salaries & Wages

Total Salaries & Wages (including superannuation and other employee costs) for 2026/27 is forecast to be \$8.16M. Key influences include:

- a. WA State Local Government Industry Award and the Shire of Collie Industrial Agreement 2023 minimum wage increases.
- b. Small increase in Full Time Equivalent (FTE) staffing from 70.38 FTE to 71.37 FTE.

Rates Revenue

The budget has been prepared on the basis of a 4.5% General Rate revenue increase (excluding interim rate income) in line with the Corporate Business Plan and Long Term Financial Plan. For the 2026/27 Annual Budget, a Uniform General rate applies for Unimproved Value (UV) properties and Gross Rental Value (GRV) properties.



Fees & Charges Revenue

- Overall Fees and Charges revenue is forecast at \$3.2m which is an increase of \$386k over the previous financial year.
- The Fees and Charges have been reviewed not only on the basis of cost recovery, but to also allow for a clear application by staff while not being cost prohibitive. There has been a general 4.5% increase applied to many service area Fees and Charges, except where cost increases have been clearly identified or statutory increases have applied.

Grant Revenue

- Federal Local Government Financial Assistance Grants are forecast to be received during the 2026/27 financial year, with a 80% advance payment received in late June 2026 which will not impact the final Carried Forward Surplus due to the forecast transfer to the Unspent Grants Reserve.
- Non-operating grants, subsidies and contributions are forecast at \$1.811m plus grants received which are required to be re-recognised as Contract Liabilities under the Australian Accounting Standards. These relate to specific capital projects.
- Commonwealth Financial Assistance Grants to local governments are an important untied payment to councils from the Australian Government which are invested in essential community infrastructure and services. The Shire of Collie welcomes the payment of the grants and acknowledges the importance of this direct funding link between the Commonwealth and local government.
- The Shire of Collie also acknowledges and welcomes WA State Government grants and acknowledges the importance of this funding assistance link between the State and local government.

The following pages detail the Annual Budget in the format prescribed by the Local Government Financial Management Regulations and Australian Accounting Standards. In the interest of accountability, openness and to allow greater interpretation by the reader, extensive working papers and notes that exceed statutory requirements are included within the section headed "Budget Papers".

Further information regarding the Annual Budget can be sought by contacting the Shire of Collie during normal office hours.

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

LOCAL GOVERNMENT ACT 1995

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The Shire of Collie a Class 3 local government conducts the operations of a local government with the following community vision:

A progressive community, rich in opportunities and as diverse as its heritage and landscape.

**SHIRE OF COLLIE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027**

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	8,534,575	8,147,811	8,052,978
Grants, subsidies and contributions		4,248,744	4,867,803	3,437,731
Fees and charges	18	3,185,489	3,140,070	2,818,949
Interest revenue	10(a)	375,031	344,185	323,755
Other revenue		336,000	193,676	354,221
		16,679,839	16,693,545	14,987,634
Expenses				
Employee costs		(7,789,829)	(7,160,935)	(7,510,236)
Materials and contracts		(5,673,426)	(5,295,256)	(5,478,277)
Utility charges		(700,597)	(635,201)	(664,570)
Depreciation	6	(3,014,047)	(2,909,848)	(2,932,710)
Finance costs	10(c)	(103,150)	(61,280)	(59,965)
Insurance		(352,805)	(343,156)	(351,176)
Other expenditure		(860,289)	(771,760)	(630,199)
		(18,494,143)	(17,177,436)	(17,627,133)
		(1,814,304)	(483,891)	(2,639,499)
Capital grants, subsidies and contributions		1,811,352	104,000	1,501,421
		1,811,352	104,000	1,501,421
Net result for the period		(2,952)	(379,891)	(1,138,078)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,952)	(379,891)	(1,138,078)

