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 Miffling – 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

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

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

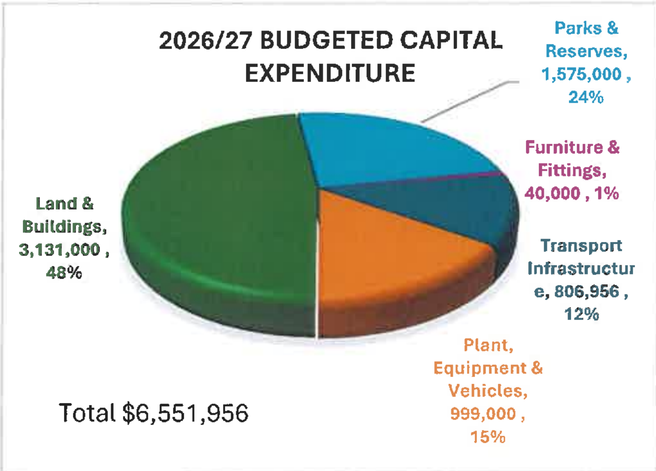
Brad Grinter – Director Operations

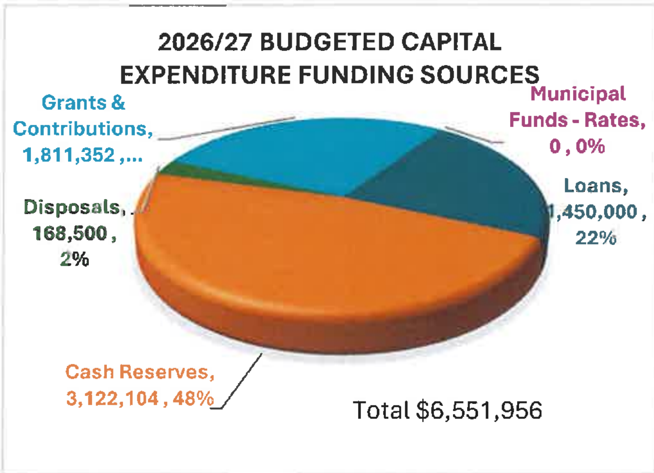
- Asset Management
- Parks & Gardens
- Waste and Environmental Management
- Infrastructure Maintenance
- Project Management – Infrastructure
- Parks and Gardens
- Heavy Vehicle and Plant

Our 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

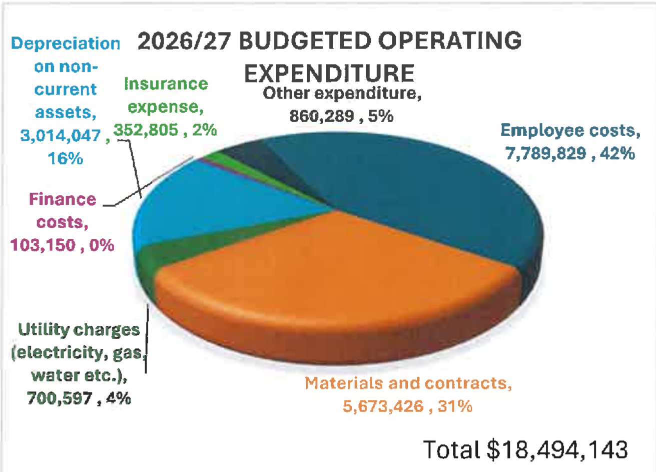
BUDGET SNAPSHOT

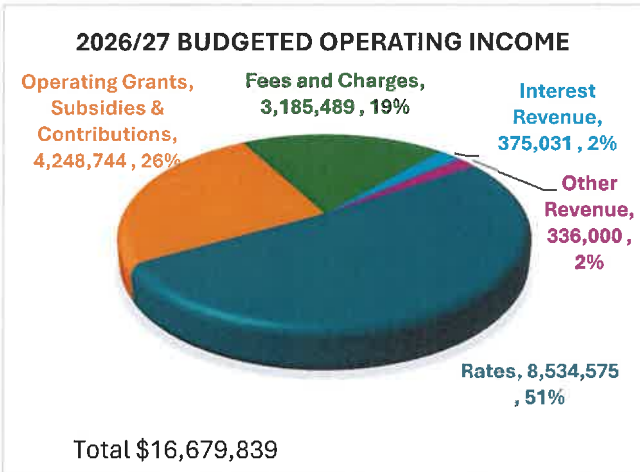




Major Capital Works Projects

- 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





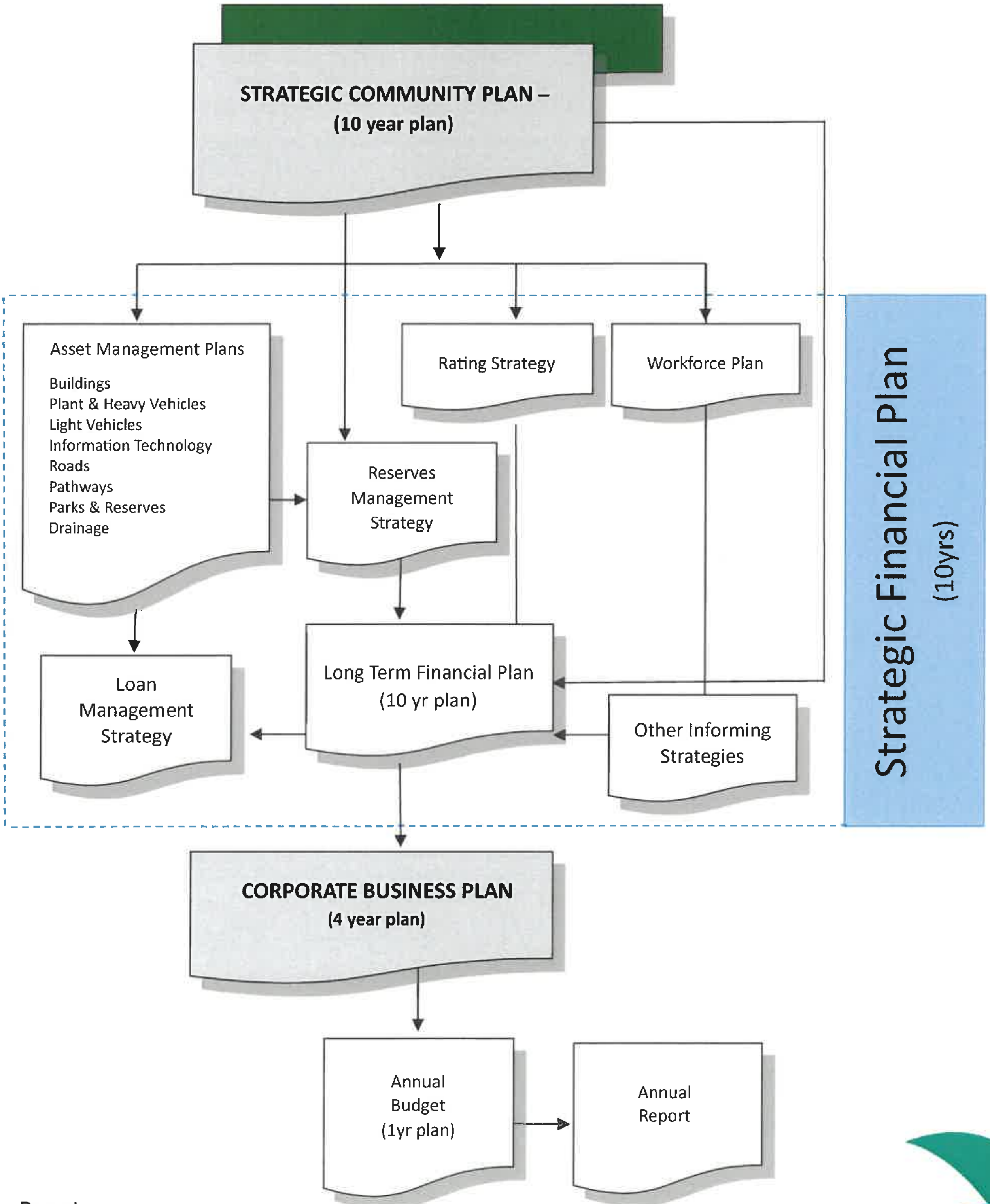
Major Operating Expenditure Items

- 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

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
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
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
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
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
INDEX OF NOTES TO THE BUDGET

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

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
		Minimum $							
(ii) Minimum payment									
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.

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	26 October 2026	18	5.0%	10.0%
Third instalment	4 January 2027	18	5.0%	10.0%
Fourth instalment	8 March 2027	18	5.0%	10.0%

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.

3. NET CURRENT ASSETS

(a) **Composition of estimated net current assets**

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
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
		8,894,822	11,039,215	6,999,372
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)
		(4,119,061)	(4,109,930)	(4,867,488)
Net current assets		4,775,761	6,929,285	2,131,884
Less: Total adjustments to net current assets	3(b)	(4,573,077)	(6,833,453)	(2,096,073)
Net current assets used in the Statement of Financial Activity		202,684	95,832	35,811

(b) **Current assets and liabilities excluded from budgeted deficiency**

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

	Note	2026/27	2025/26 Actual	2025/26 Budget
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		(4,573,077)	(6,833,453)	(2,096,073)

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.

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Estimate 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
(c) Amounts excluded from operating activities				
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		3,014,047	2,909,848	2,940,013
(d) Amounts excluded from investing activities				
Right of use assets recognised	5(c)	0	40,827	0
Non cash amounts excluded from investing activities		0	40,827	0
(e) Amounts excluded from financing activities				
Less: Lease liability recognised	7	0	(47,400)	0
Non cash amounts excluded from financing activities		0	(47,400)	0

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.

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

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
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.

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								
Infrastructure - waste facilities	0						60,000		
Other infrastructure - bridges				60,000			60,000		
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				40,827					
	0	0	0	40,827	0	0	0	0	0
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.

6. DEPRECIATION

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	$	$	$
By Class			
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	
	3,014,047	2,909,848	2,932,710
By Program			
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
	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
- 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 live and amortisation method are reviewed at the end of each financial year.

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

SHIRE OF 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 New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Estimated Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Estimated Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Admin Plotter	5	SOS Finance	2.20%	60	0			0					0		3,078		(6,097)	(3,019)	(83)
Computer	6	BOQ Finance	2.20%	15	0			0					0		0		(21,060)	(21,060)	(201)
Admin Colour Photocopier	1	3E Advantage	1.30%	60	0			0		3,078		(3,078)	0	(11)	30,057		(4,066)	25,991	(326)
CESM-Vehicle	9	SG Fleet	2.20%	36	0			0					0		0		(3,801)	(3,801)	0
Roche Park Photocopier	7	DLL Financial	2.20%	60	0			0					0		0		(314)	(314)	(1)
Depot Photocopier	12	DLL Financial	2.20%	60	2,307		(2,125)	182	(53)	4,350		(2,043)	2,307	(134)	4,168		(1,965)	2,203	(215)
Admin Plotter	13	Fin Rent	2.80%	60	5,523		(4,296)	1,227	(95)	9,703		(4,180)	5,523	(212)				0	
Admin Photocopier		3E Advantage	5.20%	60	40,290		(9,480)	30,810	(1,623)	0	47,400	(7,110)	40,290	(1,330)				0	

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)	800,000	(10,610)	789,390	(26,966)	0		(0)	(0)	0				0	
Loan 127 Staff Housing - Manager	127	WA Treasury		(0)	650,000	(8,621)	641,379	(21,910)	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	(198,922)	731,978	(29,015)
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.

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.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Estimate				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	435,998	12,818	(205,000)	243,816	434,559	11,439	(10,000)	435,998	367,208	11,439	(10,000)	368,647
(b) Building Reserve	858,585	53,243	(310,000)	601,828	823,439	35,146	0	858,585	807,258	35,146	(246,000)	596,404
(c) Plant Reserve	625,666	38,395	(650,000)	14,061	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	(50,000)	531,943	704,812	51,790	(500,000)	256,602	690,943	21,523	(500,000)	212,466
(e) Revaluation Reserve	96,532	27,786	(117,000)	7,318	58,879	61,755	(24,102)	96,532	57,721	61,755	(24,102)	95,374
(f) Airport Reserve	40,951	1,204		42,155	34,886	6,065	0	40,951	34,199	6,065	0	40,264
(g) Election Reserve	5,046	10,148		15,194	9,748	20,298	(25,000)	5,046	9,556	20,298	(25,000)	4,854
(h) River Rehabilitation Reserve	115,775	8,404		124,179	112,344	3,431	0	115,775	110,135	3,431	0	113,566
(i) Roche Park Reserve	135,743	3,991		139,734	131,721	4,022	0	135,743	129,131	4,022	0	133,153
(j) Legal Reserve	192,036	5,646		197,682	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	(65,000)	26,988	130,934	3,998	(65,000)	69,932	128,360	3,998	(65,000)	67,358
(l) Parks & Ovals Reserve	282,285	8,299	(25,000)	265,584	273,920	8,365	0	282,285	268,532	8,365	0	276,897
(m) New Inititive Reserve	111,001	183,263	(259,000)	35,264	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	(40,000)	44,363	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	(1,993,101)	2,532,566	0	3,465,676	(340,009)	3,125,667	0	50,000	(50,000)	0
(p) Carried Forward Projects Reserve	750,020	67,000	(817,020)	0	0	750,020	0	750,020	0	50,000	(50,000)	0
(q) Shire Housing and Land Development Reserve	0	5,000		5,000	0	0	(0)	0				0
(r) Infrastructure Reserve	0	304,020	(296,020)	8,000	0	0	(0)	0				0
(s) Collie Community Benefit Fund Reserve	0	100,000		100,000	0			0				0
	7,110,935	2,651,881	(4,827,141)	4,935,675	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	Purpose of the reserve
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 infrastructrure 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 activites for the Collie River Revitalisation.
(i) Roche Park Reserve	To facilitate renewals and replacement of buildings and infrastructure associated with Roche Park Recreation Centre.
(j) Legal Reserve	To minimise the financial impact of legal advice 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 Inititive 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 intial 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.

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

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

12. MAJOR LAND TRANSACTIONS

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

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

14. INVESTMENT IN ASSOCIATES

(a) Investment in associate

It is not anticipated the Shire will be party to any joint venture arrangment 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.

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

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.

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

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 Grans 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 out 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 - Toursim & 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.

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.

Shire of Collie

Annual Budget

2026/27

2026/27 Annual Budget

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SHIRE OF COLLIE

STATEMENT OF FINANCIAL ACTIVITY

(RATE SETTING STATEMENT - By Program)

	2025/26		2026/27
	Budget	Forecast	Budget Estimate
	$	$	$
OPERATING ACTIVITES			
Net current assets at start of financial year - surplus/(deficit)	94,740	1,687,882	95,832
Revenue from Operating Activites			
General Purpose Funding **(Excluding General Rates)**	2,691,224	4,222,282	3,394,536
Governance	49,500	77,500	43,500
Law, Order & Public Safety	626,032	640,341	737,759
Health	20,130	20,130	70,894
Education & Welfare	13,285	34,285	10,500
Housing	6,293	11,293	11,000
Community Amenities	2,261,993	2,377,887	2,413,926
Recreation & Culture	285,424	254,452	298,277
Transport	187,638	176,750	193,849
Economic Services	447,588	512,588	608,958
Other Property & Services	346,600	214,276	363,064
Total Revenue	**6,935,707**	**8,541,784**	**8,146,263**
Expenditure from Operating Activities			
General Purpose Funding	(185,349)	(361,460)	(290,722)
Governance	(1,338,444)	(1,170,543)	(1,073,875)
Law, Order & Public Safety	(1,481,708)	(1,483,437)	(1,425,101)
Health	(108,077)	(155,637)	(262,934)
Education & Welfare	(89,970)	(89,470)	(94,247)
Housing	(6,569)	(28,769)	(83,675)
Community Amenities	(3,372,898)	(3,711,589)	(4,035,523)
Recreation & Culture	(4,817,186)	(4,241,889)	(4,868,622)
Transport	(4,819,603)	(4,428,431)	(5,118,292)
Economic Services	(1,064,317)	(1,030,875)	(976,252)
Other Property & Services	(339,463)	(470,188)	(282,979)
Total Expenses	**(17,623,584)**	**(17,172,288)**	**(18,512,224)**
Net Result Excluding Rates	**(10,687,877)**	**(8,630,503)**	**(10,365,961)**
Operating Activites excluded			
(Profit)/Loss on Asset Disposals	0	0	0
Movement in Deferred Pensioner Rates	0	0	0
Movement in Employee Benefit Provisions	0	0	0
Financial Assets at Amortised Cost	0	0	
Movement in Contract Liabilities (Grant Revenue & JTPS)	0	0	0
Depreciation of Assets	2,932,710	2,909,848	3,031,132
Net Non-Cash Operating Activities	**2,932,710**	**2,909,848**	**3,031,132**
Amount attributable to Operating Activities	**(7,755,167)**	**(5,720,655)**	**(7,334,829)**
INVESTING ACTIVITES			
Non-operating Grants, Subsidies and Contributions	1,501,421	104,000	1,811,352
Purchase of Land Held for Resale	0	0	0
Purchase of Land & Buildings	(796,000)	(12,000)	(3,131,000)
Purchase of Plant & Equipment	(10,000)	(25,350)	(10,000)
Purchase of Motor Vehicles	(1,733,000)	(907,000)	(989,000)
Purchase of Furniture & Fittings	(50,500)	(57,900)	(40,000)
Infrastructure Assets	(937,270)	(149,725)	(2,381,956)
Advances to Community Groups	0	0	0
Payments for financial assets at amortised cost - self supporting loans	0	0	0
Proceeds from Self-Supporting Loans	18,245	44,867	41,247
Proceeds for Disposal of Assets	186,600	21,600	168,500
Amount attributable to Investing Activities	**(1,820,504)**	**(981,508)**	**(4,530,857)**
FINANCING ACTIVITES			
Repayment of Debentures	(213,665)	(213,665)	(215,262)
Proceeds from New Debentures	0	0	1,450,000
Lease Principal Repayments	(33,502)	(33,502)	(15,901)
Transfers to Cash Backed Reserves (restricted assets)	(427,071)	(4,556,083)	(2,651,882)
Transfers from Cash Backed Reserves (restricted assets)	2,142,602	1,766,602	4,828,144
Amount attributable to Financing Activities	**1,468,364**	**(3,036,648)**	**3,395,099**
Budget Deficiency before General Rates	(8,107,307)	(9,738,811)	(8,470,587)
Estimated amount to be Raised from General Rates	8,048,378	8,146,761	8,533,575
Net current assets at end of financial year - Surplus/(Deficit)	**35,811**	**95,832**	**158,819**

Property, Plant & Equipment

Summary	2025/26		2026/27
			Budget
Schedule 3 - General Purpose Funding	Budget	Forecast	Estimate
	$	$	$
GENERAL PURPOSE FUNDING - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Rates	0	0	0
Other General Purpose Funding	(184,349)	(360,460)	(289,722)
Total Recurrent Expenditure	**(184,349)**	**(360,460)**	**(289,722)**
Non-Recurrent Expenditure			
Rates	0	0	0
Other General Purpose Funding	(1,000)	(1,000)	(1,000)
Total Non-Recurrent Expenditure	**(1,000)**	**(1,000)**	**(1,000)**
Total Operating Expenditure	**(185,349)**	**(361,460)**	**(290,722)**
Operating Revenue			
Recurrent Revenue			
Rates	8,149,428	8,327,811	8,722,675
Other General Purpose Funding	2,590,174	4,041,232	3,205,436
Total Recurrent Revenue	**10,739,602**	**12,369,043**	**11,928,111**
Non-Recurrent Revenue			
Rates	0	0	0
Other General Purpose Funding	0	0	0
Total Non-Recurrent Revenue	**0**	**0**	**0**
Total Operating Revenue	**10,739,602**	**12,369,043**	**11,928,111**

Account Number	Schedule 3 - General Purpose Funding	Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
				$	$	$
	RATES					
	OPERATING REVENUE					
	Recurrent Revenue					
100110	General Rates Levied	**Dir Corp Svces**		8,046,928	8,130,311	8,496,342
100120	Interim Rates	**Dir Corp Svces**	**3.5**	5,000	20,000	40,733
100210	Back Rates Levied	**Dir Corp Svces**		0	0	0
100810	Ex-Gratia Rates	**Dir Corp Svces**		1,050	1,050	1,000
100610	Non-Payment Penalty Interest	**Dir Corp Svces**		100,000	180,000	188,100
100800	Rates Written Off	**Dir Corp Svces**		(3,550)	(3,550)	(3,500)
	TOTAL RATE REVENUE			**8,149,428**	**8,327,811**	**8,722,675**
	OPERATING EXPENDITURE					
	Recurrent Expenditure					
102520	Rating Incentive	**Dir Corp Svces**		0	0	0
103500	Rates Concession Expense	**Dir Corp Svces**		0	0	0
	Sub Total - Recurrent Expenditure			**0**	**0**	**0**
	Non Recurrent Expenditure					
	Nil	**Dir Corp Svces**		0	0	0
	Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
	TOTAL OPERATING EXPENDITURE			**0**	**0**	**0**

Account Number	Schedule 3 - General Purpose Funding		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
				$	$	$
	OTHER GENERAL PURPOSE FUNDING					
	OPERATING REVENUE					
	Recurrent Revenue					
111130	Interest - Rates Arrears	**Dir Corp Svces**	**3.1**	0	0	1,000
111110	Interest - Rates Instalments	**Dir Corp Svces**	**3.2**	21,735	21,735	22,650
110110	Administration Charge - Instalments	**Dir Corp Svces**	**3.3**	38,221	44,000	45,852
100910	Grants Commission - General	**Dir Corp Svces**		1,677,276	863,897	2,232,666
102210	Grants Commission - Statutory Roads Grants	**Dir Corp Svces**		606,417	2,740,695	632,368
148730	Interest - Municipal Fund	**Dir Corp Svces**		72,450	72,450	75,420
148740	Interest - Reserve Fund	**Dir Corp Svces**		129,570	70,000	87,862
100710	Reimb - Rates Legal Fees Recouped	**Dir Corp Svces**		3,105	173,105	50,000
101010	Pensioner Deferred Subsidy	**Dir Corp Svces**		10,350	10,350	10,774
105530	Fees - Property Enquiries	**Dir Corp Svces**		31,050	45,000	46,844
	Sub Total - Recurrent Revenue			**2,590,174**	**4,041,232**	**3,205,436**
	Non Recurrent Revenue					
	Moved to Sch12 - Grants - Local Roads & Community Infrastructure (LRCI)			0	0	0
	Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
	TOTAL OPERATING REVENUE			**2,590,174**	**4,041,232**	**3,205,436**
	OPERATING EXPENDITURE					
	Recurrent Expenditure					
105020	Bank Fees	**Dir Corp Svces**		(23,288)	(40,000)	(41,640)
181230	Asset Revaluation (closed - transferred from Sch4 - new 6752)	**Dir Corp Svces**	**3.4**	0	0	0
167520	Valuation Expenses - Rating / Assets	**Dir Corp Svces**	**3.4**	(24,102)	(12,000)	(117,000)
183620	Rates Printing	**Dir Corp Svces**		(10,000)	(2,000)	(10,000)
104830	Debt Collection	**Dir Corp Svces**		(1,000)	(1,000)	(1,000)
103840	Legal Expenses - Debt Recovery	**Dir Corp Svces**		(500)	(180,000)	(50,000)
167420	Allocation of Administration Overheads	**Dir Corp Svces**		(125,460)	(125,460)	(70,082)
	Sub Total - Recurrent Expenditure			**(184,350)**	**(360,460)**	**(289,722)**
	Non Recurrent Expenditure					
103850	Bad & Doubtful Debts Expense - General Purpose Funding	**Dir Corp Svces**		(1,000)	(1,000)	(1,000)
	Sub Total - Non Recurrent Expenditure			**(1,000)**	**(1,000)**	**(1,000)**
	TOTAL OPERATING EXPENDITURE			**(185,350)**	**(361,460)**	**(290,722)**

Account Number	Schedule 3 - General Purpose Funding	2026/27 Budget Estimate
		$
	NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING	
1113	**3.1 Interest - Rates Arrears**	
	10.00% pa	1,000
		1,000
1111	**3.2 Interest - Rates Instalments**	
	5.00% pa	22,650
		22,650
1011	**3.3 Fees & Charges - Instalments**	
	$18.00 per assessment	45,852
		45,852
6752	**3.4 Valuation Expenses - Rating / Assets**	
	Interim Valuations - Valuer General	(6,000)
	UV Valuations - Valuer General	(8,000)
	GRV Valuation - Valuer General	0
	Asset Revaluations	(85,000)
	Insurance Asset Revaluations	(8,000)
	UV/GRV Property Use Review	(10,000)
	Differential Rate Assessment	0
		(117,000)
0012	**3.5 Interim Rates**	
	Interim Rates	40,733
		40,733

Summary Schedule 4 - Governance	2025/26 Budget	 Forecast	2026/27 Budget Estimate
	$	$	$
GOVERNANCE - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Members of Council	(451,329)	(463,808)	(451,823)
Other Governance	(754,615)	(610,235)	(537,053)
Total Recurrent Expenditure	**(1,205,944)**	**(1,074,043)**	**(988,875)**
Non-Recurrent Expenditure			
Members of Council	(50,000)	(44,000)	0
Other Governance	(82,500)	(52,500)	(85,000)
Total Non-Recurrent Expenditure	**(132,500)**	**(96,500)**	**(85,000)**
Total Operating Expenditure	**(1,338,444)**	**(1,170,543)**	**(1,073,875)**
Operating Revenue			
Recurrent Revenue			
Members of Council	500	500	500
Other Governance	49,000	77,000	43,000
Total Recurrent Revenue	**49,500**	**77,500**	**43,500**
Non-Recurrent Revenue			
Members of Council	0	0	0
Other Governance	500	500	500
Total Non-Recurrent Revenue	**500**	**500**	**500**
Total Operating Revenue	**50,000**	**78,000**	**44,000**

Account Number	Job / Plant Number	Schedule 4 - Governance	Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		MEMBERS OF COUNCIL					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
100520		Annual Meeting Attendance Fees - Councillors	**Dir Corp Svces**	**41.1**	(96,284)	(96,284)	(99,654)
101720		Shire President Annual Allowance	**Dir Corp Svces**	**41.4**	(22,763)	(22,763)	(23,560)
100120		Deputy Shire President Annual Allowance	**Dir Corp Svces**	**41.5**	(10,347)	(10,347)	(10,709)
101320	1024 / 1026 / 1027 / 1028 0192 / 1192 / 2192 / 2193	Council Refreshments & Functions	**Gov Coord**	**JOB**	(7,245)	(7,245)	(7,542)
101920		Elected Members - Training & Conferences	**CEO**	**41.6**	(12,500)	(12,500)	(17,000)
101150		Elected Members Annual Communication Allowances	**Dir Corp Svces**	**41.2**	(17,325)	(17,325)	(17,325)
121000		Reimbursements - Councillors	**CEO**	**41.3**	(1,500)	(1,500)	(1,500)
102020		Insurance - Elected Members	**Dir Corp Svces**		(31,924)	(31,924)	(33,233)
102320		Depreciation - Council Chambers Furniture & Fittings	**Dir Corp Svces**		(521)	(13,000)	(13,533)
166430		Allocation of Administration Overheads	**Dir Corp Svces**		(250,920)	(250,920)	(227,767)
		Sub Total - Recurrent Expenditure			**(451,329)**	**(463,808)**	**(451,823)**
		Non-Recurrent Expenditure					
183820		Local Government Elections	**CEO**		(50,000)	(44,000)	0
185930		Profit / (Loss) on Sale - Governance	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(50,000)**	**(44,000)**	**0**
		TOTAL OPERATING EXPENDITURE			**(501,329)**	**(507,808)**	**(451,823)**
		OPERATING REVENUE					
		Recurrent Revenue					
164350		Other Comprehensive Income	**Dir Corp Svces**		500	500	500
		Sub Total - Recurrent Revenue			**500**	**500**	**500**
		Non-Recurrent Revenue					
		Nil	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**500**	**500**	**500**

Account Number	Job / Plant Number	Schedule 4 - Governance		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		OTHER GOVERNANCE					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
102730		Salaries & Wages - Governance	**CEO**		(118,697)	(118,697)	(199,834)
102830		Superannuation - CEO Department	**Payroll**		(15,431)	(70,000)	(25,978)
104930		Other Employee Cost - CEO Department	**Payroll**		(12,000)	(12,000)	(12,000)
136250		Long Service Leave Payment (to other LG)	**Payroll**		(5,000)	(5,000)	(5,000)
104940		Fringe Benefits Tax	**Dir Corp Svces**		(30,000)	(30,000)	(31,000)
18393	Jobs	Insurance Workers Compensation - CEO Department	**Dir Corp Svces**		(23,108)	(24,187)	(25,179)
104950		Shire of Collie Plans	**CEO**		0	0	0
101420	0142 / 1142 / 2142	Public Relations & Civic Functions	**Exec Assist**	**JOB**	(15,000)	(5,000)	(10,000)
101820	0182 / 2182	Governance - Subscriptions	**Dir Corp Svces**	**42.1**	(32,000)	(35,000)	(35,000)
102630		Conference & Training - CEO Department	**CEO**		(5,000)	(5,000)	(5,000)
104450		Clothing - CEO Department	**CEO**		0	0	(500)
151680		Professional Development Expenditure	**CEO**		(2,500)	(2,500)	(2,500)
180720	Jobs	Community Engagement and Communications	**CEO**		(10,000)	(5,000)	(10,000)
104520	1121 / 1122	Advertising - Governance	**Gov Coord**		(30,000)	(15,000)	(20,000)
104620	Jobs	Audit Fees	**Dir Corp Svces**	**42.4**	(74,499)	(60,000)	(86,500)
101620		Interest Expense - Administration	**Dir Corp Svces**		0	(1,000)	(1,000)
104820	Jobs	Administration Legal Costs	**CEO**		(5,000)	(15,000)	(15,000)
104500		Allocation of Administration Overheads	**Dir Corp Svces**		(376,380)	(206,851)	(52,562)
		Sub Total - Recurrent Expenditure			**(754,615)**	**(610,235)**	**(537,053)**
		Non-Recurrent Expenditure					
104600		Regional Resource Sharing Programs	**CEO**	**42.2**	(10,000)	0	(10,000)
104700		Consultants / Special Projects	**CEO**	**42.3**	(70,000)	(50,000)	(70,000)
104800		Minor Assets < $5,000 - Other Governance	**CEO**		(2,500)	(2,500)	(5,000)
104890		Profit / (Loss) on Asset Disposals	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(82,500)**	**(52,500)**	**(85,000)**
		TOTAL OPERATING EXPENDITURE			**(837,115)**	**(662,735)**	**(622,053)**
		OPERATING REVENUE					
		Recurrent Revenue					
105330	9941 / 9942 / 9944	Sundry Revenue - Goverance	**Dir Corp Svces**		38,000	76,000	40,000
105430		Freedom of Information (FOI) Requests	**ICT Manager**		1,000	1,000	1,000
104810		Sundry Fees & Charges - Taxable	**Dir Corp Svces**		5,000	0	1,000
104840		Sundry Fees & Charges - GST Free	**Dir Corp Svces**		5,000	0	1,000
		Sub Total - Recurrent Revenue			**49,000**	**77,000**	**43,000**
		Non-Recurrent Revenue					
104850		Grants - Taxable	**Dir Corp Svces**		500	500	500
		Sub Total - Non Recurrent Revenue			**500**	**500**	**500**
		TOTAL OPERATING REVENUE			**49,500**	**77,500**	**43,500**

Account Number	Job / Plant Number	Schedule 4 - Governance			2026/27 Budget Estimate $
		NOTES TO SCHEDULE 4 - GOVERNANCE			
100520		**41.1**	**Annual Meeting Fees - Councillors**		
			9 Councillors from Oct 2025 - Band 3 Max		
			$18,335 plus 3.5% x 55%	$10,437 8 x Councillors	(83,496)
			- Shire President - Band 3 Max $28,385 plus 3.5% x 55%	$16,158 1 x President	(16,158)
					(99,654)
101150		**41.2**	**Allowances - Councillors**		
			Information & Telecommunications (ICT)	$1,925	(17,325)
					(17,325)
121000		**41.3**	**Reimbursements - Councillors**		
			Child Care (lesser of actual cost or $35 per hour)		(1,400)
			Other		(100)
					(1,500)
101720		**41.4**	**Shire President Allowance** @ 55% of Band 3		(23,560)
100120		**41.5**	**Deputy President Allowance** @ 25% of Band 3		(10,709)
101820		**41.6**	**Elected Member - Training & Conferences**		
		0192	WALGA Local Government Week		(3,000)
		1192	Elected Member Training @ $1,500 per Councillor		(13,500)
		2192	Elected Member Inductions		(250)
		2193	Elected Member Travel Reimbursement		(250)
					(17,000)
101820		**42.1**	**Governance - Subscriptions**		
			WALGA (Employee Relations, Tax Services, Governance Service, Association membership, Procurement Services, Local Law Services, SW Zone membership, Salary & Workforce Survey)		(30,000)
			Other Subscriptions		(5,000)
					(35,000)
104600		**42.5**	**Regional Resources Sharing Programs**		
			Regional Resource Sharing Initiatives		(10,000)
					(10,000)
104700		**42.6**	**Consultants / Special Projects**		
			Motor Vehicle Fleet Management Plan and Trienniel Review (funded from Plant Reserve)		0
			Strategic Community Plan (internal review every 2 year, full review every 4 years)		0
			Community Satisfaction Survey - Corporate Business Plan Action (align with interim SCP review)		0
			Key Performance Indicator Actions		(16,000)
			Councillor Strategic Budget Items - fund from New Inititives Reserve		(54,000)
					(70,000)
0462		**42.10**	**Audit Fees**		
			Audit Contract - Office of Auditor General Annual Audit		(51,500)
			Audit, Risk & Impropvement Committee - External Chair and Deputy fees and costs		(5,000)
			Financial Management, Legislative Compliance and Risk Management Systems Review - Audit Reg 17(1) - every 4 years - due Dec 2026. From 1 Jan 2026 this must be reported to the Audit Risk & Improvement Committee. (former FMSR required under FM Reg 5(2)(c) and Reg 17 review required under Audit Reg 17 combined in 2026 LG Reform process)		(20,000)
			Grant acquittals requiring auditor certification ie: RTR, Pensioner deferments,etc		(10,000)
					(86,500)

Summary	2025/26		2026/27
			Budget
Schedule 5 - Law Order & Public Safety	**Budget**	**Forecast**	**Estimate**
	$	$	$
LAW, ORDER & PUBLIC SAFETY - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Fire Prevention	(468,403)	(469,088)	(381,527)
Fire Prevention - (ESL)	(271,789)	(272,306)	(283,157)
Animal Control	(358,449)	(358,976)	(309,620)
Other Law, Order & Public Safety	(170,767)	(170,767)	(134,178)
Total Recurrent Expenditure	**(1,269,408)**	**(1,271,137)**	**(1,108,482)**
Non-Recurrent Expenditure			
Fire Prevention	(201,050)	(201,050)	(281,369)
Fire Prevention - (ESL)	0	0	0
Animal Control	(5,250)	(5,250)	(5,250)
Other Law, Order & Public Safety	(6,000)	(6,000)	(30,000)
Total Non-Recurrent Expenditure	**(212,300)**	**(212,300)**	**(316,619)**
Total Operating Expenditure	**(1,481,708)**	**(1,483,437)**	**(1,425,101)**
Operating Revenue			
Recurrent Revenue			
Fire Prevention	317,037	321,937	407,256
Fire Prevention - (ESL)	225,604	225,604	234,596
Animal Control	81,341	90,750	94,357
Other Law, Order & Public Safety	2,050	2,050	1,550
Total Recurrent Revenue	**626,032**	**640,341**	**737,759**
Non-Recurrent Revenue			
Fire Prevention	5,000	5,000	5,000
Fire Prevention - (ESL)	24,000	24,000	20,000
Animal Control	0	0	0
Other Law, Order & Public Safety	0	9,500	10,000
Total Non-Recurrent Revenue	**29,000**	**38,500**	**35,000**
Total Operating Revenue	**655,032**	**678,841**	**772,759**

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		FIRE PREVENTION					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
150010		Fire Control Officer Allowances - replaces 6932	**Dir Dev Svces**	**52.6**	(6,250)	(6,250)	(6,250)
168220		Fire Protection	**Dir Dev Svces**	**54.4**	(10,000)	(10,000)	(10,000)
169120		Bushfire Risk Planning Coordinator	**Dir Dev Svces**		(38,813)	(39,496)	0
169420		Community Emergency Services Manager	**Dir Dev Svces**		(142,279)	(142,279)	(148,112)
169340		Fire Breaks Works And Inspections	**CESM**		(1,000)	(1,000)	(10,000)
169620		Ranger Salary (Fire Prevention)	**Dir Dev Svces**		(52,866)	(52,866)	(37,444)
106220		Depreciation	**Dir Corp Svces**		(129,375)	(129,375)	(134,679)
150500		Allocation of Administration Overheads	**Dir Corp Svces**		(87,822)	(87,822)	(35,041)
		Sub Total - Recurrent Expenditure			**(468,403)**	**(469,088)**	**(381,527)**
		Non-Recurrent Expenditure					
151000		Grant Expenditure	**Dir Dev Svces**	**52.5**	(500)	(500)	(500)
169950		Bushfire Mitigation Grant Expenditure	**Dir Dev Svces**		(200,550)	(200,550)	(280,869)
154000		Profit / (Loss) on Asset Disposals	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(201,050)**	**(201,050)**	**(281,369)**
		TOTAL OPERATING EXPENDITURE			**(669,453)**	**(670,138)**	**(662,896)**
		OPERATING REVENUE					
		Recurrent Revenue					
192620		Bushfire Brigade Revenue	**Dir Dev Svces**		0	0	0
169240		Community Emergency Services Manager (DFES Contribution)	**Dir Dev Svces**		115,287	115,287	115,287
156000		Sundry Fees & Charges - Taxable	**Dir Dev Svces**		100	5,000	100
156010		Sundry Fees & Charges - GST Free	**Dir Dev Svces**		100	100	10,000
169940		Bushfire Mitigation Grant	**Dir Dev Svces**		200,550	200,550	280,869
156020		Fines & Penalties - Bush Fire Infringements	**Dir Dev Svces**		500	500	500
156030		Fees - ESL Administration	**Dir Dev Svces**		500	500	500
		Sub Total - Recurrent Revenue			**317,037**	**321,937**	**407,256**
		Non-Recurrent Revenue					
156500		Donations / Grants - Taxable	**Dir Dev Svces**	**51.1**	0	0	0
156510		Donations / Grants - GST Free	**Dir Dev Svces**	**51.2**	5,000	5,000	5,000
		Sub Total - Non Recurrent Revenue			**5,000**	**5,000**	**5,000**
		TOTAL OPERATING REVENUE			**322,037**	**326,937**	**412,256**