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

SHIRE OF COLLIE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 8,588,075	\$ 7,897,992	\$ 8,052,978
Grants, subsidies and contributions		4,248,744	5,509,499	3,437,731
Fees and charges		3,185,489	3,140,070	2,818,949
Interest revenue		375,031	344,185	323,755
Other revenue		336,000	193,676	354,221
		16,733,339	17,085,422	14,987,634
Payments				
Employee costs		(7,789,829)	(7,181,362)	(7,510,236)
Materials and contracts		(5,683,424)	(5,506,731)	(5,078,277)
Utility charges		(700,597)	(635,201)	(664,570)
Finance costs		(94,021)	(106,259)	(59,965)
Insurance paid		(352,805)	(343,156)	(351,176)
Other expenditure		(860,289)	(771,760)	(630,199)
		(15,480,965)	(14,544,469)	(14,294,423)
Net cash provided by operating activities	4	1,252,374	2,540,953	693,211
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(4,170,000)	(1,002,250)	(2,589,500)
Payments for construction of infrastructure	5(b)	(2,381,956)	(149,725)	(937,270)
Proceeds from capital grants, subsidies and contributions		1,811,352	104,000	1,501,421
Proceeds from disposal of property, plant and equipment	5(a)	168,500	21,600	186,600
Proceeds on financial assets at amortised cost - self supporting loans		41,247	44,867	14,744
Net cash (used in) investing activities		(4,530,857)	(981,508)	(1,824,005)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(215,262)	(213,665)	(213,666)
Proceeds from new borrowings	8(a)	1,450,000	0	0
Payments for principal portion of lease liabilities	7	(15,901)	(16,411)	(37,303)
Net cash provided by (used in) financing activities		1,218,837	(230,076)	(250,969)
Net increase (decrease) in cash held		(2,059,646)	1,329,369	(1,381,763)
Cash at beginning of year		7,143,482	4,965,730	5,043,545
Cash and cash equivalents at the end of the year	4	5,083,836	6,295,099	3,661,782

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
General rates	2(a)(i)	5,809,721	5,650,739	5,554,856
Rates excluding general rates	2(a)	2,724,854	2,497,072	2,498,122
Grants, subsidies and contributions		4,248,744	4,867,803	3,437,731
Fees and charges	18	3,185,489	3,140,070	2,818,949
Interest revenue	10(a)	375,031	344,185	323,755
Other revenue		336,000	193,676	354,221
		16,679,839	16,693,545	14,987,634

Expenditure from operating activities

Employee costs		(7,789,829)	(7,160,935)	(7,510,236)
Materials and contracts		(5,673,426)	(5,295,256)	(5,478,277)
Utility charges		(700,597)	(635,201)	(664,570)
Depreciation	6	(3,014,047)	(2,909,848)	(2,932,710)
Finance costs	10(c)	(103,150)	(61,280)	(59,965)
Insurance		(352,805)	(343,156)	(351,176)
Other expenditure		(860,289)	(771,760)	(630,199)
		(18,494,143)	(17,177,436)	(17,627,133)

Non cash amounts excluded from operating activities

	3(c)	3,014,051	2,909,848	2,940,013
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Amount attributable to operating activities

1,199,747 **2,425,957** **300,514**

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		1,811,352	104,000	1,501,421
Proceeds from disposal of property, plant and equipment	5(a)	168,500	21,600	186,600
Proceeds from financial assets at amortised cost - self supporting loans		41,247	44,867	14,744
		2,021,099	170,467	1,702,765

Outflows from investing activities

Right of use assets received - non cash	5(c)	0	(40,827)	0
Acquisition of property, plant and equipment	5(a)	(4,170,000)	(1,002,250)	(2,589,500)
Acquisition of infrastructure	5(b)	(2,381,956)	(149,725)	(937,270)
Payments for financial assets at amortised cost - term deposits		0	0	
		(6,551,956)	(1,192,802)	(3,526,770)

Non-cash amounts excluded from investing activities

	3(d)	0	40,827	0
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Amount attributable to investing activities

(4,530,857) **(981,508)** **(1,824,005)**

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	8(a)	1,450,000	0	0
Proceeds from new leases - non cash	7	0	47,400	0
Transfers from reserve accounts	9(a)	4,827,141	1,766,611	2,142,602
		6,277,141	1,814,011	2,142,602

Outflows from financing activities

Repayment of borrowings	8(a)	(215,262)	(213,665)	(213,666)
Payments for principal portion of lease liabilities	7	(15,901)	(16,411)	(37,303)
Transfers to reserve accounts	9(a)	(2,651,881)	(4,573,034)	(427,071)
		(2,883,044)	(4,803,110)	(678,040)

Non-cash amounts excluded from financing activities

	3(e)	0	(47,400)	0
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Amount attributable to financing activities

3,394,097 **(3,036,499)** **1,464,562**

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

	3	95,832	1,687,882	94,740
Amount attributable to operating activities		1,199,747	2,425,957	300,514
Amount attributable to investing activities		(4,530,857)	(981,508)	(1,824,005)
Amount attributable to financing activities		3,394,097	(3,036,499)	1,464,562
Surplus remaining after the imposition of general rates	3	158,819	95,832	35,811

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

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

1 BASIS OF PREPARATION

The annual budget of the Shire of Collie which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