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
1F0020	F002	DFES Funded - Purchase Plant & Equipment	**Dir Dev Svces**		(30,342)	(30,342)	(34,532)
1F0120	F012	DFES Funded - Maintenance of Plant & Equipment	**Dir Dev Svces**		(25,000)	(25,000)	(25,000)
1F0220	F022	DFES Funded - Maintenance of Vehicles/Trailers	**Dir Dev Svces**		(60,000)	(60,000)	(60,000)
1F0320	BAMF01 / BAMF02 / BAMF03 / BAMF04 / BAMF05 / BAMF06 / BAMF07 / BAMF08 / F032	DFES Funded - Maintenance of Land & Buildings (BFB's)	**Dir Dev Svces**		(15,611)	(15,611)	(16,251)
1F0620	F042	DFES Funded - Clothing & Accessories (BFB's)	**CESM**		(15,525)	(15,525)	(16,162)
1F0520	F052	DFES Funded - Utlities Rates & Taxes (BFB's)	**CESM**		(17,078)	(12,420)	(12,929)
1F0620	F062	DFES Funded - Other Goods & Services (BFB's)	**Dir Dev Svces**		(10,350)	(15,525)	(16,162)
F072		DFES Funded - Insurances - LGGS Bushfire Brigades (BFB's)	**Dir Corp Svces**		(21,735)	(21,735)	(22,626)
S002		Purchase of Plant & Equipment -LGGS State Emergency Services	**Dir Dev Svces**		(6,210)	(6,210)	(6,465)
S012		Maintenance of Plant & Equipment-LGGS State Emergency Servi	**Dir Dev Svces**		(7,245)	(7,245)	(7,542)
S022		Maintenance of Vehicles/Trailers/Boats -LGGS State Emergency S	**Dir Dev Svces**		(5,175)	(5,175)	(5,387)
S032		Clothing & Accessories -LGGS State Emergency Services	**CESM**		0	0	0
S052		Utilities Rates & Taxes-LGGS State Emergency Services	**CESM**		(1,553)	(1,553)	(1,617)
S062		Other Goods & Services-LGGS State Emergency Services	**Dir Dev Svces**		(3,105)	(3,105)	(3,232)
S072		Insurances-LGGS State Emergency Services	**Dir Corp Svces**		(2,676)	(2,676)	(2,692)
166120		Allocation of Administration Overheads	**Dir Corp Svces**		(50,184)	(50,184)	(52,562)
		Sub Total - Recurrent Expenditure			**(271,789)**	**(272,306)**	**(283,157)**
		Non-Recurrent Expenditure					
106160		In-kind contribution (BFB & SES)	**Dir Dev Svces**	**52.3**	0	0	0
		Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
		TOTAL OPERATING EXPENDITURE			**(271,789)**	**(272,306)**	**(283,157)**
		OPERATING REVENUE					
		Recurrent Revenue					
	F003	LGGS Bushfire Brigades Operating Grant	**Dir Dev Svces**		195,640	195,640	203,661
	F023	Emergency State Levy Administration Fee	**Dir Dev Svces**		4,000	4,000	4,000
	S003	LGGS State Emergency Services Operating Grant	**Dir Dev Svces**		25,964	25,964	26,935
		Sub Total - Recurrent Revenue			**225,604**	**225,604**	**234,596**
		Non-Recurrent Revenue					
157000		Grant DFES - Capital	**Dir Dev Svces**	**52.4**	24,000	24,000	20,000
157010		Grant DFES - DFES Provided Equipment	**Dir Dev Svces**	**52.5**	0	0	0
157020		Contributions - Fire Prevention - Capital	**Dir Dev Svces**		0	0	0
		Sub Total - Non Recurrent Revenue			**24,000**	**24,000**	**20,000**
		TOTAL OPERATING REVENUE			**249,604**	**249,604**	**254,596**

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		ANIMAL CONTROL					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
107720		Salaries & Wages - Ranger (Animal Control)	**Dir Dev Svces**		(166,427)	(166,427)	(147,285)
188120		Accrued Salaries - Ranger (Animal Control)	**Payroll**		0	0	0
108720		Superannuation - Ranger	**Payroll**		(21,636)	(21,636)	(19,147)
190520		Other Employee Costs - Ranger	**Payroll**		(1,000)	(1,000)	(1,000)
174620		Training - Ranger	**Dir Dev Svces**		(4,000)	(4,000)	(4,000)
109020	0974 / 1082 / 1101	Uniforms & PPE - Ranger	**Dir Dev Svces**		(3,000)	(3,000)	(3,000)
105920		Telephone	**Dir Dev Svces**		(3,105)	(3,105)	(3,232)
114620		Vet Services Agreement	**Dir Dev Svces**	**53.1**	(6,728)	(6,728)	(7,004)
117820		Equipment Maintenance - Animal Control	**Dir Dev Svces**		(1,035)	(1,035)	(1,077)
108120	1401 / BAM028	Poundage Costs	**Dir Dev Svces**		(5,416)	(5,416)	(5,638)
169720		Registration Tags	**Dir Dev Svces**		(1,035)	(1,035)	(1,077)
169960		Fines Enforcement Registry Fees	**Dir Dev Svces**		(6,417)	(6,417)	(6,680)
107020		Microchipping Costs	**Dir Dev Svces**		(100)	(100)	(100)
180520		Insurance Workers Compensation - Animal Control	**Dir Corp Svces**		(11,283)	(11,810)	(12,294)
107820		Insurance - Ranger	**Dir Corp Svces**		(1,024)	(1,024)	(1,066)
107920	PLANT	Vehicle Expenses - Ranger	**Dir Dev Svces**		(15,525)	(15,525)	(16,162)
150920		Depreciation - Animal Control	**Dir Corp Svces**		(10,350)	(10,350)	(10,774)
166220		Allocation of Administration Overheads	**Dir Corp Svces**		(100,368)	(100,368)	(70,082)
		Sub Total - Recurrent Expenditure			**(358,449)**	**(358,976)**	**(309,620)**
		Non-Recurrent Expenditure					
157500		Contract Relief Staff	**Dir Dev Svces**		(2,000)	(2,000)	(2,000)
157510		Grant Expenditure	**Dir Dev Svces**		(500)	(500)	(500)
157520		Minor Assets < $5,000 - Animal Control	**Dir Dev Svces**		(2,500)	(2,500)	(2,500)
157530		Bad & Doubtful Debts Expense - Animal Control	**Dir Dev Svces**		(250)	(250)	(250)
133430		Profit / (Loss) on Asset Disposals - Ranger	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(5,250)**	**(5,250)**	**(5,250)**
		TOTAL OPERATING EXPENDITURE			**(363,699)**	**(364,226)**	**(314,870)**
		OPERATING REVENUE					
		Recurrent Revenue					
158000		Sundry Fees & Charges - Taxable	**Dir Dev Svces**		250	250	250
158010		Sundry Fees & Charges - GST Free	**Dir Dev Svces**		250	250	250
108430		Animal Control Fines	**Dir Dev Svces**		14,490	14,490	15,084
108150		Fire & Parking Fines	**Dir Dev Svces**		18,346	25,000	26,052
108330		Dog Registration Fees	**Dir Dev Svces**	**53.2**	30,577	30,577	31,864
184020		Cat Registration Fees	**Dir Dev Svces**		6,210	6,210	6,465
108730		Poundage Charges	**Dir Dev Svces**		7,245	10,000	10,410
107530		Fire Breaks Inspection Reimbursements	**Dir Dev Svces**		3,105	3,105	3,232
107230		Microchipping Revenue	**Dir Dev Svces**		518	518	300
142330		Ranger Services provided	**Dir Dev Svces**		250	250	250
158020		Animal Euthanasia	**Dir Dev Svces**		100	100	200
		Sub Total - Recurrent Revenue			**81,341**	**90,750**	**94,357**
		Non-Recurrent Revenue					
158100		Grants - Taxable	**Dir Dev Svces**	**53.3**	0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**81,341**	**90,750**	**94,357**

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		OTHER LAW, ORDER & PUBLIC SAFETY					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
159000		Salaries & Wages	**Dir Dev Svces**		(66,888)	(66,888)	(60,759)
159010		Superannuation	**Payroll**		(8,695)	(8,695)	(7,899)
159400		Abandoned Vehicles	**Sen Ranger**		(1,000)	(1,000)	(1,000)
159410		Sundry Expenditure	**Dir Dev Svces**		(1,000)	(1,000)	(1,000)
158830		CCTV Maintenance	**ICT Manager**		(25,000)	(25,000)	(25,000)
169740		Vehicle Towing - Expenditure	**Sen Ranger**		(500)	(500)	(1,500)
169760		Untidy Sites - Expenditure	**Dir Dev Svces**		(500)	(500)	(1,500)
169820		Legal Costs - Ranger	**Dir Dev Svces**		(500)	(500)	(1,500)
158840		Emergency Management Response & Recovery	**Dir Dev Svces**	**54.3**	(14,000)	(14,000)	(12,000)
108170		AWARE Grant Expenditure	**Dir Dev Svces**		0	0	0
162250		GPS Tracking	**Dir Dev Svces**		(2,500)	(2,500)	(2,500)
159700		Depreciation	**Dir Corp Svces**		0	(0)	(2,000)
169770		Allocation of Administration Overheads	**Dir Corp Svces**		(50,184)	(50,184)	(17,521)
		Sub Total - Recurrent Expenditure			**(170,767)**	**(170,767)**	**(134,178)**
		Non-Recurrent Expenditure					
159800		Crime Prevention Expenditure	**Man. Comm & Rec.**	**54.1**	(5,000)	(5,000)	(20,000)
159810		Minor Assets < $5,000 - Other Law, Order & Public Safety	**Dir Dev Svces**		(1,000)	(1,000)	(10,000)
159850		Profit / (Loss) on Asset Disposals	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(6,000)**	**(6,000)**	**(30,000)**
		TOTAL OPERATING EXPENDITURE			**(176,767)**	**(176,767)**	**(164,178)**
		OPERATING REVENUE					
		Recurrent Revenue					
159900		Reimbursements	**Dir Dev Svces**		500	500	500
169730		Vehicle Towing Income	**Dir Dev Svces**		500	500	500
169750		Untidy Sites Income	**Dir Dev Svces**		50	50	50
108160		Grants	**Dir Dev Svces**		0	0	0
159910		Fines & Penalties	**Dir Dev Svces**		1,000	1,000	500
		Sub Total - Recurrent Revenue			**2,050**	**2,050**	**1,550**
		Non-Recurrent Revenue					
159950		Grants - GST Free	**Dir Dev Svces**		0	0	0
131150		Grants - CCTV	**Dir Dev Svces**		0	9,500	5,000
159960		Grant Revenue - Crime Prevention			0	(0)	5,000
		Sub Total - Non Recurrent Revenue			**0**	**9,500**	**10,000**
		TOTAL OPERATING REVENUE			**2,050**	**11,550**	**11,550**

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety		2026/27 Budget Estimate $
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY		
156500		**51.1**	**Grant Revenue - Fire Fighting**	
			Other Grants	500
				500
156510		**51.2**	**Grant Revenue - GST Free**	
			Nil	100
				100
106160		**52.3**	**Donation Expense - Surrendered DFES Asset**	
			Nil	0
				0
157000		**52.4**	**Grant DFES - Capital**	
			SES Capital Items	20,000
				0
				20,000
157010		**52.5**	**Grant DFES - DFES Provided Equipment**	
			Bushfire Brigade Plant and Equipment (including vehicles)	0
				0
151000		**52.5**	**Grant Funded Expenditure - DFES Officer**	
			Other Grant Funded Expenditure	(500)
			Bushfire Mitigation Activity Officer - Shared with DFES/Capel/Dardanup/Collie partly grant funded: originally for 3 years 22/23, 23/24, 24/25, extended a further 3 years 25/26, 26/27, 27/28 - assumed to continue	0
				(500)
15001		**52.6**	**Fire Control Officer Honorariums / Allowances**	
			Chief FCO Honorarium (1)	(2,000)
			Deputy Chief FCO Honorarium (2)	(750)
			FCO Honorarium (5)	(2,500)
			Provision for CBFCO Expenditure	(1,000)
				(6,250)
114620		**53.1**	**Vet Services Agreement**	
			Animal Management Program Expenditure - cat / dog sterilisation vouchers, micro chipping incentives, public education programs, etc	(7,004)
				(7,004)
0833		**53.2**	**Dog Registration Revenue**	
			Registrations and Annual Renewals	31,864
				31,864

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety		2026/27 Budget Estimate
				$
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY		
158100		**53.3**	**Grant Revenue - Animal Control**	
			Nil	0
				0
159800		**54.1**	**Crime Prevention Expenditure**	
			Administration of initiatives within the Community Safety & Crime Prevention Plan 2024-2029	(20,000)
				(20,000)
158840		**54.3**	**Emergency Management Expenditure**	
			LEMC - Facilitation of Emergency Arrangements	(1,000)
			Emergency response and recovery (grant funded for major events)	(1,000)
			Emergency response and recovery (Insurance funded for major events)	(10,000)
				(12,000)
168220		**54.4**	**Fire Protection**	
			Council Bushland Reserves - Annual Firebreak Clearing	(10,000)
				(10,000)

Summary	2025/26		2026/27
Schedule 7 - Health	Budget	Forecast	Budget Estimate
	$	$	$
HEALTH - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Maternal & Infant Health	0	0	0
Preventative Services - Meat Inspection	0	0	0
Preventative Services - Health Administration & Inspections	(105,827)	(139,387)	(246,184)
Preventative Services - Pest Control	(1,000)	(15,000)	(10,000)
Other Health	(750)	(750)	(750)
Total Recurrent Expenditure	**(107,577)**	**(155,137)**	**(256,934)**
Non-Recurrent Expenditure			
Preventative Services - Meat Inspection	0	0	0
Preventative Services - Health Administration & Inspections	(500)	(500)	(1,000)
Preventative Services - Pest Control	0	0	0
Other Health	0	(0)	(5,000)
Total Non-Recurrent Expenditure	**(500)**	**(500)**	**(6,000)**
Total Operating Expenditure	**(108,077)**	**(155,637)**	**(262,934)**
Operating Revenue			
Recurrent Revenue			
Preventative Services - Meat Inspection	0	0	0
Preventative Services - Health Administration & Inspections	19,130	19,130	69,894
Preventative Services - Pest Control	500	500	500
Other Health	500	500	500
Total Recurrent Revenue	**20,130**	**20,130**	**70,894**
Non-Recurrent Revenue			
Preventative Services - Health Administration & Inspections	0	0	0
Preventative Services - Pest Control	0	0	0
Other Health	0	0	0
Total Non-Recurrent Revenue	**0**	**0**	**0**
Total Operating Revenue	**20,130**	**20,130**	**70,894**

Account Number	Job / Plant Number	Schedule 7 - Health	Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		MATERNAL & INFANT HEALTH					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
		Nil	**Dir Dev Svces**		0	0	0
		Sub Total - Recurrent Expenditure			**0**	**0**	**0**
		Non-Recurrent Expenditure					
		Nil	**Dir Dev Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
		TOTAL OPERATING EXPENDITURE			**0**	**0**	**0**
		OPERATING REVENUE					
		Recurrent Revenue					
		Nil	**Dir Dev Svces**		0	0	0
		Sub Total - Recurrent Revenue			**0**	**0**	**0**
		Non-Recurrent Revenue					
		Nil	**Dir Dev Svces**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**0**	**0**	**0**

Account Number	Job / Plant Number	Schedule 7 - Health		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		PREVENTATIVE SERVICES					
		HEALTH ADMINISTRATION & INSPECTIONS					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
116230		Salaries - Environmental Health	**Dir Dev Svces**		(40,440)	(74,000)	(162,581)
180320		Accrued Salaries - Environmental Health	**Payroll**		0	0	0
112720		Superannuation - Environmental & Health	**Payroll**		(4,253)	(4,253)	(20,091)
113920		Other Employee Costs - Environmental & Health	**Payroll**		(1,000)	(1,000)	(1,000)
115520		Health Analytical Services	**Man. Plan. & Dev.**		(3,000)	(3,000)	(3,000)
115650		Subscriptions - Legislation	**Man. Plan. & Dev.**		(500)	(500)	(500)
113020		Staff Training / Conferences / Profesional Development	**Man. Plan. & Dev.**		(2,500)	(2,500)	(2,500)
115700		Sundry Expenditure	**Man. Plan. & Dev.**		(250)	(250)	(250)
115750		Fringe Benefits Tax	**Dir Corp Svces**		(100)	(100)	(100)
111020		Vehicle Expenses - Health Administration	**Dir Dev Svces**		(2,000)	(2,000)	(2,000)
107220		Telephone Allowance	**Man. Plan. & Dev.**		(350)	(350)	(350)
106120		Equipment Maintenance - Environment & Health	**Man. Plan. & Dev.**		(500)	(500)	(500)
113420		Depreciation - Environment & Health	**Dir Corp Svces**		(500)	(500)	(500)
113820		Insurance - Environment & Health	**Dir Corp Svces**		(250)	(250)	(250)
166320		Allocation of Administration Overheads	**Dir Corp Svces**		(50,184)	(50,184)	(52,562)
		Sub Total - Recurrent Expenditure			**(105,827)**	**(139,387)**	**(246,184)**
		Non-Recurrent Expenditure					
113150		Minor Assets < $5,000 - Health	**Dir Dev Svces**		(500)	(500)	(1,000)
199130		Profit / (Loss) on Asset Disposals - Health	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(500)**	**(500)**	**(1,000)**
		TOTAL OPERATING EXPENDITURE			**(106,327)**	**(139,887)**	**(247,184)**

Account Number	Job / Plant Number	Schedule 7 - Health		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
		OPERATING REVENUE					
		Recurrent Revenue					
113850		Food Act Fees	Man. Plan. & Dev.		18,630	18,630	19,394
113970		Resource Sharing EHO - Contibution	Dir Dev Svces		0	(0)	50,000
113860		Sundry Fees & Charges - GST Free	Man. Plan. & Dev.		500	500	500
		Sub Total - Recurrent Revenue			**19,130**	**19,130**	**69,894**
		Non-Recurrent Revenue					
113870		Grants - Taxable	Man. Plan. & Dev.		0	0	0
113880		Grants - GST Free	Man. Plan. & Dev.		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**19,130**	**19,130**	**69,894**

Account Number	Job / Plant Number	Schedule 7 - Health		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		PREVENTATIVE SERVICES					
		PEST CONTROL					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
113890		Pest Control	Man. Plan. & Dev.		(1,000)	(15,000)	(10,000)
		Sub Total - Recurrent Expenditure			**(1,000)**	**(15,000)**	**(10,000)**
		Non-Recurrent Expenditure					
		Nil			0	0	0
		Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
		TOTAL OPERATING EXPENDITURE			**(1,000)**	**(15,000)**	**(10,000)**
		OPERATING REVENUE					
		Recurrent Revenue					
113900	NEW GL	Sundry Fees & Charges - Taxable	Man. Plan. & Dev.		250	250	250
113910	NEW GL	Sundry Fees & Charges - GST Free	Man. Plan. & Dev.		250	250	250
		Sub Total - Recurrent Revenue			**500**	**500**	**500**
		Non-Recurrent Revenue					
113940	NEW GL	Grants - Taxable	Man. Plan. & Dev.		0	0	0
113960	NEW GL	Grants - GST Free	Man. Plan. & Dev.		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**500**	**500**	**500**
					$	$	$
		OTHER HEALTH					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
182190		COVID-19	Dir Dev Svces		(250)	(250)	(250)
115560		Analytical Expenses	Man. Plan. & Dev.		(500)	(500)	(500)
		Sub Total - Recurrent Expenditure			**(750)**	**(750)**	**(750)**
		Non-Recurrent Expenditure					
115580	NEW GL	Environmental Health & Demolition Costs	Dir Dev Svces		0	(0)	(5,000)
		Sub Total - Non Recurrent Expenditure			**0**	**(0)**	**(5,000)**
		TOTAL OPERATING EXPENDITURE			**(750)**	**(750)**	**(5,750)**

	OPERATING REVENUE				
	Recurrent Revenue				
114240	Sundry Fees & Charges - Taxable	**Dir Dev Svces**	250	250	250
114250	Sundry Fees & Charges - GST Free	**Dir Dev Svces**	250	250	250
	Sub Total - Recurrent Revenue		**500**	**500**	**500**
	Non-Recurrent Revenue				
114260	Grants - Taxable	**Dir Dev Svces**	0	0	0
114270	Grants - GST Free	**Dir Dev Svces**	0	0	0
	Sub Total - Non Recurrent Revenue		**0**	**0**	**0**
	TOTAL OPERATING REVENUE		**500**	**500**	**500**

Account Number	Job / Plant Number	Schedule 7 - Health		2026/27 Budget Estimate
				$
		NOTES TO SCHEDULE 7 - HEALTH		
07 1 4501		**74.1**	**Consultants - Health Administration**	
			Public Health Plan	0
				0