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

- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Estimated total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV - Developed	Gross rental valuation	0.087930	2,217	56,185,953	4,940,431		4,940,431	4,933,238	4,850,735
Unimproved	Unimproved valuation	0.005516	308	150,744,561	831,507		831,507	702,501	699,121
Interim and Back Rates					0	37,783	37,783	15,000	5,000
Total general rates			2,525	206,930,514	5,771,938	37,783	5,809,721	5,650,739	5,554,856
(ii) Minimum payment									
		Minimum \$							
GRV - Developed	Gross rental valuation	1,356.00	1,786		2,421,816		2,421,816	2,198,133	2,198,133
Unimproved	Unimproved valuation	1,094.00	277		303,038		303,038	298,939	298,939
Total minimum payments			2,063	0	2,724,854	0	2,724,854	2,497,072	2,497,072
Total general rates and minimum payments			4,588	206,930,514	8,496,792	37,783	8,534,575	8,147,811	8,051,928
(iii) Ex-gratia rates									
Dampier Bunbury Pipeline							0		1,050
Total rates					8,496,792	37,783	8,534,575	8,147,811	8,052,978
Instalment plan charges							44,000	45,852	38,221
Instalment plan interest							22,650	21,735	21,735
Late payment of rate or service charge interest							188,100	180,000	100,000
							254,750	247,587	159,956

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

24 August 2026

Option 3 (Four Instalments)

24 August 2026

24 October 2026

17 December 2027

17 February 2027

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	24 August 2026	0	N/A	10.0%
Option two				
First instalment				
Second instalment				
Option three				
First instalment	24 August 2026	0	5.0%	10.0%
Second instalment	24 October 2026	18	5.0%	10.0%
Third instalment	17 December 2026	18	5.0%	10.0%
Fourth instalment	17 February 2027	18	5.0%	10.0%

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions will be provided for the year ended 30th June 2027.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

		2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
Note	Carried forward	Carried forward	Carried forward	Carried forward
	\$	\$	\$	\$
Current assets				
Cash and cash equivalents	4	5,083,836	7,143,482	3,661,782
Financial assets		33,152	74,399	63,597
Receivables		3,564,543	3,618,043	2,504,672
Inventories		68,291	68,291	19,321
Other assets		145,000	135,000	750,000
		<u>8,894,822</u>	<u>11,039,215</u>	<u>6,999,372</u>
Less: current liabilities				
Trade and other payables		(1,101,810)	(1,092,679)	(1,414,389)
Contract liabilities		(2,007,140)	(2,007,140)	(1,592,105)
Capital grant/contributions liabilities		0	0	(824,616)
Lease liabilities	7	(16,411)	(16,411)	(9,500)
Long term borrowings	8	(215,262)	(215,262)	(217,007)
Employee provisions		(778,438)	(778,438)	(759,871)
Other provisions		0	0	(50,000)
		<u>(4,119,061)</u>	<u>(4,109,930)</u>	<u>(4,867,488)</u>
Net current assets		<u>4,775,761</u>	<u>6,929,285</u>	<u>2,131,884</u>
Less: Total adjustments to net current assets	3(b)	<u>(4,573,077)</u>	<u>(6,833,453)</u>	<u>(2,096,073)</u>
Net current assets used in the Statement of Financial Activity		<u>202,684</u>	<u>95,832</u>	<u>35,811</u>

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Reserve accounts	9	(4,935,675)	(7,110,935)	(2,445,402)
Less: Current assets not expected to be received at end of year				
- Financial assets at amortised cost - self supporting loans		19,743	19,745	14,744
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		215,262	215,262	217,007
- Current portion of lease liabilities		16,411	16,411	9,500
Add: Current liabilities covered by funds held in reserve account				
- Current portion of contract liabilities		111,182	26,064	108,078
Total adjustments to net current assets		<u>(4,573,077)</u>	<u>(6,833,453)</u>	<u>(2,096,073)</u>

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

		2026/27 Budget 30 June 2027	2025/26 Estimate 30 June 2026	2025/26 Budget 30 June 2026
Note	Carried forward	Carried forward	Carried forward	Carried forward
	\$	\$	\$	\$
Add: Depreciation	6	3,014,047	2,909,848	2,932,710
Movement in current liabilities associated funds held in reserve account:				
- Current portion of contract liabilities				7,303
Non-cash movements in non-current assets and liabilities:				
- Financial assets at amortised cost - self supporting loans		0	0	
Non cash amounts excluded from operating activities		<u>3,014,047</u>	<u>2,909,848</u>	<u>2,940,013</u>