Summary	2025/26		2026/27
Schedule 8 - Education & Welfare	**Budget**	**Forecast**	**Budget Estimate**
	$	**$**	**$**
EDUCATION & WELFARE - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Other Education	(500)	0	0
Aged & Disabled - Senior Citizens Centres	(74,685)	(74,685)	(77,747)
Aged & Disabled - Other	0	0	0
Other Welfare	(9,285)	(9,285)	(11,500)
Total Recurrent Expenditure	**(84,470)**	**(83,970)**	**(89,247)**
Non-Recurrent Expenditure			
Other Education	(500)	(500)	0
Aged & Disabled - Senior Citizens Centres	0	0	0
Aged & Disabled - Other	0	0	0
Other Welfare	(5,000)	(5,000)	(5,000)
Total Non-Recurrent Expenditure	**(5,500)**	**(5,500)**	**(5,000)**
Total Operating Expenditure	**(89,970)**	**(89,470)**	**(94,247)**
Operating Revenue			
Recurrent Revenue			
Other Education	500	500	0
Aged & Disabled - Senior Citizens Centres	500	500	500
Aged & Disabled - Other	0	0	0
Other Welfare	12,285	33,285	10,000
Total Recurrent Revenue	**13,285**	**34,285**	**10,500**
Non-Recurrent Revenue			
Other Education	0	0	0
Aged & Disabled - Senior Citizens Centres	0	0	0
Other Welfare	5,000	5,000	1,000
Total Non-Recurrent Revenue	**5,000**	**5,000**	**1,000**
Total Operating Revenue	**18,285**	**39,285**	**11,500**

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		OTHER EDUCATION					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
181500		Early Childhood Development Programme Grant Exp - to Sch11	Man. Comm & Rec.		(500)	0	0
		Sub Total - Recurrent Expenditure			**(500)**	**0**	**0**
		Non-Recurrent Expenditure					
		Nil			0	0	0
18160		Minor Assets < $5,000	Man. Comm & Rec.		(500)	(500)	0
		Sub Total - Non Recurrent Expenditure			**(500)**	**(500)**	**0**
		TOTAL OPERATING EXPENDITURE			**(1,000)**	**(500)**	**0**
		OPERATING REVENUE					
		Recurrent Revenue					
182500		Grants - Early Childhood Development Programme - to Sch11	Man. Comm & Rec.		0	0	0
182550		Sundry Fees & Charges - Taxable	Man. Comm & Rec.		500	500	0
		Sub Total - Recurrent Revenue			**500**	**500**	**0**
		Non-Recurrent Revenue					
182560		Grants - GST Free	Man. Comm & Rec.		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**500**	**500**	**0**

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		AGED & DISABLED - SENIOR CITIZENS CENTRES					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
116140	BAM009	Senior Citizens Building Maintenance	**Dir Operations**		(25,511)	(25,511)	(26,557)
116820		Depreciation - Margaretta Wilson Centre	**Dir Corp Svces**		(49,174)	(49,174)	(51,190)
		Sub Total - Recurrent Expenditure			**(74,685)**	**(74,685)**	**(77,747)**
		Non-Recurrent Expenditure					
		Nil	Man. Comm & Rec.		0	0	0
		Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
		TOTAL OPERATING EXPENDITURE			**(74,685)**	**(74,685)**	**(77,747)**
		OPERATING REVENUE					
		Recurrent Revenue					
116830		Sundry Fees & Charges - Taxable	Man. Comm & Rec.		500	500	500
		Sub Total - Recurrent Revenue			**500**	**500**	**500**
		Non-Recurrent Revenue					
116850		Grants - Taxable	Man. Comm & Rec.		0	0	0
116860		Grants - GST Free	Man. Comm & Rec.		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**500**	**500**	**500**

	OTHER WELFARE						
	OPERATING EXPENDITURE						
	Recurrent Expenditure						
139330	Welfare Programmes	**Man. Comm & Rec.**	**87.1**	(2,000)	(2,000)	(6,500)
139310	Local Drug Action Teams (LDAT) - Grant Expenditure	**Man. Comm & Rec.**		(7,285)	(7,285)	(5,000)
	Sub Total - Recurrent Expenditure			**(9,285)**	**(9,285)**	**(11,500)**
	Non-Recurrent Expenditure					
139340	Community Services - Projects Expenditure (Grant Funded)	**Man. Comm & Rec.**	**87.4**	(5,000)	(5,000)	(5,000)
	Sub Total - Non Recurrent Expenditure			**(5,000)**	**(5,000)**	**(5,000)**
	TOTAL OPERATING EXPENDITURE			**(14,285)**	**(14,285)**	**(16,500)**
	OPERATING REVENUE					
	Recurrent Revenue					
193910	Local Drug Action Teams (LDAT) - Grant Income	**Man. Comm & Rec.**	**87.2**	7,285	7,285	5,000
193920	Community Service Projects - Grant	**Man. Comm & Rec.**	**87.3**	5,000	26,000	5,000
	Sub Total - Recurrent Revenue			**12,285**	**33,285**	**10,000**
	Non-Recurrent Revenue					
193930	Capital Donations & Contributions	**Man. Comm & Rec.**	**87.4**	5,000	5,000	1,000
	Sub Total - Non Recurrent Revenue			**5,000**	**5,000**	**1,000**
	TOTAL OPERATING REVENUE			**17,285**	**38,285**	**11,000**

Account Number	Job / Plant Number		Schedule 8 - Education & Welfare	2026/27 Budget Estimate
				0
		NOTES TO SCHEDULE 8 - EDUCATION & WELFARE		
3933	139330	**87.1**	**Welfare Programs - Grant Funded Expenditure**	
			Collie Community Safety & Wellbeing Committee	(5,000)
			Minor / Community Event Assistance	(5,000)
			Reconciliation Action Plan	(500)
			Disability Access & Inclusion Plan	(500)
			Minor Community Activities	(500)
				(11,500)
		87.2	**Local Drug Action Teams (LDAT) - Grant Income**	
			Collie Community Safety & Wellbeing Committee	
9391	193910		Grant - $7,284.35	5,000
			Other	0
				5,000
9392	193920	**87.3**	**Community Service Projects - Grant Income**	
			Other	5,000
				5,000
9393	193930	**87.4**	**Community Services - Grants Funded Project Expenditure**	
			Projects partically funds staff wages	(5,000)
				(5,000)

Summary Schedule 9 - Housing	2025/26 Budget	 Forecast	2026/27 Budget Estimate
	$	$	$
HOUSING - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Other Housing	(6,569)	(28,769)	(83,675)
Total Recurrent Expenditure	**(6,569)**	**(28,769)**	**(83,675)**
Non-Recurrent Expenditure			
Other Housing	0	0	0
Total Non-Recurrent Expenditure	**0**	**0**	**0**
Total Operating Expenditure	**(6,569)**	**(28,769)**	**(83,675)**
Operating Revenue			
Recurrent Revenue			
Other Housing	6,293	11,293	11,000
Total Recurrent Revenue	**6,293**	**11,293**	**11,000**
Non-Recurrent Revenue			
Other Housing	0	0	0
Total Non-Recurrent Revenue	**0**	**0**	**0**
Total Operating Revenue	**6,293**	**11,293**	**11,000**

Account Number	Job / Plant Number	Schedule 9 - Housing	Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		OTHER HOUSING					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
125220	BAM016	Caretakers Cottage	Dir Operations		(6,569)	(6,569)	(1,000)
117020	1702 / BAM015	Elouera Road House	CEO		0	0	0
199980		Staffing Rental Accommodation Expenses	CEO		0	(22,200)	(33,800)
159610	NEW GL	Interest on Loan 126	Dir Corp Svces		0	(0)	(26,966)
159650	NEW GL	Interest on Loan 127	Dir Corp Svces		0	(0)	(21,910)
117110		Depreciation	Dir Corp Svces		0	0	0
		Sub Total - Recurrent Expenditure			**(6,569)**	**(28,769)**	**(83,675)**
		Non-Recurrent Expenditure					
		Nil	Dir Corp Svces		0	0	0
		Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
		TOTAL OPERATING EXPENDITURE			**(6,569)**	**(28,769)**	**(83,675)**
		OPERATING REVENUE					
		Recurrent Revenue					
149930		Caretaker Cottage Rental	Gov Coord		6,293	6,293	1,000
149940		Elouera Road Rental	CEO		0	0	0
149970		Staffing Rental Accommodation Rent	CEO		0	5,000	10,000
149950		Sundry Fees & Charges - Taxable	Dir Corp Svces		0	0	0
		Sub Total - Recurrent Revenue			**6,293**	**11,293**	**11,000**
		Non-Recurrent Revenue					
149960		Grants - Taxable	Dir Corp Svces		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**6,293**	**11,293**	**11,000**

Summary Schedule 10 - Community Amenities	2025/26 Budget	 Forecast	2026/27 Budget Estimate
	$	$	$
COMMUNITY AMENITIES - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Sanitation - Household	(2,434,633)	(2,631,404)	(2,813,316)
Sanitation - Other & Sewerage	(86,514)	(86,514)	(90,561)
Protection of Environment	(12,131)	(32,131)	(31,675)
Town Planning & Regional Development	(456,209)	(449,289)	(558,020)
Other Community Amenities	(348,562)	(444,151)	(500,852)
Total Recurrent Expenditure	**(3,338,048)**	**(3,643,489)**	**(3,994,423)**
Non-Recurrent Expenditure			
Sanitation - Household	(18,100)	(21,100)	(18,100)
Sanitation - Other & Sewerage	0	0	0
Protection of Environment	(5,500)	(5,500)	(1,000)
Town Planning & Regional Development	(11,500)	(21,500)	(21,500)
Other Community Amenities	250	(20,000)	(500)
Total Non-Recurrent Expenditure	**(34,850)**	**(68,100)**	**(41,100)**
Total Operating Expenditure	**(3,372,898)**	**(3,711,589)**	**(4,035,523)**
Operating Revenue			
Recurrent Revenue			
Sanitation - Household	2,139,646	2,144,680	2,211,792
Sanitation - Other & Sewerage	3,000	3,000	3,000
Protection of Environment	5,600	5,600	1,100
Town Planning & Regional Development	77,056	99,606	103,512
Other Community Amenities	36,690	125,001	94,523
Total Recurrent Revenue	**2,261,993**	**2,377,887**	**2,413,926**
Non-Recurrent Revenue			
Sanitation - Household	50,000	50,000	55,000
Sanitation - Other & Sewerage	0	0	0
Protection of Environment	0	0	0
Town Planning & Regional Development	0	0	0
Other Community Amenities	0	0	0
Total Non-Recurrent Revenue	**50,000**	**50,000**	**55,000**
Total Operating Revenue	**2,311,993**	**2,427,887**	**2,468,926**

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		SANITATION - HOUSEHOLD					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
186220		Salaries & Wages - Waste Management	**Dir Operations**		(59,602)	(59,602)	(120,666)
186420		Superannuation - Waste Management	**Payroll**		(43,033)	(43,033)	(50,845)
186020		Uniform & PPE - Waste	**Env & Waste**		(1,000)	(1,000)	(2,000)
186720		Training - Waste	**Env & Waste**		(1,000)	(1,000)	(1,000)
117720	1772 / 1773	Waste Site (Main) Collie	**Dir Operations**		(257,618)	(172,618)	(179,695)
117220		Telephone - Waste	**Env & Waste**		0	0	0
186820		Insurance Workers Compensation - Waste	**Dir Corp Svces**		0	0	0
196820		Insurance Workers Compensation - Waste	**Dir Corp Svces**		(18,722)	(19,596)	(20,399)
117920		Insurance - Waste	**Dir Corp Svces**		(704)	(704)	(733)
118620	1862 / 1863 / 1864 / 2681 / BAM027	Waste Transfer Station	**Dir Operations**		(631,015)	(631,015)	(756,887)
185190		Waste Refuse Contract	**Dir Operations**		(420,000)	(514,000)	(535,074)
185200		Recycling Contract	**Dir Operations**		(388,125)	(388,125)	(404,038)
185210		Recycling Promotional Material	**Env & Waste**		0	0	0
185220		Regional Waste Education Program	**Env & Waste**		(19,665)	(19,665)	(20,471)
185230		Organics Contract	**Dir Operations**		(352,250)	(352,250)	(366,692)
185250		Bin Maintenance Cost	**Dir Operations**		(36,225)	(25,000)	(26,025)
185620		Water Sampling & Bore	**Env & Waste**		(46,750)	(46,750)	(48,667)
117420		Depreciation - Waste	**Dir Corp Svces**		(33,464)	(33,464)	(34,836)
166520		Allocation of Administration Overheads	**Dir Corp Svces**		(125,460)	(323,582)	(245,287)
		Sub Total - Recurrent Expenditure			**(2,434,633)**	**(2,631,404)**	**(2,813,316)**
		Non-Recurrent Expenditure					
186300		Legal Expenses	**CEO**		(1,000)	(1,000)	(1,000)
186310		Consultants	**Dir Operations**		(5,000)	(5,000)	(10,000)
186320		Waste Management Plan	**Dir Operations**		0	(8,000)	0
186330		Building Major Maintenance - Refuse Site	**Dir Operations**		(5,000)	(5,000)	(5,000)
186340		Provision for Refuse Site Rehabilitation	**Env & Waste**		(5,000)	0	0
186350		Bad & Doubtful Debts Expense - Refuse Site	**Dir Corp Svces**		(100)	(100)	(100)
186360		Minor Assets < $5,000 - Waste Management	**Dir Operations**		(1,000)	(1,000)	(1,000)
186370		Profit / (Loss) on Asset Disposals	**Env & Waste**		0	0	0
111860		Waste Management Grant Expenditure	**Env & Waste**		(1,000)	(1,000)	(1,000)
		Sub Total - Non Recurrent Expenditure			**(18,100)**	**(21,100)**	**(18,100)**
		TOTAL OPERATING EXPENDITURE			**(2,452,733)**	**(2,652,504)**	**(2,831,416)**
		OPERATING REVENUE					
		Recurrent Revenue					
176430		Transfer Station Fees	**Env & Waste**		206,650	206,650	215,123
176440		Charges - Recycling (Scrap Metal)	**Env & Waste**		51,750	51,750	33,052
118730		Three (3) Bin System Pensioner Charges	**Dir Operations**		517,500	552,500	575,153
118630		Three (3) Bin System Charges	**Dir Operations**		1,172,966	1,158,000	1,205,478
176730		Additional Rubbish Bins	**Env & Waste**		153,180	143,180	149,050
118130		Rural Levy Charges Waste	**Env & Waste**		32,600	32,600	33,937
119150		Waste Management Grant	**Env & Waste**		5,000	0	0
		Sub Total - Recurrent Revenue			**2,139,646**	**2,144,680**	**2,211,792**
		Non-Recurrent Revenue					
186610		Grants - Taxable	**Env & Waste**		0	(0)	5,000
186630		Grants / Contributions - GST Free	**Env & Waste**		50,000	50,000	50,000
		Sub Total - Non Recurrent Revenue			**50,000**	**50,000**	**55,000**
		TOTAL OPERATING REVENUE			**2,189,646**	**2,194,680**	**2,266,792**

Account Number	Job / Plant Number	Schedule 10 - Community Amenities		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		SANITATION - OTHER & SEWERAGE					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
119020	1902	Litter Control & Public Bins	**Man. Operations**		(65,358)	(65,358)	(68,038)
119220		Tidy Towns	**Man. Operations**		0	0	(500)
199320		Depreciation - Public Toilets	**Dir Corp Svces**		(21,156)	(21,156)	(22,023)
		Sub Total - Recurrent Expenditure			**(86,514)**	**(86,514)**	**(90,561)**
		Non-Recurrent Expenditure					
		Nil			0	0	0
		Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
		TOTAL OPERATING EXPENDITURE			**(86,514)**	**(86,514)**	**(90,561)**
		OPERATING REVENUE					
		Recurrent Revenue					
119930		Septic Tank Application	**Man. Plan. & Dev.**		1,500	1,500	1,500
120430		Septic Tank Inspection	**Man. Plan. & Dev.**		1,500	1,500	1,500
		Sub Total - Recurrent Revenue			**3,000**	**3,000**	**3,000**
		Non-Recurrent Revenue					
NEW GL		Grants - Taxable	**Man. Plan. & Dev.**		0	0	0
NEW GL		Grants - GST Free	**Man. Plan. & Dev.**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**3,000**	**3,000**	**3,000**

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
				$	$	$
		PROTECTION OF ENVIRONMENT				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
182130		Admin Office - Environmental	**Env & Waste**	(5,000)	(25,000)	(25,000)
120720	2072 / 2123	River - Maintenance Works	**Env & Waste**	(5,000)	(5,000)	(5,000)
159560		Interest on Loan 121	**Dir Corp Svces**	(2,131)	(2,131)	(1,675)
182280		Depreciation - Environment & Health	**Dir Corp Svces**	0	0	0
		Sub Total - Recurrent Expenditure		**(12,131)**	**(32,131)**	**(31,675)**
		Non-Recurrent Expenditure				
121230		South32 River Rehabilitation Grant Expenditure	**Env & Waste**	(5,000)	(5,000)	(500)
109230		Collaborative Blackberry Control Expenditure	**Env & Waste**	(500)	(500)	(500)
		Sub Total - Non Recurrent Expenditure		**(5,500)**	**(5,500)**	**(1,000)**
		TOTAL OPERATING EXPENDITURE		**(17,631)**	**(37,631)**	**(32,675)**
		OPERATING REVENUE				
		Recurrent Revenue				
109210		Collaborative Blackberry Control Grant	**Env & Waste**	500	500	500
121240		South32 River Rehabilitation Grant	**Env & Waste**	5,000	5,000	500
121260		Sundry Fees & Charges - Taxable	**Env & Waste**	100	100	100
		Sub Total - Recurrent Revenue		**5,600**	**5,600**	**1,100**
		Non-Recurrent Revenue				
156590	NEW GL	Grant Income - River Revitaisation (Capital)		0	0	0
		Sub Total - Non Recurrent Revenue		**0**	**0**	**0**
		TOTAL OPERATING REVENUE		**5,600**	**5,600**	**1,100**

Account Number	Job / Plant Number	Schedule 10 - Community Amenities		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		TOWN PLANNING & REGIONAL DEVELOPMENT					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
121120		Salaries & Wages - Planning	**Dir Dev Svces**		(214,658)	(214,658)	(309,033)
180620		Accrued Salaries - Planning	**Payroll**		0	0	0
121220		Superannuation - Planning	**Payroll**		(27,197)	(27,197)	(39,189)
121520		Insurance Workers Compensation - Planning	**Dir Corp Svces**		(23,126)	(24,206)	(25,198)
121540		Long Service Leave	**Dir Corp Svces**		0	0	0
121550		Fringe Benefits Tax	**Dir Corp Svces**		(12,000)	(12,000)	(12,000)
121560		Staff Uniforms	**Dir Corp Svces**		(2,000)	(2,000)	(2,000)
121570		Subscriptions & Memberships	**Dir Dev Svces**		(2,000)	(2,000)	(2,000)
170120		Other Employee Costs - Planning	**Payroll**		(3,000)	(3,000)	(3,000)
121820		Training & Development - Planning	**Man. Plan. & Dev.**		(3,000)	(3,000)	(3,000)
121620	PLANT	Vehicle Expenses - Planning	**Man. Plan. & Dev.**		(5,175)	(5,175)	(5,387)
131720		Review Local Planning Strategy/Scheme	**Man. Plan. & Dev.**		(5,000)	(5,000)	(500)
155020		Town Planning - P/L	**Man. Plan. & Dev.**		(500)	(500)	(500)
138220		Legal Advice	**CEO**		(10,000)	(2,000)	(10,000)
181630		Entry Statement Signage	**Man. Plan. & Dev.**		0	0	0
181650		Public Open Space & Community Recreation Facilities Strategy	**Man. Plan. & Dev.**		(10,000)	(10,000)	(10,000)
132720		Heritage Upgrade Scheme	**Man. Plan. & Dev.**		(500)	(500)	(500)
132820		Regional Heritage Advisory	**Man. Plan. & Dev.**		(500)	(500)	(500)
132920		Collie Heritage Inventory	**Man. Plan. & Dev.**		(500)	(500)	(500)
121320		Depreciation - Planning	**Dir Corp Svces**		(11,593)	(11,593)	(12,068)
166420		Allocation of Administration Overheads	**Dir Corp Svces**		(125,460)	(125,460)	(122,644)
		Sub Total - Recurrent Expenditure			**(456,209)**	**(449,289)**	**(558,020)**
		Non-Recurrent Expenditure					
121580		Consultants - Strategic Town Planning	**Dir Dev Svces**	**106.1**	(10,000)	(10,000)	(10,000)
132730		Heritage Upgrade Scheme - Revenue	**Man. Plan. & Dev.**		0	0	0
121730		Land Development Expenses	**CEO**		0	(0)	(1,000)
121740		Rural Street Numbering	**Dir Corp Svces**		0	(0)	0
121590		Minor Assets < $5,000 - Town Planning	**Dir Dev Svces**		(500)	(500)	(500)
121630		Contract Relief Staff	**Dir Dev Svces**		(1,000)	(11,000)	(10,000)
120590		Profit / (Loss) on Asset Disposals	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(11,500)**	**(21,500)**	**(21,500)**
		TOTAL OPERATING EXPENDITURE			**(467,709)**	**(470,789)**	**(579,520)**
					$	$	$
		TOWN PLANNING & REGIONAL DEVELOPMENT					
		OPERATING REVENUE					
		Recurrent Revenue					
123450		Reimbursements	**Man. Plan. & Dev.**		500	500	500
123460		Sundry Fees & Charges - Taxable	**Man. Plan. & Dev.**		500	500	500
122130		Development Application Fees	**Man. Plan. & Dev.**		72,450	95,000	98,895
122230		Subdivision Fees	**Man. Plan. & Dev.**		1,553	1,553	1,617
122330		Home Occupation Fees	**Man. Plan. & Dev.**		1,553	1,553	1,500
123470		Fines & Penalties	**Man. Plan. & Dev.**		500	500	500
		Sub Total - Recurrent Revenue			**77,056**	**99,606**	**103,512**
		Non-Recurrent Revenue					
		Nil			0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**77,056**	**99,606**	**103,512**

Account Number	Job / Plant Number	Schedule 10 - Community Amenities		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		OTHER COMMUNITY AMENITIES					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
132040	3204	Christmas Decorations	**Dir Operations**		(10,000)	(10,000)	(5,000)
165530		Australia Day	**Dir Corp Svces**		0	(6,000)	(6,000)
123120	2312 / 2313	Cemetery Maintenance	**Man. Operations**		(59,336)	(59,336)	(77,306)
123220	2322	Cemetery Plaque Expenses	**Man. Operations**		(9,315)	(9,315)	(9,697)
123020	2302	Grave Digging	**Man. Operations**		(5,000)	(51,500)	(56,206)
120520	2052 / 2056 / 2057 / 2082 / BAM005 / BAM008 / BAM012 / BAM013 / BAM014 / BAM017 / BAM022 / BAM026 / BAM030 / BAM032	Public Toilets & Waste Disposal Mtce	**Dir Operations**		(181,911)	(225,000)	(269,405)
120760		Street Furniture Mtce & Minor Works	**Man. Operations**		(1,000)	(1,000)	(1,000)
159430		Interest on Loan 118	**Dir Corp Svces**		(986)	(986)	(624)
159530		Interest on Loan 119	**Dir Corp Svces**		(1,421)	(1,421)	(1,038)
123520		Depreciation - Cemetery	**Dir Corp Svces**		(4,317)	(4,317)	(4,494)
166620		Allocation of Administration Overheads	**Dir Corp Svces**		(75,276)	(75,276)	(70,082)
		Sub Total - Recurrent Expenditure			**(348,562)**	**(444,151)**	**(500,852)**
		Non-Recurrent Expenditure					
121610		Community Development Grant Expenditure	**Man. Comm & Rec.**		250	(20,000)	(500)
NEW GL		Profit / (Loss) on Asset Disposals	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**250**	**(20,000)**	**(500)**
		TOTAL OPERATING EXPENDITURE			**(348,312)**	**(464,151)**	**(501,352)**
		OPERATING REVENUE					
		Recurrent Revenue					
120380		Sundry Fees & Charges - Taxable	**Dir Corp Svces**		500	500	500
120390		Fees & Charges Taxable - Cemeteries	**Dir Corp Svces**		250	250	250
121600		Community Development Grants	**Man. Comm & Rec.**		500	500	500
116670		LIA Entry Grant - Dept of Industry & Resources	**Dir Corp Svces**		0	48,561	0
123030		Income - Plaques & Plots	**Dir Corp Svces**		12,420	12,420	12,929
123130		Cemetery Fees - GST Free	**Dir Corp Svces**		250	10,000	10,410
123130		Cemetery Fees - Taxed	**Dir Corp Svces**		22,770	52,770	69,934
		Sub Total - Recurrent Revenue			**36,690**	**125,001**	**94,523**
		Non-Recurrent Revenue					
		Captial Grants	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**36,690**	**125,001**	**94,523**

Summary Schedule 11 - Recreation & Culture	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
	$	$	$
RECREATION & CULTURE - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Public Hall, Civic Centres	(102,617)	(102,417)	(112,978)
Other Recreation & Sport - Parks, Gardens, Reserves	(2,600,238)	(1,780,951)	(2,431,236)
Other Recreation & Sport - Recreation Centre	(692,726)	(712,266)	(680,266)
Libraries - Collie Library	(474,679)	(481,641)	(501,513)
Other Culture	(840,426)	(953,114)	(1,031,128)
Total Recurrent Expenditure	**(4,710,686)**	**(4,030,389)**	**(4,757,122)**
Non-Recurrent Expenditure			
Public Hall, Civic Centres	(75,000)	(75,000)	(75,000)
Other Recreation & Sport - Parks, Gardens, Reserves	(10,000)	(10,000)	(20,000)
Other Recreation & Sport - Recreation Centre	(15,000)	(120,000)	(10,000)
Libraries - Collie Library	(6,500)	(6,500)	(6,500)
Other Culture	0	0	0
Total Non-Recurrent Expenditure	**(106,500)**	**(211,500)**	**(111,500)**
Total Operating Expenditure	**(4,817,186)**	**(4,241,889)**	**(4,868,622)**
Operating Revenue			
Recurrent Revenue			
Public Hall, Civic Centres	250	250	17,948
Other Recreation & Sport - Parks, Gardens, Reserves	57,152	55,652	56,248
Other Recreation & Sport - Recreation Centre	103,500	94,000	93,500
Libraries - Collie Library	24,050	24,050	21,550
Other Culture	100,472	80,500	109,031
Total Recurrent Revenue	**285,424**	**254,452**	**298,277**
Non-Recurrent Revenue			
Public Hall, Civic Centres	0	0	0
Other Recreation & Sport - Parks, Gardens, Reserves	0	0	464,852
Other Recreation & Sport - Recreation Centre	10,000	10,000	5,000
Libraries - Collie Library	0	0	0
Other Culture	0	0	250,000
Total Non-Recurrent Revenue	**10,000**	**10,000**	**719,852**
Total Operating Revenue	**295,424**	**264,452**	**1,018,129**

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		PUBLIC HALLS, CIVIC CENTRES					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
110020	1002 / BAM001 / BAM021 / BAM023 / BAM025 / BAM029 / BAM033 / BAM036	Halls & Public Buildings - Mtce & Minor Works	**Dir Operations**		(30,869)	(30,869)	(42,135)
125120	BAM035	Art Gallery	**Dir Operations**		(15,045)	(15,045)	(12,662)
130220	3053 / BAM024	Hertage Group Building	**Dir Operations**		(3,105)	(2,905)	(3,024)
111320	1133	Insurance - Halls	**Dir Corp Svces**		0	0	0
159570		Interest on Loan 122	**Dir Corp Svces**		(2,606)	(2,606)	(2,099)
159580		Interest on Loan 123	**Dir Corp Svces**		(23)	(23)	0
124720		Depreciation - Halls	**Dir Corp Svces**		(50,969)	(50,969)	(53,059)
		Sub Total - Recurrent Expenditure			**(102,617)**	**(102,417)**	**(112,978)**
		Non-Recurrent Expenditure					
124120	BAP010	Museum Building	**Dir Operations**		(6,000)	(6,000)	(6,000)
130420		Coalfields Museum Operating Grant	**Dir Corp Svces**		(69,000)	(69,000)	(69,000)
		Sub Total - Non Recurrent Expenditure			**(75,000)**	**(75,000)**	**(75,000)**
		TOTAL OPERATING EXPENDITURE			**(177,617)**	**(177,417)**	**(187,978)**
		OPERATING REVENUE					
		Recurrent Revenue					
111360		Lease Fees & Reimbursements	**Dir Corp Svces**		0	0	17,698
111340		Sundry Fees & Charges - Taxable	**Dir Corp Svces**		250	250	250
		Sub Total - Recurrent Revenue			**250**	**250**	**17,948**
		Non-Recurrent Revenue					
NEW GL		Grants - Taxable	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**250**	**250**	**17,948**

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
				$	$	$
		OTHER RECREATION & SPORT				
		PARKS GARDENS, RESERVES				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
126920	0801 / 0802 / 0803 / 0804 / 0805 / 0806 / 0807 / 0808 / 0810 / 08141 / 0812 / 0813 / 08915 / 0816 / 0817 / 0818 / 0819 / 0823 / 0824 / 0830 / 0834 / 0835 / 0836 / 0837 / 0838 / 083+9 / 0841 / 0842 / 0854 / 0855 / 0856 / 0857	Public Parks - Passive Mtce	Dir Operations	(1,363,748)	(714,000)	(1,204,764)
196920	0692 / 0693 / 0694 / 0695 / 0696 / 0698 / 0699 / 0700 / 0701 / 0702 / 2092	Public Parks - Active Mtce	Dir Operations	(644,539)	(475,000)	(483,167)
196940		Mtce & Minor Works - Sporting Buildings	Dir Operations	0	0	(5,000)
132220		Youth Activities - Collie Skate Park	Man. Comm & Rec.	0	0	0
121720		Black Diamond	Dir Operations	(15,215)	(15,215)	(15,839)
159600		Interest on Loan 125 (SSL - Collie Golf Club)	Dir Corp Svces	(30,124)	(30,124)	(29,200)
128820		Depreciation - Passive	Dir Corp Svces	(43,695)	(43,695)	(45,486)
130120		Depreciation - Active	Dir Corp Svces	(112,587)	(112,587)	(117,203)
138520		Depreciation - Equipment Parks & Gardens	Dir Corp Svces	(22,089)	(22,089)	(22,995)
193220		Depreciation - I/A Parks & Gardens	Dir Corp Svces	(117,321)	(117,321)	(122,131)
166920		Allocation of Administration Overheads	Dir Corp Svces	(250,920)	(250,920)	(385,452)
		Sub Total - Recurrent Expenditure		**(2,600,238)**	**(1,780,951)**	**(2,431,236)**
		Non-Recurrent Expenditure				
196950		Upgrades - Parks, Gardens, Reserves	Dir Operations	0	0	(5,000)
196960		Building Major Maintenance - Sporting Facilities	Dir Operations	0	0	(5,000)
132190		Minor Assets < $5,000 - Parks & Gardens	Man. Operations	(5,000)	(5,000)	(5,000)
199630		Profit / (Loss) on Asset Disposals	Man. Operations	0	0	0
132060		Parks - Small Tool Replacement	Man. Operations	(5,000)	(5,000)	(5,000)
		Sub Total - Non Recurrent Expenditure		**(10,000)**	**(10,000)**	**(20,000)**
		TOTAL OPERATING EXPENDITURE		**(2,610,238)**	**(1,790,951)**	**(2,451,236)**
		OPERATING REVENUE				
		Recurrent Revenue				
132200		Fees & Charges	Dir Corp Svces	1,500	0	500
128270		Reimburse Interest on Loan 125 (SSL - Collie Golf Club)	Dir Corp Svces	28,224	28,224	27,195
128230		Sporting Bodies - Ground Mtce Fees	Dir Corp Svces	27,428	27,428	28,553
		Sub Total - Recurrent Revenue		**57,152**	**55,652**	**56,248**
		Non-Recurrent Revenue				
156580	NEW GL	Grant Income - Soldiers Park Playground (Capital)		0	0	464,852
		Sub Total - Non Recurrent Revenue		**0**	**0**	**464,852**
		TOTAL OPERATING REVENUE		**57,152**	**55,652**	**521,100**

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		ROCHE PARK RECREATION CENTRE					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
127020	/ 0171	Salaries & Wages - Roche Park	**Dir Corp Svces**		(336,222)	(290,000)	(210,345)
180820		Accrued Salaries - Roche Park	**Payroll**		0	0	0
120820		Superannuation - Roche Park	**Payroll**		(41,744)	(41,744)	(37,195)
178220		Other Employee Costs - Roche Park	**Payroll**		(1,000)	(1,000)	(1,000)
138630		Insurance Workers Compensation - Roche Park	**Dir Corp Svces**		(20,592)	(21,554)	(22,438)
127220		Training & Development - Roche Park	**Man. Rec Centre**		(518)	(518)	(539)
156320		Admin Office - Roche Park	**Man. Rec Centre**		(10,000)	(66,800)	(67,665)
128720		Phone - Roche Park	**Man. Rec Centre**		(1,500)	(1,500)	(1,500)
122320	/ 0160	Cleaning - Roche Park	**Man. Rec Centre**		(4,000)	(12,000)	(16,160)
120420	0103 / 0104 / 0161	Office Expenses & Equipment	**Man. Rec Centre**		(2,500)	(2,500)	(2,000)
120920	/ 0178	Sundry Expenses - Roche Park	**Man. Rec Centre**		(300)	(300)	(300)
193320		Roche Park Seniors Fitness Activity	**Man. Rec Centre**		0	0	0
171020		Freight - Roche Park	**Man. Rec Centre**		(100)	(100)	(100)
171220		Marketing - Roche Park	**Man. Rec Centre**		(250)	(250)	(250)
123820		Insurance - Roche Park	**Dir Corp Svces**		(250)	(250)	(250)
126620	BAM011	Building Maintenance - Roche Park	**Dir Operations**		(50,056)	(50,056)	(52,108)
128620	/ 0164	Utilities - Roche Park	**Man. Rec Centre**		(14,490)	(14,490)	(15,084)
159550		Interest on Loan 120	**Dir Corp Svces**		(1,125)	(1,125)	(887)
121920	/ 0116	Kiosk Expenses - Roche Park	**Man. Rec Centre**		(15,000)	(15,000)	(15,000)
124920		Promotions & Special Events - Roche Park	**Man. Rec Centre**		(100)	(100)	(100)
125320	0240 / 0249	Roche Park Program	**Man. Rec Centre**		(20,000)	(20,000)	(20,000)
116320		Depreciation - Roche Park	**Dir Corp Svces**		(97,703)	(97,703)	(101,709)
169780		Allocation of Administration Overheads	**Dir Corp Svces**		(75,276)	(75,276)	(115,635)
		Sub Total - Recurrent Expenditure			**(692,726)**	**(712,266)**	**(680,266)**
		Non-Recurrent Expenditure					
181500		Early Childhood Development Programme Grant Exp - from Sch8	**Man. Rec Centre**		(10,000)	(82,000)	0
112610	RC06	Recreation & Culture Grants Expenditure (excluding wages)	**Dir Corp Svces**		0	(33,000)	(5,000)
NEW GL		Building Major Maintenance - Rec Centre	**Dir Operations**		0	0	0
118170		Minor Assets < $5,000 - Recreation Centre	**Dir Corp Svces**		(5,000)	(5,000)	(5,000)
NEW GL		Profit / (Loss) on Asset Disposals	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(15,000)**	**(120,000)**	**(10,000)**
		TOTAL OPERATING EXPENDITURE			**(707,726)**	**(832,266)**	**(690,266)**

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		OTHER RECREATION & SPORT					
		ROCHE PARK RECREATION CENTRE					
		OPERATING REVENUE					
		Recurrent Revenue					
112930	0244 / 0245 / 0246 / 0247 / 0248	Roche Park Program Revenue	Man. Rec Centre		42,000	42,000	42,000
126870		Roche Park Venue Hire Revenue	Man. Rec Centre		30,000	30,000	30,000
11 2 4009	0008 / 0010 / 0011	Roche Park Court / Equipment Hire Revenue	Man. Rec Centre		4,500	4,500	4,500
126850	/ 0282	Roche Park - Kiosk Revenue	Man. Rec Centre		17,000	17,000	17,000
182500		Grants - Early Childhood Development Programme - to Sch11	Dir Corp Svces		10,000	500	0
		Sub Total - Recurrent Revenue			**103,500**	**94,000**	**93,500**
		Non-Recurrent Revenue					
112600		Recreation & Culture Grants	Dir Corp Svces		10,000	10,000	5,000
		Sub Total - Non Recurrent Revenue			**10,000**	**10,000**	**5,000**
		TOTAL OPERATING REVENUE			**113,500**	**104,000**	**98,500**

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture		Note	2025/26 Budget	2025/26 Estimated Actual	2026/27 Budget Estimate
					$	$	$
		LIBRARIES					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
129020		Salaries & Wages - Library	Dir Corp Svces		(268,288)	(268,288)	(211,126)
180920		Accrued Salaries - Library	Payroll		0	0	0
129120		Superannuation - Library	Payroll		(32,912)	(32,912)	(24,721)
138820		Insurance Workers Compensation - Library	Dir Corp Svces		(17,170)	(17,972)	(18,709)
111520		Other Employee Costs - Library	Payroll		(1,035)	(1,035)	(1,000)
109820		Postage & Office Equipment	Inf Svces Man.		(250)	(250)	(250)
138920		Library Resources & Office Costs	Inf Svces Man.		(12,420)	(12,420)	(12,929)
138720		Training & Development - Library	Inf Svces Man.		(1,000)	(1,000)	(1,000)
129320		Telephone - Library	Inf Svces Man.		0	0	0
109520		Library Events & Activities	Inf Svces Man.		(5,000)	(5,000)	(5,000)
188920		Children's Activities - Library	Inf Svces Man.		0	0	0
029720	/ 2971	Library Gardens Maintenance	Dir Operations		(9,005)	(9,005)	(8,705)
109720		Photocopier Service Plan - Library	ICT Manager		(4,000)	(4,000)	(4,000)
129520		Book Costs & Transfers - Library	Inf Svces Man.		0	0	0
188320		Library Management System	Inf Svces Man.		(12,938)	(19,098)	(19,881)
187120		Subscriptions - Library	Inf Svces Man.		(1,553)	(1,553)	(1,500)
189820		Groceries/Refreshments - Library	Inf Svces Man.		0	0	0
129620		Insurance - Library	Dir Corp Svces		0	0	0
129730	2973 / BAM007	Building Maintenance - Library	Dir Operations		(18,801)	(18,801)	(29,572)
137220		Local History - Library	Inf Svces Man.		(1,200)	(1,200)	(1,200)
130020		Depreciation - Library	Dir Corp Svces		(13,831)	(13,831)	(14,398)
166820		Allocation of Administration Overheads	Dir Corp Svces		(75,276)	(75,276)	(147,523)
		Sub Total - Recurrent Expenditure			**(474,679)**	**(481,641)**	**(501,513)**
		Non-Recurrent Expenditure					
125050		Library Small Grants & Donations - Expenditure	Dir Corp Svces		(5,000)	(5,000)	(5,000)
187140		Minor Assets < $5,000 - Collie Library	Dir Corp Svces		(1,500)	(1,500)	(1,500)
		Sub Total - Non Recurrent Expenditure			**(6,500)**	**(6,500)**	**(6,500)**
		TOTAL OPERATING EXPENDITURE			**(481,179)**	**(488,141)**	**(508,013)**
		OPERATING REVENUE					
		Recurrent Revenue					
129530		Library Event Revenue	Inf Svces Man.		3,000	3,000	3,000
116630		Reimbursement - Lost / Damaged Items	Inf Svces Man.		300	300	300
129630		Library Services Revenue	Inf Svces Man.		1,500	1,500	1,000
155630		Library Internet Revenue	Inf Svces Man.		250	250	250
129930		Library Photocopier Revenue	Inf Svces Man.		9,000	9,000	9,000
125030		Library Hazard Perception Test (HPT) Revenue	Inf Svces Man.		5,000	5,000	3,000
125040		Library Small Grants & Donations	Inf Svces Man.		5,000	5,000	5,000
		Sub Total - Recurrent Revenue			**24,050**	**24,050**	**21,550**
		Non-Recurrent Revenue					
		Nil			0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**