(d) Amounts excluded from investing activities

Right of use assets recognised	5(c)	0	40,827	0
Non cash amounts excluded from investing activities		<u>0</u>	<u>40,827</u>	<u>0</u>

(e) Amounts excluded from financing activities

Less: Lease liability recognised	7	0	(47,400)	0
Non cash amounts excluded from financing activities		<u>0</u>	<u>(47,400)</u>	<u>0</u>

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

3. NET CURRENT ASSETS (CONTINUED)

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

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

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget	
	\$	\$	\$	
Cash and cash equivalents	5,083,836	7,143,482	3,661,782	
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents	6,942,815	9,118,075	3,247,518	
Restricted financial assets at amortised cost - term deposits	0	0	22,500	
	6,942,815	9,118,075	3,270,018	
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	4,935,675	7,110,935	2,445,402
Contract liabilities		2,007,140	2,007,140	
Capital grant/contributions liabilities		0	0	824,616
Total restricted financial assets		6,942,815	9,118,075	3,270,018
(b) Reconciliation of net cash provided by operating activities				
Net result	(2,952)	(379,891)	(1,138,078)	
Non-cash items:				
Depreciation	6	3,014,047	2,909,848	2,932,710
Changes in assets and liabilities:				
(Increase)/decrease in receivables		53,500	(246,143)	
(Increase) in inventories		0	(52,943)	
(Increase)/decrease in other assets		(10,000)	347,824	400,000
(Increase)/decrease in trade and other payables		9,131	(551,335)	
Decrease in contract liabilities		0	638,020	
(Increase) in employee related provisions		0	(20,427)	
Capital grants, subsidies and contributions		(1,811,352)	(104,000)	(1,501,421)
Net cash provided by operating activities		1,252,374	2,540,953	693,211

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

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

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2026/27 Budget			2025/26 Actual			2025/26 Budget		
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment									
Buildings - specialised	3,131,000			17,000			796,000		
Furniture and equipment	40,000			35,400			50,500		
Plant and equipment	10,000			37,850			10,000		
Motor Vehicles	989,000	(168,500)	168,500	912,000	(21,600)	21,600	1,733,000	(186,600)	186,600
Total	4,170,000	(168,500)	168,500	1,002,250	(21,600)	21,600	2,589,500	(186,600)	186,600
(b) Infrastructure									
Infrastructure - roads	789,956			36,500			796,020		
Infrastructure - footpaths	17,000			17,000					
Infrastructure - drainage				36,225			21,250		
Infrastructure - parks and ovals	1,575,000						60,000		
Infrastructure - waste facilities	0						60,000		
Other infrastructure - bridges									
Total	2,381,956	0	0	149,725	0	0	937,270	0	0
(c) Right of Use Assets									
Right of use - plant and equipment	0	0	0	40,827					
Total	6,551,956	(168,500)	168,500	1,192,802	(21,600)	21,600	3,526,770	(186,600)	186,600

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

6. DEPRECIATION

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - waste facilities
Other infrastructure - bridges
Other infrastructure - other
Right of use - plant and equipment

By Program

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

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$	\$	\$
Buildings - specialised	324,000	294,164	360,153
Furniture and equipment	108,000	125,852	20,257
Plant and equipment	432,000	385,783	560,742
Infrastructure - roads	1,382,037	1,341,803	1,529,285
Infrastructure - footpaths	168,010	173,065	93,787
Infrastructure - drainage	138,000	151,800	98,557
Infrastructure - parks and ovals	240,000	209,148	158,507
Infrastructure - waste facilities	0	30,000	
Other infrastructure - bridges	102,000	73,773	74,397
Other infrastructure - other	120,000	108,051	37,025
Right of use - plant and equipment	0	16,409	
Total	3,014,047	2,909,848	2,932,710
Governance	13,533	29,409	52,271
General purpose funding			0
Law, order, public safety	147,453	139,725	139,725
Health	500	500	500
Education and welfare	51,190	49,174	49,174
Housing			0
Community amenities	73,421	70,530	70,531
Recreation and culture	603,413	579,648	579,647
Transport	1,790,445	1,719,928	1,719,929
Economic services	36,145	34,722	34,722
Other property and services	297,947	286,212	286,211
Total	3,014,047	2,909,848	2,932,710