		TOTAL OPERATING REVENUE			**24,050**	**24,050**	**21,550**

					2025/26		2026/27
Account Number	**Job / Plant Number**	**Schedule 11 - Recreation & Culture**		**Note**	**Budget**	**Estimated Actual**	**Budget Estimate**
					$	**$**	**$**
		OTHER CULTURE / SWIMMING AREAS & BEACHES					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
177320		Salaries - Pool	**Dir Corp Svces**		(223,623)	(223,623)	(281,827)
177330		Accrued Salaries - Pool	**Payroll**		0	0	0
125520		Superannuation - Pool	**Payroll**		(24,753)	(33,200)	(31,310)
138320		Insurance - Workers Compensation - Swimming Pool	**Dir Corp Svces**		(13,725)	(14,366)	(14,955)
109320		Equipment Maintenance - Pool	**Swim Pool Man.**		(10,000)	(14,100)	(10,000)
120020	0982 / P001	Uniform & PPE - Pool	**Swim Pool Man.**		(1,000)	(1,000)	(1,000)
122620		Training & Development - Pool	**Swim Pool Man.**		(3,500)	(3,500)	(3,500)
132050		Program Expenses - Swimming Pool	**Swim Pool Man.**		(500)	(500)	(500)
125620	2462 / 2562 / Bam004 / BAM037	Pool Maintenance	**Dir Operations**		(58,500)	(158,000)	(104,000)
125650		Swimming Pool Kiosk Expenses	**Swim Pool Man.**		(14,000)	(14,000)	(14,000)
125720		Telephone - Pool	**Swim Pool Man.**		0	0	0
125820		Utilities (electricity) - Pool	**Swim Pool Man.**		(170,000)	(170,000)	(182,256)
125920		Pool Chemicals	**Swim Pool Man.**		(21,000)	(21,000)	(21,861)
126120		Depreciation - Pool	**Dir Corp Svces**		(119,929)	(119,929)	(124,846)
110320	BAM006	Collie Community Radio Building - Mtce & Minor Works	**Dir Operations**		(3,229)	(3,229)	(3,361)
110220		Depreciation - Radio Station	**Dir Corp Svces**		(1,524)	(1,524)	(1,586)
102560	2560 / BAM020	Railway Institute Building	**Dir Operations**		(250)	(250)	(250)
130620	3062 / C4668 / C4674 / C4702 / C4712	Community Works	**Dir Operations**		(9,660)	(9,660)	(11,581)
130720	/ 3072	Celebrations	**Dir Corp Svces**		(500)	(500)	(500)
131000		Festiv Arty Contribution	**Dir Corp Svces**		0	0	0
131020		Donations	**Dir Corp Svces**	Acquittal Required	(2,500)	(2,500)	(2,500)
131030		South West Academy of Sport Donation	**Dir Corp Svces**	Acquittal Required	(2,000)	(2,000)	(2,000)
131080		Youth Care Contribution	**Dir Corp Svces**	Acquittal Required	(5,000)	(5,000)	(5,000)
131100		Collie Agricultural Society Contribution	**Dir Corp Svces**	Acquittal Required	(4,000)	(4,000)	(4,000)
131110		Christmas Pagaent Contribution	**Dir Corp Svces**	Acquittal Required	(4,000)	(4,000)	(4,000)
131120		Community Cultural Activites	**Dir Corp Svces**	Acquittal Required	(500)	(500)	(500)
131180		Collie Rotary Club Contribution	**Dir Corp Svces**	Acquittal Required	(4,000)	(4,000)	(4,000)
131190		Collie Combined Churches Carol Contribution	**Dir Corp Svces**	Acquittal Required	(2,000)	(2,000)	(2,000)
131320		Youth Apprentice of the Year	**Dir Corp Svces**	Acquittal Required	(1,200)	(1,200)	(1,200)
146320		Radio Hut & Mast	**Dir Corp Svces**		(6,549)	(6,549)	(6,818)
165520		Garden Competition	**Dir Corp Svces**		0	0	0
159330		Art Gallery Operating Grant	**Dir Corp Svces**		(82,800)	(82,800)	(82,800)
166720		Allocation of Administration Overheads	**Dir Corp Svces**		(50,184)	(50,184)	(108,978)
					(840,426)	**(953,114)**	**(1,031,128)**
		Non-Recurrent Expenditure					
NEW GL	NEW	Profit / (Loss) on Sale - Community & Recreation			0	0	0
		Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
		TOTAL OPERATING EXPENDITURE			**(840,426)**	**(953,114)**	**(1,031,128)**
		OPERATING REVENUE					
		Recurrent Revenue					
126230		Swimming Pool Revenue	**Swim Pool Man.**		89,793	65,000	89,793
126240		Swimming Pool Kiosk Income	**Swim Pool Man.**		10,679	15,500	18,738
126730		Swimming Pool Utility Reimbursement	**Swim Pool Man.**		0	0	0
193130		Sport 4 All - Kidsport	**Swim Pool Man.**		0	0	500
		Sub Total - Recurrent Revenue			**100,472**	**80,500**	**109,031**
		Non-Recurrent Revenue					
137250		Grant Income - Swimming Club Storage Shed			0	0	250,000
		Sub Total - Non Recurrent Revenue			**0**	**0**	**250,000**
		TOTAL OPERATING REVENUE			**100,472**	**80,500**	**359,031**

Summary	2025/26		2026/27
Schedule 12 - Transport	**Budget**	**Forecast**	**Budget Estimate**
	$	**$**	**$**
TRANSPORT - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Streets, Roads, Bridges, Depots	(4,791,453)	(4,400,281)	(5,089,342)
Road Plant Purchases	0	0	0
Traffic Control & Parking Facilities	(11,150)	(11,150)	(11,150)
Total Recurrent Expenditure	**(4,802,603)**	**(4,411,431)**	**(5,100,492)**
Non-Recurrent Expenditure			
Streets, Roads, Bridges, Depots	(15,000)	(15,000)	(15,000)
Road Plant Purchases	0	0	0
Traffic Control & Parking Facilities	(2,000)	(2,000)	(2,800)
Total Non-Recurrent Expenditure	**(17,000)**	**(17,000)**	**(17,800)**
Total Operating Expenditure	**(4,819,603)**	**(4,428,431)**	**(5,118,292)**
Operating Revenue			
Recurrent Revenue			
Streets, Roads, Bridges, Depots	187,138	176,250	183,349
Road Plant Purchases	0	0	0
Traffic Control & Parking Facilities	500	500	10,500
Total Recurrent Revenue	**187,638**	**176,750**	**193,849**
Non-Recurrent Revenue			
Streets, Roads, Bridges, Depots	906,921	0	500,000
Road Plant Purchases	0	0	0
Traffic Control & Parking Facilities	0	0	0
Total Non-Recurrent Revenue	**906,921**	**0**	**500,000**
Total Operating Revenue	**1,094,559**	**176,750**	**693,849**

Account Number	Job / Plant Number	Schedule 12 - Transport		Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
						$	$	$
		STREETS, ROADS, BRIDGES, DEPOTS						
		OPERATING EXPENDITURE						
		Recurrent Expenditure						
XXX	NEW GL	Salaries & Wages - Operations		Dir Operations	Transport	0	0	(375,214)
XXX	NEW GL	Superannuation - Operations		Payroll	Transport	0	0	(47,933)
133600	3335 .....R947	Road Maintenance	Refer to Transport Construction Budget	Dir Operations	Transport	(1,597,260)	(970,000)	(985,675)
134400	1076.....3440	Bridges	Refer to Transport Construction Budget	Dir Operations	Transport	(55,461)	(110,800)	(136,633)
134500	3450.....3452	Verge Maintenance	Refer to Transport Construction Budget	Dir Operations	Transport	(287,548)	(355,110)	(365,593)
134520	1345	Pathway Maintenance	Refer to Transport Construction Budget	Dir Operations	Transport	(55,732)	(55,732)	(55,707)
134700	3472........ BAM003	Depot Maintenance	Refer to Transport Construction Budget	Dir Operations	Transport	(123,400)	(123,400)	(91,707)
156270	2295 / 3430 / 3431 / 3530 / 3531 / 3532	Drainage Works (Capital - Do not use)	Refer to Transport Construction Budget	Man. Operations	Transport	0	0	0
134530		Drainage Maintenance	Refer to Transport Maintenance Budget	Man. Operations	Transport	(36,225)	(36,225)	(113,560)
134800	3480	Street Trees	Refer to Transport Construction Budget	Man. Operations	Transport	(87,670)	(185,000)	(187,120)
134900		Depot - Parks & Gardens	Refer to Transport Construction Budget	Man. Operations	Transport	0	0	(500)
160020	6002	Laneway Maintenance	Refer to Transport Construction Budget	Man. Operations	Transport	(23,470)	(23,470)	(1,393)
161020	6102	Street Sweeping	Refer to Transport Construction Budget	Dir Operations	Transport	(49,143)	(65,000)	(55,707)
134220	4450	Salaries & Wages - Other (Works & Pa	Budget	Dir Operations		(119,543)	(119,543)	(112,767)
132300		Crossovers		Man. Operations		(500)	(500)	(500)
134200		Lighting of Streets		Dir Operations		(238,550)	(238,550)	(261,282)
136400		Asset Management Software		Inf Svces Man.		0	0	(500)
134620		Insurance - Bridges		Dir Corp Svces		0	0	0
159420		Interest on Loan 117		Dir Corp Svces		(20,643)	(20,643)	(16,534)
189320		Depreciation - Transport		Dir Corp Svces		(31,241)	(31,241)	(32,522)
153820		Depreciation - Infrstructure Assets		Dir Corp Svces		(1,688,687)	(1,688,687)	(1,757,923)
169790		Allocation of Administration Overheads		Dir Corp Svces		(376,380)	(376,380)	(490,575)
		Sub Total - Recurrent Expenditure				**(4,791,453)**	**(4,400,281)**	**(5,089,342)**
		Non-Recurrent Expenditure						
149920		Works - Small Tool Replacement		Dir Operations		(10,000)	(10,000)	(10,000)
134720		Minor Assets < $5,000 - Transport		Dir Operations		(5,000)	(5,000)	(5,000)
		Sub Total - Non Recurrent Expenditure				**(15,000)**	**(15,000)**	**(15,000)**
		TOTAL OPERATING EXPENDITURE				**(4,806,453)**	**(4,415,281)**	**(5,104,342)**
		OPERATING REVENUE						
		Recurrent Revenue						
132700		Sundry Fees & Charges - Taxable		Dir Operations		250	250	250
132710		Main Roads Direct Grant		Dir Corp Svces		186,888	176,000	183,099
199830		Profit / (Loss) on Asset Disposals I Plant		Dir Corp Svces		0	0	0
		Sub Total - Recurrent Revenue				**187,138**	**176,250**	**183,349**
		Non-Recurrent Revenue						
NEW GL		Grants - Black Spots		Dir Operations	Transport	0	0	0
NEW GL		Grants - Bridge Maintenance		Dir Operations	Transport	0	0	0
153030		Grants - Regional Road Group		Dir Operations	Transport	500,000	0	500,000
135220		Grants - LGGC Special Projects (Bridges)		Dir Operations	Transport	0	0	0
155030		Grants - Roads to Recovery		Dir Operations	Transport	406,921	0	0
101930	0226 / 0227 / 0228	Grants - Local Roads & Community Infra (LRCI - Phase 4)		Dir Operations	Transport	0	0	0
154030		Grants - Pathways Program		Dir Operations	Transport	0	0	0
NEW GL		Contribution to Works		Dir Corp Svces	Transport	0	0	0
		Sub Total - Non Recurrent Revenue				**906,921**	**0**	**500,000**
		TOTAL OPERATING REVENUE				**1,094,059**	**176,250**	**683,349**

Account Number	Job / Plant Number	Schedule 12 - Transport		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		ROAD PLANT					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
NEW GL		Interest on Loans	**Dir Corp Svces**		0	0	0
		Sub Total - Recurrent Expenditure			**0**	**0**	**0**
		Non-Recurrent Expenditure					
NEW GL		Profit / (Loss) on Asset Disposals	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
		TOTAL OPERATING EXPENDITURE			**0**	**0**	**0**
		OPERATING REVENUE					
		Recurrent Revenue					
		Nil			0	0	0
		Sub Total - Recurrent Revenue			**0**	**0**	**0**
		Non-Recurrent Revenue					
		Nil			0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**0**	**0**	**0**
		TRAFFIC CONTROL & PARKING FACILITIES / AERODROMES					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
137520	3752	Maintenance - Aerodrome	**Dir Operations**		(11,150)	(11,150)	(11,150)
		Sub Total - Recurrent Expenditure			**(11,150)**	**(11,150)**	**(11,150)**
		Non-Recurrent Expenditure					
181670		Busselton Margaret River Regional Airport Contribution	**CEO**		(2,000)	(2,000)	(2,000)
133650		Aerodrome Development Grant Expenditure	**Dir Corp Svces**		0	0	0
137600		EV Charging Station - Expenditure	**Dir Corp Svces**		0	0	(800)
		Sub Total - Non Recurrent Expenditure			**(2,000)**	**(2,000)**	**(2,800)**
		TOTAL OPERATING EXPENDITURE			**(13,150)**	**(13,150)**	**(13,950)**
		OPERATING REVENUE					
		Recurrent Revenue					
133660		Fines & Penalties - Traffic	**Dir Corp Svces**		250	250	250
133300		EV Charging Station - Revenue	**Dir Corp Svces**		0	0	10,000
133670		Contribution - Cash in lieu car parking	**Dir Dev Svces**		250	250	250
133630		Aerodrome Development Grant	**Dir Dev Svces**		0	0	0
		Sub Total - Recurrent Revenue			**500**	**500**	**10,500**
		Non-Recurrent Revenue					
NEW GL		Grants - Road Wise	**Dir Operations**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**500**	**500**	**10,500**

Summary	2025/26		2026/27
Schedule 13 - Economic Services	**Budget**	**Forecast**	**Budget Estimate**
	$	$	$
ECONOMIC SERVICES - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Tourism & Area Promotion	(277,246)	(284,245)	(279,059)
Building Control	(393,371)	(297,930)	(354,693)
Other Economic Services	(15,500)	(15,500)	(15,000)
Total Recurrent Expenditure	**(686,117)**	**(597,675)**	**(648,752)**
Non-Recurrent Expenditure			
Tourism & Area Promotion	(350,000)	(405,000)	(320,000)
Building Control	(28,200)	(28,200)	(7,500)
Other Economic Services	0	0	0
Total Non-Recurrent Expenditure	**(378,200)**	**(433,200)**	**(327,500)**
Total Operating Expenditure	**(1,064,317)**	**(1,030,875)**	**(976,252)**
Operating Revenue			
Recurrent Revenue			
Tourism & Area Promotion	353,955	418,955	325,281
Building Control	82,800	82,800	122,441
Other Economic Services	10,833	10,833	161,236
Total Recurrent Revenue	**447,588**	**512,588**	**608,958**
Non-Recurrent Revenue			
Tourism & Area Promotion	500,000	0	500,000
Building Control	0	0	0
Other Economic Services	0	0	0
Total Non-Recurrent Revenue	**500,000**	**0**	**500,000**
Total Operating Revenue	**947,588**	**512,588**	**1,108,958**

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		TOURISM & AREA PROMOTION					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
178420		Tourism - Functions	Dir Dev Svces		0	0	0
187420		Tourism and Marketing	Dir Dev Svces		(3,000)	(3,000)	(3,000)
139520		Visitor Centre Operating Grant	Dir Dev Svces		(133,000)	(140,000)	(140,000)
124420	2442 / 2443 / BAM019	Visitor Centre & Mine	Dir Dev Svces		(8,489)	(8,489)	(20,000)
126420	BAM031	Caravan Park Building Maintenance	Dir Operations		(11,799)	(11,799)	(12,283)
124820		Collie River Valley Marketing	Dir Dev Svces		0	0	0
150120		Collie River Valley Number Plates Expenditure	Dir Corp Svces		(1,200)	(1,200)	(450)
199820		Shire of Collie Housing Incentive	Dir Dev Svces		0	0	0
19822		Depreciation - Tourism	Dir Corp Svces		(31,935)	(31,935)	(33,244)
167020		Allocation of Administration Overheads	Dir Corp Svces		(87,822)	(87,822)	(70,082)
		Sub Total - Recurrent Expenditure			**(277,246)**	**(284,245)**	**(279,059)**
		Non-Recurrent Expenditure					
198330		Regional Tourism Development Strategy	CEO	131.1	(20,000)	(20,000)	(20,000)
198350		Council Tourism & Marketing Advisory	CEO		0	0	0
198370		South32 Tourism Partnership	Dir Dev Svces		(300,000)	(300,000)	(300,000)
101580		Minningup Pool River Area Grant Expenditure	CEO		(30,000)	(85,000)	0
		Sub Total - Non Recurrent Expenditure			**(350,000)**	**(405,000)**	**(320,000)**
		TOTAL OPERATING EXPENDITURE			**(627,246)**	**(689,245)**	**(599,059)**
		OPERATING REVENUE					
		Recurrent Revenue					
139830	3983	Caravan Park Income	Dir Corp Svces		23,805	23,805	24,781
140130		Sale of Collie River Valley Number Plates	Dir Corp Svces		150	150	500
198360		South 32 Tourism Partnership	Dir Dev Svces		300,000	300,000	300,000
101570		Minningup Pool River Area Grant	CEO		30,000	95,000	0
		Sub Total - Recurrent Revenue			**353,955**	**418,955**	**325,281**
		Non-Recurrent Revenue					
137230		Grant - Collie Visitor Centre Expansion			500,000	0	500,000
		Sub Total - Non Recurrent Revenue			**500,000**	**0**	**500,000**
		TOTAL OPERATING REVENUE			**853,955**	**418,955**	**825,281**

Account Number	Job / Plant Number	Schedule 13 - Economic Services		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		BUILDING CONTROL					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
140620		Salaries & Wages - Building Department	**Dir Dev Svces**		(255,441)	(160,000)	(224,048)
181120		Accrued Salaries - Building Department	**Payroll**		0	0	0
140720		Superannuation - Building Department	**Payroll**		(32,853)	(32,853)	(28,929)
140820		Telehone - Building Department	**Man. Plan. & Dev.**		0	0	0
141420		Other Employee Costs - Building Department	**Payroll**		(3,000)	(3,000)	(3,000)
142720	1036	Uniform & PPE - Building Department	**Man. Plan. & Dev.**		(350)	(350)	(350)
141720		Training & Development - Building Department	**Man. Plan. & Dev.**		(2,000)	(2,000)	(2,000)
141120	PLANT	Vehicle Expenses - Building Department	**Man. Plan. & Dev.**		(4,140)	(4,140)	(4,310)
142730		Subscriptions - Building Department	**Man. Plan. & Dev.**		(250)	(250)	(250)
187720		Insurance Workers Compensation - Building Department	**Dir Corp Svces**		(17,274)	(17,274)	(18,822)
141020		Insurance - Building Department	**Dir Corp Svces**		0	0	0
114320		Depreciation - Building Vehicle	**Dir Corp Svces**		(2,787)	(2,787)	(2,901)
167120		Allocation of Administration Expenses	**Dir Corp Svces**		(75,276)	(75,276)	(70,082)
		Sub Total - Recurrent Expenditure			**(393,371)**	**(297,930)**	**(354,693)**
		Non-Recurrent Expenditure					
141840		Swimming Pool Inspections	**Man. Plan. & Dev.**		(20,700)	(20,700)	0
141850		Contract Relief Staff - Building Control	**Dir Dev Svces**		(5,000)	(5,000)	(5,000)
141860		Minor Assets < $5,000 - Building Control	**Dir Dev Svces**		(2,500)	(2,500)	(2,500)
NEW GL		Profit / (Loss) on Asset Disposals	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(28,200)**	**(28,200)**	**(7,500)**
		TOTAL OPERATING EXPENDITURE			**(421,571)**	**(326,130)**	**(362,193)**