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Buildings - specialised	30 to 70 years
Furniture and equipment	4 to 15 years
Plant and equipment	5 to 15 years
Sealed Roads and Streets	
- formation	not depreciated
- pavement	65 years
- seal	
- bitumous seals	20 years
- asphalt surfaces	25 years
Gravel Roads	
- formation	not depreciated
- pavement	65 years
- gravel sheet	12 years
Formed Roads	
- formation	not depreciated
- pavement	50 years
Footpaths - slab	50 years
Sewerage Piping	100 years
Infrastructure - parks and ovals	7 to 44 years
Infrastructure - waste facilities	
Other infrastructure - bridges	90 to 100 years
Other infrastructure - other	10 to 50 years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

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

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

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

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

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026		2026/27 Budget Lease New Leases	2026/27 Budget Lease Principal Repayments		2026/27 Budget Lease Interest Repayments		Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	2025/26 Actual Lease Principal outstanding 30 June 2026		2025/26 Actual Lease Interest repayments	2025/26 Budget Lease New Leases		2025/26 Budget Lease Principal repayments		2025/26 Budget Lease Interest repayments	
					\$	\$		\$	\$	\$	\$			\$	\$		\$	\$	\$	\$	\$	\$
Admin Plotter	5	SOS Finance	2.20%	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer	6	BOQ Finance	2.20%	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Admin Colour Photocopier	1	3E Advantage	1.30%	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CESM-Vehicle	9	SG Fleet	2.20%	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roche Park Photocopier	7	DLL Financial	2.20%	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Despot Photocopier	12	DLL Financial	2.20%	60	2,307	182	4,350	2,307	182	134	2,307	2,307	134	2,307	4,168	134	4,168	0	0	0	0	
Admin Plotter	13	Fin Rent	2.80%	60	5,523	1,227	9,703	5,523	1,227	212	5,523	5,523	212	5,523	2,203	212	2,203	0	0	0	0	
Admin Photocopier		3E Advantage	5.20%	60	40,290	30,810	0	40,290	30,810	1,330	40,290	40,290	1,330	40,290	0	1,330	0	0	0	0	0	0

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

8. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Estimated Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Estimated Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
Loan 117 Shire Depot Relocation	117	WA Treasury	3.96%	\$ 387,393	\$ -	\$ (91,284)	\$ 296,109	\$ (16,534)	\$ 475,201	\$ -	\$ (87,808)	\$ 387,393	\$ (20,643)	\$ 475,201	\$ 0	\$ (87,808)	\$ 387,393	\$ (20,643)
Loan 118 Truck Bay Toilet (Throssell St) & Caravan Park Facilities	118	WA Treasury	3.14%	19,599	-	(9,657)	9,942	(624)	28,962	-	(9,363)	19,599	(986)	28,962	0	(9,363)	19,599	(986)
Loan 119 Weighbridge Modifications, Irrigation Audit and Bore Development Strategy, Open Space Strategy & Roche Park Wall Stabilisation	119	WA Treasury	1.97%	44,582	-	(14,572)	30,010	(1,038)	58,872	-	(14,290)	44,582	(1,421)	58,872	0	(14,290)	44,582	(1,421)
Loan 120 Roche Park Court 3 timber overlay and floor treatment	120	WA Treasury	1.54%	43,942	-	(10,734)	33,208	(887)	54,513	-	(10,571)	43,942	(1,125)	54,513	0	(10,571)	43,942	(1,125)
Loan 121 Construction of Venn Street River Stop	121	WA Treasury	1.26%	95,480	-	(23,422)	72,058	(1,675)	118,610	-	(23,130)	95,480	(2,131)	118,610	0	(23,130)	95,480	(2,131)
Loan 122 Building Capital Works	122	WA Treasury	0.95%	140,984	-	(30,809)	110,175	(2,099)	171,501	-	(30,517)	140,984	(2,606)	171,501	0	(30,517)	140,984	(2,606)
Loan 123 Solar Panels	123	WA Treasury	0.50%	0	-	0	0	0	9,102	-	(9,102)	0	(23)	9,102	0	(9,102)	0	(23)
Loan 124 Server Upgrade	124	WA Treasury	0.50%	(1)	-	0	(1)	0	14,140	-	(14,141)	(1)	(53)	14,140	0	(14,141)	(1)	(80)
Loan 125 Collie Golf Club	125	WA Treasury	5.42%	478,176	-	(15,553)	462,623	(29,200)	492,919	-	(14,743)	478,176	(30,124)	492,919	0	(14,744)	478,175	(30,124)
Loan 126 Staff Housing - Senior Executive	126	WA Treasury	-	(0)	-	(10,610)	789,390	(26,966)	0	-	(0)	(0)	0	0	-	(0)	0	0
Loan 127 Staff Housing - Manager	127	WA Treasury	-	(0)	-	(8,621)	641,379	(21,910)	0	-	(0)	(0)	0	0	-	(0)	0	0
				731,978	1,450,000	(199,709)	1,982,269	(71,733)	930,900	0	(198,922)	731,978	(28,988)	930,900	0	(188,922)	731,978	(28,015)
Self Supporting Loans																		
Loan 125 Collie Golf Club	125	WA Treasury	5.4%	478,176	0	(15,553)	462,623	(29,200)	492,919	0	(14,743)	478,176	(30,124)	492,919	0	(14,744)	478,175	(30,124)
				478,176	0	(15,553)	462,623	(29,200)	492,919	0	(14,743)	478,176	(30,124)	492,919	0	(14,744)	478,175	(30,124)
				1,210,153	1,450,000	(215,262)	2,444,891	(100,933)	1,423,818	0	(213,665)	1,210,153	(59,112)	1,423,818	0	(213,666)	1,210,152	(59,139)