Account Number	Job / Plant Number	Schedule 13 - Economic Services		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		BUILDING CONTROL					
		OPERATING REVENUE					
		Recurrent Revenue					
141530		Building Permit Fees	**Man. Plan. & Dev.**		56,925	56,925	59,259
141630		Swimming Pool Inspection Fee	**Man. Plan. & Dev.**		20,700	20,700	27,795
141730		Kerb Damage Inspection Fee	**Man. Plan. & Dev.**		4,140	4,140	4,310
140660		Resource Sharing Building Surveyor - Contibution			0	(0)	30,000
141540		BCITF & Building Services Levy Commissions	**Man. Plan. & Dev.**		1,035	1,035	1,077
		Sub Total - Recurrent Revenue			**82,800**	**82,800**	**122,441**
		Non-Recurrent Revenue					
		Capital Grants			0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**82,800**	**82,800**	**122,441**

Account Number	Job / Plant Number	Schedule 13 - Economic Services		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		OTHER ECONOMIC SERVICES					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
142320	4232	Sand & Gravel Pits	**Dir Operations**		(2,000)	(2,000)	(2,000)
142520	4252	Water Stand Pipes	**Dir Operations**		(3,000)	(3,000)	(3,000)
198340		Economic Development	**CEO**	**131.2**	(10,500)	(10,500)	(10,000)
		Sub Total - Recurrent Expenditure			**(15,500)**	**(15,500)**	**(15,000)**
		Non-Recurrent Expenditure					
		Nil			0	0	0
		Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
		TOTAL OPERATING EXPENDITURE			**(15,500)**	**(15,500)**	**(15,000)**
		OPERATING REVENUE					
		Recurrent Revenue					
138840		Extractive Industry Licenses	**Dir Dev Svces**		500	500	500
13225		Lease of Sites for Communications Towers	**Gov Coord**		9,833	9,833	10,236
116660		Collie Urban Infill Toolkit	**Dir Dev Svces**		0	0	0
138830		Economic Development Grant	**CEO**		0	0	0
138860		Community Benefit Fund Contribution	**Dir Dev Svces**		0	(0)	100,000
138870		Sale of Sand	**Dir Operations**		0	(0)	50,000
138850		Sale of Standpipe Water	**Dir Operations**		500	500	500
		Sub Total - Recurrent Revenue			**10,833**	**10,833**	**161,236**
		Non-Recurrent Revenue					
		Capital Grants	**Dir Dev Svces**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**10,833**	**10,833**	**161,236**

Account Number	Job / Plant Number	Schedule 13 - Economic Services		2026/27 Budget Estimate
				$
		NOTES TO SCHEDULE 13 - ECONOMIC SERVICES		
9833		**131.1**	**Regional Tourism Development Strategy**	
			Bunbury Geographe Tourism Partnership	0
			Regional Tourism initiatives	(20,000)
				(20,000)
9834		**131.2**	**Economic Development**	
			Bunbury Geographe Group of Councils	0
			Economic Development initiatives	(10,000)
				(10,000)

Summary	**2025/26**		**2026/27**
Schedule 14 - Other Property & Services	**Budget**	**Forecast**	**Budget Estimate**
	$	**$**	**$**
OTHER PROPERTY & SERVICES - SUMMARY			
Operating Expenditure			
Recurrent Expenditure			
Private Works	(2,000)	(2,000)	(2,000)
Administration Overheads	(52,601)	(17,776)	0
Public Works Overheads	(3,948)	(90,720)	46,435
Plant Operation	2,086	(107,145)	(44,414)
Salaries & Wages	0	0	0
Unclassified	0	0	0
Total Recurrent Expenditure	**(56,463)**	**(217,641)**	**21**
Non-Recurrent Expenditure			
Private Works	0	0	0
Administration Overheads	(15,000)	(15,000)	(15,000)
Public Works Overheads	(3,000)	(3,000)	(3,000)
Plant Operation	(5,000)	(5,000)	(5,000)
Salaries & Wages	(255,000)	(200,046)	(255,000)
Unclassified	(5,000)	(29,500)	(5,000)
Total Non-Recurrent Expenditure	**(283,000)**	**(252,546)**	**(283,000)**
Total Operating Expenditure	**(339,463)**	**(470,188)**	**(282,979)**
Operating Revenue			
Recurrent Revenue			
Private Works	2,400	2,400	2,400
Administration Overheads	2,000	2,000	2,000
Public Works Overheads	6,500	6,500	6,500
Plant Operation	20,700	20,700	37,164
Salaries & Wages	255,000	122,676	255,000
Unclassified	60,000	60,000	60,000
Total Recurrent Revenue	**346,600**	**214,276**	**363,064**
Non-Recurrent Revenue			
Private Works	0	0	0
Administration Overheads	0	0	0
Public Works Overheads	0	0	0
Plant Operation	0	0	0
Salaries & Wages	0	0	0
Unclassified	0	0	0
Total Non-Recurrent Revenue	**0**	**0**	**0**
Total Operating Revenue	**346,600**	**214,276**	**363,064**

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Responsible Officer	Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		PRIVATE WORKS					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
142820	W1500 / W5104	Private Works	**Dir Operations**		(2,000)	(2,000)	(2,000)
		Sub Total - Recurrent Expenditure			**(2,000)**	**(2,000)**	**(2,000)**
		Non-Recurrent Expenditure					
NEW GL		Private Works - Government	**Dir Operations**		0	0	0
		Sub Total - Non Recurrent Expenditure			**0**	**0**	**0**
		TOTAL OPERATING EXPENDITURE			**(2,000)**	**(2,000)**	**(2,000)**
		OPERATING REVENUE					
		Recurrent Revenue					
143230		Private Works Revenue	**Dir Operations**		2,400	2,400	2,400
		Sub Total - Recurrent Revenue			**2,400**	**2,400**	**2,400**
		Non-Recurrent Revenue					
NEW GL		Fees & Charges - Private Works (Government)	**Dir Operations**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**2,400**	**2,400**	**2,400**

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		ADMINISTRATION OVERHEADS					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
102720		Salaries & Wages - Administration	**Dir Corp Svces**		(1,497,150)	(1,497,150)	(1,378,408)
187920		Accrued Salaries - Administration	**Payroll**		0	0	0
102820		Superannuation - Admin	**Payroll**		(196,256)	(126,256)	(187,386)
104910		Other Employee Costs - Admin	**Payroll**		(15,000)	(15,000)	(25,000)
159590		Interest Expense on Loan 124	**Dir Corp Svces**		(53)	(53)	0
	NEW GL	Interest Expense - Loan 128	**Dir Corp Svces**		0	0	0
102920		Insurance - Admin	**Dir Corp Svces**		(75,856)	(75,856)	(84,672)
183920		Insurance - Workers Compensation - Admin	**Dir Corp Svces**		(45,476)	(45,476)	(49,170)
102220	0222 / 0224	Administration Photocopier Maintenance	**ICT Manager**		(18,782)	(18,782)	(24,495)
100540		Depreciation - Right of Use Asset (moved from Sch 4)	**ICT Manager**		(51,750)	(16,409)	(17,082)
100550		Interest - Right of Use Asset (moved from Sch 4)	**ICT Manager**		(853)	(1,168)	(1,216)
104120		Postage	**Fin & BE Coord**		(14,448)	(14,448)	(16,941)
104220	0422 / 1422 / 2422 / 3422 / 3622 / 5422 / 7422 / 8422	Information Technology - Admin	**ICT Manager**	**142.1**	(273,400)	(315,000)	(309,609)
141220		HR / Payroll Costs	**HR**		0	(7,000)	(40,000)
141240		HR / Recruitment Costs	**HR**		(28,896)	(18,000)	(18,540)
103820	1382 / 3382 / 5382	Printing & Stationery	**Fin & BE Coord**		(13,455)	(13,455)	(14,007)
102610		Training & Development - Administration	**Dir Corp Svces**		(29,943)	(29,943)	(27,568)
102620	2262 / 4262	Conference - Administration	**Dir Corp Svces**		(8,000)	(8,000)	(8,000)
104140		Subscriptions / Memberships	**Dir Corp Svces**	**142.2**	(11,175)	(11,175)	(11,175)
104320		Vehicle Expense - Admin	**Dir Corp Svces**		(10,350)	(10,350)	(10,774)
103620	0361 / 0364 / BAM002	Administration Building	**Dir Operations**		(45,003)	(77,500)	(68,500)
103680	213	Administration Centre Gardens	**Dir Operations**		(5,000)	(5,000)	(2,234)
102420		Admin Cost Other	**Dir Corp Svces**		(20,000)	(20,000)	(10,000)
103920	0392 / 1392 / 1393	Telephone - Admin	**ICT Manager**		(25,000)	(25,000)	(20,000)
187620		Employee Assistance Program (closed - transferred from Sch4 - new 8762)	**HR**		0	0	0
187630		Employee Assistance Program	**HR**		(10,000)	(10,000)	(5,000)
188850		Staff Discount Scheme (Pool pass, etc) (closed - transferred from Sch4 - new 8885)	**HR**		0	0	0
188870		Staff Discount Scheme (Pool pass, etc)	**HR**		(2,500)	(2,500)	(2,500)
105620		Administration Freight	**Fin & BE Coord**		(621)	(621)	(646)
187520		Regional Risk Coordination	**CEO**		(15,530)	(15,530)	(15,530)
181220		Records Management Resources (closed - transferred from Sch4 - new 8126)	**Inf Svces Man.**		0	0	0
181260		Records Management Resources	**Inf Svces Man.**		(20,000)	(20,000)	(20,000)
105420		Depreciation	**Dir Corp Svces**		(127,305)	(127,305)	(132,525)
		Sub Total			***(2,561,802)***	***(2,526,977)***	***(2,500,980)***
155820		Less: Allocated to Schedules	**Dir Corp Svces**		2,509,201	2,509,201	2,500,980
		Sub Total - Recurrent Expenditure			**(52,601)**	**(17,776)**	**0**
		Non-Recurrent Expenditure					
104150		Contract Relief Staff	**Dir Corp Svces**		(5,000)	(5,000)	(5,000)
104160		Minor Assets < $5,000 - Admin OH (includes minor IT equipment) - ICT Reserve funded	**Dir Corp Svces**		(10,000)	(10,000)	(10,000)
185930		Profit / (Loss) on Asset Disposals - Governance	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(15,000)**	**(15,000)**	**(15,000)**
		TOTAL OPERATING EXPENDITURE			**(67,601)**	**(32,776)**	**(15,000)**

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		ADMINISTRATION OVERHEADS					
		OPERATING REVENUE					
		Recurrent Revenue					
104170		Reimbursements - Sundry	**Dir Corp Svces**		1,000	1,000	1,000
104180		Reimbursements - Study Assistance	**Dir Corp Svces**		1,000	1,000	1,000
		Sub Total - Recurrent Revenue			**2,000**	**2,000**	**2,000**
		Non-Recurrent Revenue					
		N/A	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**2,000**	**2,000**	**2,000**
		PUBLIC WORKS OVERHEADS					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
143320		Salaries & Wages - Public Works Overhead	**Dir Operations**		(671,634)	(671,634)	(360,104)
181420		Accrued Salaries - Public Works Overhead	**Payroll**		0	0	0
141320		Superannuation - Engineering	**Payroll**		(85,786)	(85,786)	(57,959)
143620		Superannuation - Public Works Overhead	**Payroll**		(187,788)	(187,788)	(190,799)
144580		Allowances - Public Works Overhead	**Payroll**		(118,594)	(128,000)	(123,456)
156920		Insurance Workers Compensation - Public Works Overhead	**Dir Corp Svces**		(173,362)	(173,362)	(166,859)
145420		Leave - Public Works Overhead	**Payroll**		(202,634)	(280,000)	(208,088)
143520		Other Employee Costs - Public Works Overhead	**Payroll**		(3,000)	(3,000)	(3,000)
104190		Consultants	**Dir Operations**		(2,000)	(2,000)	(2,000)
104920		Fringe Benefits Tax	**Dir Corp Svces**		(500)	(500)	(500)
143720		Telephone - Public Works Overhead	**ICT Manager**		(9,833)	(9,833)	(10,236)
104200		Advertising	**Dir Operations**		(500)	(500)	(500)
144520	0005....1104	Uniform & PPE - Public Works Overhead	**Dir Operations**		(17,595)	(17,595)	(18,316)
144640		Work Health & Safety (WHS) Expenditure	**CEO**		(28,176)	(28,176)	(24,123)
143820		Printing & Stationery	**Dir Operations**		(500)	(500)	(500)
104210		Staff Training - Travel & Accomodation	**Dir Operations**		(500)	(500)	(500)
144620	4463 / 4464	Training & Development - Public Works Overhead	**Dir Operations**		(25,523)	(25,523)	(21,364)
145220	4522	Training - PWO	**Dir Operations**		0	0	0
148920		Tech Services Software - Public Works Overhead	**ICT Manager**		(10,000)	(10,000)	(14,000)
143920	PLANT	Vehicle Expenses - Public Works Overhead	**Dir Operations**		(41,400)	(41,400)	(43,097)
148820		Survey Consumables - Public Works Overhead	**Dir Operations**		(1,000)	(1,000)	(1,000)
104230		Sundry Expenditure - Public Works	**Dir Operations**		(1,000)	(1,000)	(1,000)
143330		Asset Management	**Dir Operations**		0	0	(10,000)
144420		Insurance - Public Works Overhead	**Dir Corp Svces**		0	0	0
144320		Depreciation - Public Works Overhead	**Dir Corp Svces**		(65,205)	(65,205)	(67,878)
167220		Allocation of Administration Overheads	**Dir Corp Svces**		(50,184)	(50,184)	(43,901)
		Sub Total			***(1,696,714)***	***(1,783,486)***	***(1,369,181)***
174220		Less: Allocated to Works	**Dir Corp Svces**		1,692,766	1,692,766	1,415,616
		Sub Total - Recurrent Expenditure			**(3,948)**	**(90,720)**	**46,435**
		Non-Recurrent Expenditure Unallocated					
104240	NEW GL	Minor Assets < $5,000 - Public Works	**Dir Operations**		(2,500)	(2,500)	(2,500)
104250	NEW GL	Contracted Relief Staff - Public Works	**Dir Operations**		(500)	(500)	(500)
199330		Profit / (Loss) on Asset Disposals - PWO	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Expenditure			**(3,000)**	**(3,000)**	**(3,000)**
		TOTAL OPERATING EXPENDITURE			**(6,948)**	**(93,720)**	**43,435**

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		PUBLIC WORKS OVERHEADS					
		OPERATING REVENUE					
		Recurrent Revenue					
101330		Apprentice & Traineeship Funding	**Dir Operations**		6,000	6,000	6,000
199330		Profit on Asset Disposals - PW Overhead	**Dir Corp Svces**		0	0	0
199340	NEW GL	Fees & Charges	**Dir Operations**		500	500	500
		Sub Total - Recurrent Revenue			**6,500**	**6,500**	**6,500**
		Non-Recurrent Revenue					
		Nil			0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**6,500**	**6,500**	**6,500**
		PLANT OPERATION					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
149820	PLANT	Fuel & Oil	**Dir Operations**		(155,250)	(155,250)	(215,590)
149840	PLANT	Fuel Purchases - Unleaded	**Dir Operations**		(2,070)	(2,070)	(4,000)
149850		Tyres & Tubes	**Dir Operations**		(500)	(500)	(500)
149860		Parts & Repairs	**Dir Operations**		(500)	(500)	(500)
144720	PLANT	Salaries & Wages - Plant Operations Cost	**Dir Operations**		(115,265)	(116,452)	(95,890)
144740	PLANT	Wages - Plant Operations Cost	**Dir Operations**		(18,842)	(18,842)	(38,566)
146420	PLANT	Superannuation - Plant Operating Costs	**Payroll**		(15,428)	(15,428)	(15,468)
146720	1065	Uniform & PPE - Plant Operating Costs	**Dir Operations**		(2,500)	(2,500)	(2,500)
146820	PLANT	Training & Development - Plant Operating Costs	**Dir Operations**		(5,000)	(5,000)	(5,000)
142020	PLANT	Insurance Workers Compensation - Public operations	**Dir Corp Svces**		(6,135)	(6,135)	(6,387)
145920	PLANT	Licenses & Vehicle Registrations	**Dir Corp Svces**		(20,700)	(20,700)	(21,549)
144920	PLANT	Insurance - Plant Operations Costs	**Dir Corp Svces**		(87,259)	(87,259)	(93,544)
145020	PLANT	Utilities - Public Operation Costs (POC)	**Dir Operations**		0	0	0
159820	PLANT	Apprentice Tool Purchases	**Dir Operations**		(250)	(250)	(250)
168020	PLANT	Plant Maintenance Cost	**Dir Operations**		(272,956)	(381,000)	(285,263)
145820	PLANT	Depreciation - Plant Operating Costs	**Dir Corp Svces**		(93,702)	(93,702)	(97,544)
167320	PLANT	Allocation of Administration Overheads	**Dir Corp Svces**		(50,184)	(50,184)	(52,562)
		Sub Total			***(846,541)***	***(955,772)***	***(935,112)***
145120		Less: Allocated to Works	**Dir Corp Svces**		848,627	848,627	890,698
		Sub Total - Recurrent Expenditure			**2,086**	**(107,145)**	**(44,414)**
		Non-Recurrent Expenditure					
149870		Minor Assets < $5,000 - Plant	**Dir Operations**		(5,000)	(5,000)	(5,000)
		Sub Total - Non Recurrent Expenditure			**(5,000)**	**(5,000)**	**(5,000)**
		TOTAL OPERATING EXPENDITURE			**(2,914)**	**(112,145)**	**(49,414)**
		OPERATING REVENUE					
		Recurrent Revenue					
149830		Fuel Rebate Scheme	**Dir Corp Svces**		20,700	20,700	37,164
		Sub Total - Recurrent Revenue			**20,700**	**20,700**	**37,164**
		Non-Recurrent Revenue					
		Nil			0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**20,700**	**20,700**	**37,164**

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		SALARIES & WAGES					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
		Sub Total			**(6,369,618)**	**(5,958,810)**	**(6,109,489)**
145900		Less: Salaries Allocated	**Dir Corp Svces**		0	0	0
146000		Less: Allocated	**Dir Corp Svces**		6,369,618	5,958,810	6,109,489
		Sub Total - Recurrent Expenditure			**0**	**0**	**0**
		Non-Recurrent Expenditure					
146120		Salaries & Wages - Workers Compensation Allocated	**Payroll**		(250,000)	(200,046)	(250,000)
151650		Salaries & Wages - Govt Paid Parental Leave	**Payroll**		(5,000)	0	(5,000)
		Sub Total - Non Recurrent Expenditure			**(255,000)**	**(200,046)**	**(255,000)**
		TOTAL OPERATING EXPENDITURE			**(255,000)**	**(200,046)**	**(255,000)**
		OPERATING REVENUE					
		Recurrent Revenue				0	
146130		Reimbursements - Workers Compensation	**Dir Corp Svces**		250,000	122,676	250,000
151640		Reimbursements - Salaries & Wages - Govt Paid Parental Leave	**Dir Corp Svces**		5,000	0	5,000
101330		Apprentice & Traineeship Funding	**Dir Corp Svces**		0	0	0
		Sub Total - Recurrent Revenue			**255,000**	**122,676**	**255,000**
		Non-Recurrent Revenue					
		Nil	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**255,000**	**122,676**	**255,000**

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services		Note	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
					$	$	$
		UNCLASSIFIED					
		OPERATING EXPENDITURE					
		Recurrent Expenditure					
		Nil	**Dir Corp Svces**		0	0	0
		Sub Total - Recurrent Expenditure			**0**	**0**	**0**
		Non-Recurrent Expenditure					
102930	4115 / 4118	Insurance Claims Expenditure (closed - transferred from Sch5 - new 0291)	**Admin & Safety Off**		(2,500)	(27,000)	0
102910		Insurance Claims Expenditure	**Admin & Safety Off**		0	(0)	(2,500)
183940		Insurance Claim Excess Expense	**Admin & Safety Off**		(2,500)	(2,500)	(2,500)
		Sub Total - Non Recurrent Expenditure			**(5,000)**	**(29,500)**	**(5,000)**
		TOTAL OPERATING EXPENDITURE			**(5,000)**	**(29,500)**	**(5,000)**
		OPERATING REVENUE					
		Recurrent Revenue					
126430		Insurance Reimbursements - Admin	**Admin & Safety Off**		60,000	60,000	0
126440		Insurance Reimbursements - Admin (closed - transferred from Sch5 - new 2643)	**Admin & Safety Off**		0	(0)	60,000
		Sub Total - Recurrent Revenue			**60,000**	**60,000**	**60,000**
		Non-Recurrent Revenue					
		Nil	**Dir Corp Svces**		0	0	0
		Sub Total - Non Recurrent Revenue			**0**	**0**	**0**
		TOTAL OPERATING REVENUE			**60,000**	**60,000**	**60,000**