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

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

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Staff Housing - Senior Executive					800,000		800,000	0
Staff Housing Manager					650,000		650,000	0
					1,450,000	0	1,450,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date			
Total amount of credit unused	15,000	15,000	15,000
Loan facilities			
Loan facilities in use at balance date	2,444,891	1,210,153	1,210,152

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27		2025/26		Estimate		2025/26		Budget	
	Opening Balance	Transfer to	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
Restricted by council										
(a) Leave reserve	435,998	12,818	434,559	11,439	(10,000)	435,998	367,208	11,439	(10,000)	368,647
(b) Building Reserve	858,585	53,243	823,439	35,146	0	858,585	807,258	35,146	(246,000)	596,404
(c) Plant Reserve	625,666	38,395	1,082,606	108,060	(565,000)	625,666	1,061,319	108,060	(1,115,000)	54,379
(d) Waste Reserve	256,602	325,341	704,812	51,790	(500,000)	256,602	690,943	21,523	(500,000)	212,466
(e) Revaluation Reserve	96,532	27,786	58,879	61,755	(24,102)	96,532	57,721	61,755	(24,102)	95,374
(f) Airport Reserve	40,951	1,204	34,886	6,065	0	40,951	34,199	6,065	0	40,264
(g) Election Reserve	5,046	10,148	9,748	20,298	(25,000)	5,046	9,556	20,298	(25,000)	4,854
(h) River Rehabilitation Reserve	115,775	8,404	112,344	3,431	0	115,775	110,135	3,431	0	113,566
(i) Roche Park Reserve	135,743	3,991	131,721	4,022	0	135,743	129,131	4,022	0	133,153
(j) Legal Reserve	192,036	5,646	186,345	8,191	(2,500)	192,036	182,681	8,191	(2,500)	188,372
(k) Collie Mineworkers Swimming Pool Reserve	69,932	22,056	130,934	3,998	(65,000)	69,932	128,360	3,998	(65,000)	67,358
(l) Parks & Ovals Reserve	282,285	8,299	273,920	8,365	0	282,285	268,532	8,365	0	276,897
(m) New Initiative Reserve	111,001	183,263	296,937	9,064	(195,000)	111,001	290,968	9,064	(15,000)	285,032
(n) Information & Communication Technology Reserve	9,096	75,267	23,382	25,714	(40,000)	9,096	22,922	25,714	(40,000)	8,636
(o) Unspent Grants Reserve	3,125,667	1,400,000	0	3,465,676	(340,009)	3,125,667	0	50,000	(50,000)	0
(p) Carried Forward Projects Reserve	750,020	67,000	0	750,020	0	750,020	0	50,000	(50,000)	0
(q) Shire Housing and Land Development Reserve	0	5,000	0	0	(0)	0	0	0	0	0
(r) Infrastructure Reserve	0	304,020	0	0	(0)	0	0	0	0	0
(s) Collie Community Benefit Fund Reserve	0	100,000	0	0	0	0	0	0	0	0
	7,110,935	2,651,881	4,304,512	4,573,034	(1,766,611)	7,110,935	4,160,933	427,071	(2,142,602)	2,445,402

(b) Reserve Accounts - Purposes

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

Reserve name

Restricted by council

(a) Leave reserve	To assist in the funding of annual leave and long service leave along with temporary appointment to cover leave periods.
(b) Building Reserve	To facilitate renewals and replacement of Council owned buildings and infrastructure associated with a building. This is to ensure financial capacity to sustain building assets and ultimate replacement
(c) Plant Reserve	To facilitate the purchase of new plant and plant replacements established in Council's plant replacement program. This is to enable plant changover at the optimal time to achieve high trade-in values.
(d) Waste Reserve	To facilitate the renewal and replacement of plant, buildings and infrastructure, along with landfill closure and remediation obligations.
(e) Revaluation Reserve	To minimise the impact of the Valuer General's cost associated with rates revaluations every 3-4 years, and to facilitate the conducting of Asset Revaluations required every 3-5 years.
(f) Airport Reserve	To facilitate renewal, replacement, or upgrade of all airport related assets.
(g) Election Reserve	To minimise the impact of the cost of Local Government Election. This reserve is to ensure the impact is spread over the years.
(h) River Rehabilitation Reserve	To facilitate the activities for the Collie River Revitalisation.
(i) Roche Park Reserve	To minimise the financial impact of buildings and infrastructure associated with Roche Park Recreation Centre.
(j) Legal Reserve	To facilitate renewals and replacement of buildings and representation.
(k) Collie Mineworkers Swimming Pool Reserve	To facilitate the renewal and replacement of buildings and infrastructure associated with the Collie Mineworkers Swimming pool.
(l) Parks & Ovals Reserve	To support renewals, replacement and upgrade of major parks, gardens and sport and recreation infrastructure.
(m) New Initiative Reserve	To facilitate the funding of new strategic initiatives identified in Council's Strategic Community Plan.
(n) Information & Communication Technology Reserve	To facilitate the capital renewal and replacement of information and communication technology equipment, including the SynergySoft Enterprise Resource Planning (ERP) system.
(o) Unspent Grants Reserve	To identify unexpended grants and special projects funding. This Reserve is an Operational Reserve and not all movements to and from the Reserve are included in the annual budget due to the timing of pr
(p) Carried Forward Projects Reserve	To hold unspent project funds to be carried forward into future financial years. Project funds that are not expended within 2 financial years of their initial allocation to this reserve are to be reallocated to the M
(q) Shire Housing and Land Development Reserve	To facilitate the purchase or building of Shire staff housing and the development of land for Shire staff housing
(r) Infrastructure Reserve	To facilitate renewals, replacement, upgrade or creation of infrastructure assets associated with roads, footpaths or bridges identified in Council's Infrastructure Asset Management Plan.
(s) Collie Community Benefit Fund Reserve	To facilitate the funding of projects, services and assets that provide long lasting community benefit within the Shire of Collie.

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

10. OTHER INFORMATION

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments	164,281	142,450	202,020
Other interest revenue	210,750	201,735	121,735
	375,031	344,185	323,755
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	86,500	60,000	74,499
	86,500	60,000	74,499
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	100,933	59,112	59,139
Interest on lease liabilities (refer Note 7)	1,771	1,687	826
Other finance costs	2,217	2,168	
	104,921	62,967	59,965
(d) Write offs			
General rate	3,500	3,550	3,550
	3,500	3,550	3,550

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

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$	\$	\$
President			
President's allowance	23,560	22,763	22,763
Meeting attendance fees	16,158	15,612	15,612
Annual allowance for ICT expenses	1,925	1,925	1,925
	41,643	40,300	40,300
Deputy President			
Deputy President's allowance	10,709	10,347	10,347
Meeting attendance fees	10,437	10,084	10,084
Annual allowance for ICT expenses	1,925	1,925	1,925
	23,071	22,356	22,356
Council member 1			
Meeting attendance fees	10,437	10,084	10,084
Annual allowance for ICT expenses	1,925	1,925	1,925
	12,362	12,009	12,009
Council member 2			
Meeting attendance fees	10,437	10,084	10,084
Annual allowance for ICT expenses	1,925	1,925	1,925
	12,362	12,009	12,009
Council member 3			
Meeting attendance fees	10,437	10,084	10,084
Annual allowance for ICT expenses	1,925	1,925	1,925
	12,362	12,009	12,009
Council member 4			
Meeting attendance fees	10,437	10,084	10,084
Annual allowance for ICT expenses	1,925	1,925	1,925
	12,362	12,009	12,009
Council member 5			
Meeting attendance fees	10,437	10,084	10,084
Annual allowance for ICT expenses	1,925	1,925	1,925
	12,362	12,009	12,009
Council member 6			
Meeting attendance fees	10,437	10,084	10,084
Annual allowance for ICT expenses	1,925	1,925	1,925
	12,362	12,009	12,009
Council member 7			
Meeting attendance fees	10,437	10,084	10,084
Annual allowance for ICT expenses	1,925	1,925	1,925
	12,362	12,009	12,009
Elected member 8			
Meeting attendance fees	10,437	10,084	10,084
Child care expenses	1,400	1,400	1,400
Annual allowance for ICT expenses	1,925	1,925	1,925
	13,762	13,409	13,409
Elected member 9			
Meeting attendance fees			10,084
Child care expenses			1,400
Other expenses			100
	0	0	13,509
Total Council Member Remuneration	165,010	160,128	173,637
President's allowance	23,560	22,763	22,763
Deputy President's allowance	10,709	10,347	10,347
Meeting attendance fees	110,091	106,368	116,452
Child care expenses	1,400	1,400	2,800
Other expenses	0	0	100
Annual allowance for ICT expenses	19,250	19,250	21,175
	165,010	160,128	173,637

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

12. MAJOR LAND TRANSACTIONS

It is not anticipated the Shire will be party to any major land transactions during 2026/27

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

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings and major trading undertakings will occur in 2026/27

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

14. INVESTMENT IN ASSOCIATES

(a) Investment in associate

It is not anticipated the Shire will be party to any joint venture arrangement during 2026/27

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

Investments in associates (continued)

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

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

15. TRUST FUNDS

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

Detail	Estimated Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
Public Open Space	\$ 47,687	\$	\$ (5,284)	\$ 42,403
	47,687	0	(5,284)	42,403

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

16. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

16. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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

17. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

- Members of Council
- Other Governance

Provision of financial, administration and compliance services to the Shire. The costs and revenues associated with this function are those associated with the governing of the Shire. The financial and administration services have been allocated to other functions, recognising that these services are attributable to a range of Shire functions.

General purpose funding

- Rates
- Other General Purpose Funding

This function records the revenues raised and expenditures incurred resultant from the levying of land rates and grants received from the State Government through the Local Government Grants Commission. These grants relate to both local roads and untied grant funds.

Law, order, public safety

- Fire Prevention
- Fire Prevention (ESL)
- Animal Control
- Other Law, Order & Public Safety

The Shire is committed to providing excellent service in the provision of animal and bushfire control. The Shire has two full time rangers to service the animal control for Collie, while our community has seven active Bushfire Brigades which the Shire has a proven dedication to assisting.

Health

- Maternal & Infant Health
- Meat Inspection
- Health Administration & Inspections
- Pest Control
- Other Health

The Shire places an emphasis on proactive health services within our community. The Shire's Health Officer has implemented many new strategies, such as the State Government food safe program, which encourages local food handling businesses to meet compliance standards set and display this fact on their premises.

Education and welfare

- Other Education
- Aged & Disabled
- Other Welfare

The Shire assists in the building maintenance of the Collie Margaretta Wilson Centre, which provides services to a range of residents in our community from the aged, youth and disadvantaged.

Housing

- Other Housing

The provision and maintenance of Shire owned property.

Community amenities

- Sanitation - Household
- Sanitation - Other & Sewerage
- Protection of Environment
- Town Planning & Regional Development
- Other Community Amenities

Comprised of the Shire's waste management, planning and environmental functions. In recent years, major focuses include the river revitalisation and waste pickup contracts

Recreation and culture

- Public Halls, Civic Centres
- Parks, Gardens, Reserves
- Other Recreation & Sport - Recreation Centre
- Libraries
- Other Culture

This function incorporates activities such as library services, public swimming pool, recreational facilities, parks and gardens.

Transport

- Streets, Roads, Bridges, Depots
- Road Plant Purchases
- Traffic Control & Parking Facilities

This function covers the area of road constructions and maintenance. The Shire has utilised software package known as ROMAN, which is widely used in the Local Government sector. This package takes the guess work out of deciding which roads should be included on the Annual Construction Program

Economic services

- Tourism & Area Promotion
- Building Control
- Other Economic Services

This function of the Shire provides for statutory building services as well as tourism services.

Other property and services

- Private Works
- Administration Overheads
- Public Works Overheads
- Plant Operation
- Salaries & Wages
- Unclassified

This function covers the cost of engineering and plant administration. These costs are fully allocated throughout the various schedules as overheads on Shire works.

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

18. FEES AND CHARGES

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	43,000	77,000	49,000
General purpose funding	153,470	272,455	44,505
Law, order, public safety	107,007	98,900	84,091
Health	20,894	20,130	20,130
Education and welfare	500	1,000	1,500
Housing	1,000	6,293	6,293
Community amenities	2,411,928	2,322,826	2,250,493
Recreation and culture	265,332	220,478	241,950
Transport	500	500	500
Economic services	178,958	117,588	117,587
Other property and services	2,900	2,900	2,900
	3,185,489	3,140,070	2,818,949

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