Long Term Financial Plan
2026/27
LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Notes	Salaries & Wages	Overheads	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Grant	Sale of Land	Contributions	Total Income	Net Cost	Sundry Notes
				124%					4 7011 0	4 7011 0		New - Sch11/13		New - Sch10			
Summary Per Building Asset Management Plan																	
	Project Management Salaries - 10% of capital works		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5656	Purchase of Lot 6 Cockie Bend, Collie (vacant land adjacent to Shire depot $180k plus fencing/laydown) - Council Res 9713 - 9Dec25 - funded from the New Initiatves Reserve						205,000	205,000	0	205,000	0	0	0	0	205,000	0	Source: New Inititives Reserve Council res: 9713 - 9 Dec 2025
BAP002	Shire Administration - Repairs and refurbishment. Includes Carried Over from 24/25 of $26,000.	Improvements / Upgrades	0	0	0	0	51,000	51,000	25,000	26,000	0	0	0	0	51,000	0	Source: Building Asset Plan
1144	Waste Transfer Station Shed Includes Waste Transfer Station Security funds Carried Over from 24/25 of $45,000 and $245,000 25/26 Carry Over.	New	0	0	0	0	495,000	495,000	155,000	290,000	0	0	0	50,000	495,000	0	Source: Building Reserve; Carried Forward Projects Reserve
	Waste Transfer Station - Concrete wall repair/upgrade. New steel plate protection barrier for the front of the existing damaged concrete retaining wall.						50,000	50,000	50,000	0	0	0	0	0	50,000	0	Source: Waste Site Reserve
5630	Swimming Club Storage Shed	New - Election Commitment	0				250,000	250,000	0	0	0	250,000	0	0	250,000	0	Source: Election Commitment
	Speedway Toilets	New - Election Commitment	0				0	0	0	0	0	0	0	0	0	0	Source: Election Commitment
5657	Cardiff Hall - Kitchen upgrade	Preservation / Renewal					30,000	30,000	30,000	0	0	0	0	0	30,000	0	Source: Building Asset Plan
5654	Staff Housing - Senior Executive (new loan)						850,000	850,000	50,000	0	800,000	0	0	0	850,000	0	Source: Building Asset Plan
5654	Staff Housing - Manager (new loan)						700,000	700,000	50,000	0	650,000	0	0	0	700,000	0	Source: Building Asset Plan
5655	Collie Visitor Centre Expansion	New - Election Commitment	50,000				450,000	500,000	0	0	0	500,000	0	0	500,000	0	Source: Election Commitment
								3,131,000									
TOTAL			**50,000**	**0**	**0**	**0**	**3,081,000**	**3,131,000**	**360,000**	**521,000**	**1,450,000**	**750,000**	**0**	**50,000**	**3,131,000**	**0**	

2026/27
Budget Estimate
TRANSPORT CAPITAL UPGRADES

	Employee Costs	Overheads 124%	Plant 55%	Stores Issues	Materials & Services	Insurance	Utilities	Total Expenditure	Reserve Transfer	C/fwd Grants Res	JTPS#1	Roads to Recovery	RRG	Black Spot	Pathways Grants	LGGC Spec Pro	Contrib to Works	Total Income	Net Cost to Council
Upgrades - Roads																			
Carried Forward Projects: Capital Upgrades	0	0	0	0	0		0	0										0	0
Expenditure per RAMP	0	0	0	0	0		0	0	0			0	0	0			0	0	0
Project Management Salaries - 43%	0	0	0	0	0		0	0	0									0	0
	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Upgrades - Bridges																			
NIL	0	0	0	0	0		0	0										0	0
	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Upgrades - Ancillary																			
NIL	0	0	0	0	0		0	0	0									0	0
	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total - Upgrades	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0

Definition - Upgrades
Provides a higher level of service to users.

Examples
Gravelling a road that was not previously gravelled
Sealing a road not previously sealed
Road Widening

2026/27
Budget Estimate
TRANSPORT CAPITAL EXPANSION

	Employee Costs	Overheads 124%	Plant 55%	Stores Issues	Goods & Services	Insurance	Utilities	Total Expenditure	Reserve Transfer	C/fwd Grants Res	JTPS#1	Roads to Recovery	RRG	Black Spot	Pathways Grants	LGGC Spec Pro	Contrib to Works	Total Income	Net Cost to Council
Capital Expansion - Roads																			
NIL **New Extension**	0	0	0	0	0		0	0	0									0	0
					0			0	0									0	0
	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Expansion - Bridges																			
NIL	0	0	0	0	0		0	0										0	0
																		0	0
	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Expansion - Ancillary																			
NIL	0	0	0	0	0		0	0	0									0	0
Carried Forward Projects - Ancillary	0	0	0	0	0		0	0		0							0	0	0
	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Expansion - Dual Use Paths																			
Carried Forward Projects:																			
1 Wittenoom Street (86m Pathway link). Estimated cost $25,700. Grant application for 50% to be submitted to WABN. If successful then to be considered by Council at the mid-year budget review.	0	0	0	0	0		0	0	0		0		0		0	0	0	0	0
2 Hodgson Terrace (750m Pathway link). Estimated cost $200,000. Grant application for 50% to be submitted to WABN. If successful then to be considered by Council at the mid-year budget review.	0	0	0	0	0		0	0	0		0		0		0	0	0	0	0
3 Watson Street (150m Pathway link). Estimated cost $45,000. Grant application for 50% to be submitted to WABN. If successful then to be considered by Council at the mid-year budget review.	0	0	0	0	0		0	0	0		0		0		0	0	0	0	0
	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Expansion - Drainage																			
Carried Forward Projects:																			
Cemetery Drainage (Expand drainage infrastructure to accommodate new roads) - Carried Forward to 26/27	0	0	0	0	0		0	0	0								0	0	0
	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total - Capital Expansion	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0

Definition - Capital Expansion
Extending the road network.

Examples
Constructing a road that previously did not exist. Can be formed, gravelled or sealed
Constructing new footpaths

2026/27
Budget Estimate
TRANSPORT MAINTENANCE

		Employee Costs	Overheads 124%	Plant 55%	Stores Issues	Materials & Services	Insurance	Utilities	Total Expenditure	Reserve Transfer	C/fwd Grants Res	Royalties 4 Regions	Roads to Recovery	RRG	Black Spot	Pathways Grants	LGGC Spec Pro	Contrib to Works	Total Income	Net Cost to Council
Maintenance - Roads																				
	Rural																			
3360	Road Maintenance - Gravel Roads	174,020	214,972	95,711	0	50,000		0	534,702										0	534,702
Refer RM	Road Maintenance - Sealed Roads	0	0	0	0	0		0	0										0	0
Refer RM	Road Maintenance - Formed Roads	0	0	0	0	0		0	0										0	0
	Townsites																			
Refer RM	Road Maintenance - Townsites	54,203	66,958	29,812	0	300,000		0	450,973										0	450,973
	Total	228,223	281,930	125,522	0	350,000	0	0	985,675	0	0	0	0	0	0	0	0	0	0	985,675
	Maintenance - Bridges																			
3440	Bridge Maintenance - Rural	25,000	30,883	13,750	0	50,000	17,000	0	136,633										0	136,633
	Bridge Maintenance - Townsites	0	0	0	0	0		0	0										0	0
	Total	25,000	30,883	13,750	0	50,000	17,000	0	136,633	0	0	0	0	0	0	0	0	0	0	136,633
	Maintenance - Ancillary																			
	Rural																			
	Verge Maintenance	0	0	0	0	0		0	0										0	0
		0	0	0	0	0		0	0										0	0
	Townsites																			
3422	Ancillary Maintenance	50,000	61,767	0	0	1,000		0	112,767										0	112,767
3452	Dual Use Paths / Pathways Maintenance	20,000	24,707	11,000	0	0		0	55,707										0	55,707
3450	Verge Maintenance	130,000	160,593	71,500	0	0		3,500	365,593										0	365,593
5627	Drainage Maintenance	30,000	37,060	16,500	0	30,000		0	113,560										0	113,560
6002	Laneway Maintenance	500	618	275	0	0		0	1,393										0	1,393
3480	Street Trees	60,000	74,120	33,000	0	20,000		0	187,120										0	187,120
6102	Street Sweeping	20,000	24,707	11,000	0	0		0	55,707										0	55,707
3337	Street Sweeping - Job	0	0	0	0	0		0	0										0	0
3470	Depot Maintenance	20,000	24,707	11,000	0	0	6,000	30,000	91,707										0	91,707
3490	Depot - Parks & Gardens	0	0	0	0	500		0	500										0	500
	Total	330,500	408,277	154,275	0	51,500	6,000	33,500	984,052	0	0	0	0	0	0	0	0	0	0	984,052
	Directional Signage																			
		0	0	0	0	0		0	0	0									0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub Total - Maintenance	583,723	721,090	293,547	0	451,500	23,000	33,500	2,106,360	0	0	0	0	0	0	0	0	0	0	2,106,360

Budget Estimate
TRANSPORT RENEWALS

		Employee Costs	Overheads 124%	Plant 55%	Stores Issues	Goods & Services	Insurance	Utilities	Total Expenditure	Reserve Transfer	C/fwd Grants Res	LRCI	Roads to Recovery	RRG	Black Spot	Pathways Grants	LGGC Spec Pro	Contrib to Works	Total Income	Net Cost to Council
	Renewals - Roads																			
	Carried Forward Projects: Road Renewals	0	0	0	0	0		0	0										0	0
4021	*Throssell St Mungalup Intersection (in front of Unity Bank) – paving upgrade*	0	0	0	0	17,000		0	17,000	0	17,000								17,000	0
8047	*Forrest Street – Traffic Island Remediation - Carry Over of $172,500 to be submitted to the mid-year budget review in Feb 2027 if ready. Design documentation delay with WML.*	0	0	0	0	0		0	0	0			0						0	0
	Expenditure per RAMP:																			
3080	Harris River Road (SLK 1.05 -5.05) - Widen & seal shoulders to 0.5m, reseal and install audible edge line 30003532 RPG-24-COL-Harris River Road SLK 1.0 - CARRIED OVER FROM 25/26 into 26/27	8,000	9,883	5,435	0	726,682		0	750,000	-0	250,000			500,000					750,000	0
	Project Preliminaries	0	0	0	0	0		0	0	0									0	0
	Project Management Salaries	34,745	5,212	0	0			0	39,956	0	29,020								29,020	10,936
	Total	42,745	15,094	5,435	0	743,682		0	806,956	(0)	296,020	0	0	500,000	0	0	0	0	796,020	10,936
	Renewals - Bridges																			
	Carried Forward Projects:																			
	Nil	0	0	0	0	0		0	0	0									0	0
	Total	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
	Renewals - Pathways																			
	Expenditure per PAMP	0						0	0	0									0	0
	Total	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub Total - Renewals	42,745	15,094	5,435	0	743,682		0	806,956	-0	296,020	0	0	500,000	0	0	0	0	796,020	10,936
	TOTAL	626,467	736,184	298,983	0	1,195,182		33,500	2,913,317	-0	296,020	0	0	500,000	0	0	0	0	796,020	2,117,297
	Total (Excl Maintenance)	42,745	15,094	5,435	0	743,682		0	806,956	-0	296,020	0	0	500,000	0	0	0	0	796,020	10,936

Definition - Capital Renewal
Increases the life of the asset or its service potential

Examples
Resealing aggregate and asphalt roads
Regravelling existing gravel roads
Replacement of Lighting, street signs
Reconstructing footpaths

PARKS & RESERVES CONSTRUCTION EXPENDITURE

Job #	Description	Notes	Salaries & Wages	Overheads	Plant	Stores Issues	Good & Services	TOTAL	P&G Reserve	Unspent Grants Reserve	LRCI	Trust	Grants/Contrib	Spec Area Rate	Total Income	Net Cost	Sundry Notes
				124%					4 7202 0				1 5658 0				
Summary Per Parks & Reseves Asset Management Plan																	
	Carry Forward Projects																
	New	**New**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Source: Parks & Reserves Asset Plan
	Soldiers Park Playground – Carry Over project of approx $1.55m from committed re-allocated State Government funding from the former heated swimming pool election commitment. Swimming Club storage shed/meeting room approx $250k.	New - Electi	225,000	0	0	0	1,325,000	1,550,000	0	542,574	0	0	464,852	0	1,007,426	542,574	
	Preservation / Renewal	**Renewal**	0	0	0	0	25,000	25,000	25,000	0	0	0	0	0	25,000	0	Source: Parks & Reserves Asset Plan
	River Revitalisation Strategy – Project of approx $100,000 subject to external grant funding or contribution. To be submitted to the mid-year budget review in Feb 2027 if external funding secured.	**Renewal**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Expansion / Improvements / Upgrade	**Expansion**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Source: Parks & Reserves Asset Plan
TOTAL			**225,000**	**0**	**0**	**0**	**1,350,000**	**1,575,000**	**25,000**	**542,574**	**0**	**0**	**464,852**	**0**	**1,032,426**	**542,574**	

VEHICLE ACQUISITIONS EXPENDITURE

Account Number				Existing Vehicle	New Vehicle	2025/26 Budget $	2025/26 Forecast $	2026/27 Budget Estimate $
XXXX	**Schedule 5 - Fire Prevention**							
	BFB Appliance							
						0	0	0
	DFES Funded BFB Appliance (not included in Reserve)							0
18840	**Schedule 5 - Ranger Services**							
Ute	Ranger 1 - Shaun	97,053	111CO	2023 Ford Ranger	Isuzu Dmax	0	0	(76,000)
Ute	Ranger 2	190,876	112CO	2015 Holden Colorado	Isuzu Dmax	(75,000)	0	(75,000)
						(75,000)	0	(151,000)
XXXX	**Schedule 7 - Health Administration**							
	Environmental Health Officer			(No car currently provided for this position. Shared with Manager Planning & Development)		0	0	0
						0	0	0
0891	**Schedule 8 - Community & Recreation**							
	Manager Community & Recreation	187,451	106CO	2014 Holden Wagon	Subaru Forestor	(45,000)	0	(45,000)
						(45,000)	0	(45,000)
108880	**Schedule 10 - Waste Management**							
	Landfill Compactor		PXXXX			(800,000)	(800,000)	0
						(800,000)	(800,000)	0
	Schedule 10 - Town Planning							
0704	Director Development Services	110,559	102CO	2026 Isuzu MUX	Subaru Outback or Isuzu MUX	(70,000)	(53,500)	0
0896	Manager Planning & Development	120,967	104CO	2016 Holden Captiva	Mazda CX5			(50,000)
						(70,000)	(53,500)	(50,000)
0897	**Schedule 11 - Parks & Reserves**							
Ute	P & G Supervisor (Bruce)	15,852	109CO	2023 Ford Ranger	Ford Ranger			0
	Parks Ute (Brock)	133,345	CO53	2014 Colorado Dual Cab	Ford Ranger			(45,000)
	Parks Ute (Shane)	59,936	CO31533	2019 Colorado Single Cab	Ford Ranger			0
	Parks Ute (Vacant)	151,972	CO485	2014 Colorado Dual Cab	Ford Ranger	(44,000)	0	(44,000)
	Parks / Retic Ute (Brenton)	242,979	113CO	2015 MUX 4x2	Ford Ranger	(44,000)	0	(44,000)
	Parks / Handyman (Harley)	138,274	CO702	2019 Colorado Single Cab	Ford Ranger			0
	Trailer - Tandem Plant Trailer		PXXXX			0	0	0
	Trailer - Dual Axle (mowing/bobcat)		PXXXX			0	0	0
	Tractor		PXXXX			0	0	0
						(88,000)	0	(133,000)

	Schedule 11 - Recreation Centre								
	Manager Recreation Centre								0
							0	0	0
	Schedule 12 - Transport								
Ute	Works Supervisor	116,896	117CO	2016 Colorado Single Cab	2019 Holden Colorado 4x4 (was Mechanics)				0
					2023 Ford Ranger from Ranger		0	0	0
1214	Street Sweeper						(550,000)	0	(550,000)
							(550,000)	0	(550,000)
XXXX	**Schedule 13 - Building Control**								
	Principal Building Surveyor			(No car currently provided for this position. Shared with Manager Planning & Development)					0
							0	0	0
XXXX	**Schedule 14 - Administration Overheads**								
	CEO (Private Novated Lease)		100CO	2020 Nissan Navara	Isuzu MUX	Currently Private			0
0704	Director Corporate Services	72,895	101CO	2026 Isuzu MUX	Subaru Outback or Isuzu MUX			(53,500)	0
	Manager ICT			(No car currently available. $6,000 MV Allowance paid.)			(45,000)	0	0
	Coordinator Finance & Business Excellence				Subaru Forestor	Currently pay a MV Allowance	0	0	0
							(45,000)	(53,500)	0
	Schedule 14 - Public Works Overheads	Km's - Mar 25							
	Director Operations	38,299	103CO	2023 MAZDA CX5	Subaru Outback or Isuzu MUX		0	0	0
1974	Manager Operations	239,421	105CO	2023 MAZDA CX5	Isuzu Dmax		(60,000)	0	(60,000)
	Manager Engineering & Facilities			(No car currently available. $6,000 MV Allowance paid.)			0	0	0
	Mechanic	xxx	108CO	2019 Holden Colorado	Isuzu Dmax		0	0	0
							(60,000)	0	(60,000)
							(1,733,000)	**(907,000)**	**(989,000)**

FURNITURE & FITTINGS
ACQUISITIONS EXPENDITURE

Account Number	Description	2025/26 Budget $	2025/26 Forecast $	2026/27 Budget Estimate $
	Schedule 4 - Members of Council			
5652	Sundry Furniture & Equipment	0	(5,000)	(5,000)
		0	(5,000)	(5,000)
	Schedule 5 - Ranger Services			
	Nil			0
		0	0	0
	Schedule 7 - Health Administration			
	Nil			0
		0	0	0
	Schedule 8 - Education			
	Nil			0
		0	0	0
	Schedule 8 - Other Welfare			
	Nil			0
		0	0	0
	Schedule 10 - Town Planning			
	Nil			0
		0	0	0
	Schedule 11 - Public Halls			
	Nil			0
		0	0	0
	Schedule 11 - Recreation Centre			
	Equipment per 10yr Recreation Centre Asset Plan	0	0	0
	Sundry Furniture & Equipment	0	0	0
7473	Swimming Pool Equipment		(17,500)	
		0	(17,500)	0
	Schedule 11 - Library			
	Furniture	0	0	0
		0	0	0
	Schedule 11 - Other Culture			
	Nil			0
		0	0	0
	Schedule 13 - Building Control			
	Nil			0
		0	0	0
	Schedule 14 - Administration Overheads			
0574	IT Equipment per 10 Year IT Asset Plan (Reserve funded)	(50,500)	0	(30,000)
0619	CCTV Upgrade		(5,400)	
1774	Computer Replacement		(30,000)	
	IT Equipment per 10 Year IT Asset Plan - ERP (loan funded)			0
	Office / Library IT Expenditure	0	0	0
9975	Furniture & Equipment	0	0	(5,000)
		(50,500)	(35,400)	(35,000)
	Schedule 14 - Public Works Overheads			
	Survey Equipment			0
	Sundry Furniture & Equipment	0	0	0
		0	0	0
	TOTAL	**(50,500)**	**(57,900)**	**(40,000)**

PLANT & EQUIPMENT
ACQUISITIONS EXPENDITURE

Account Number	Description	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
		$	$	$
	Schedule 5 - Fire Prevention (DFES Funded)			
F010	Vehicle Equipment		(5,000)	0
3338	3FB & SES Capital Equipment		(10,350)	
		0	(15,350)	0
	Schedule 5 - Fire Prevention (DFES Funded $1,000 - $2,999)			
				0
		0	0	0
	Schedule 10 - Sanitation / Refuse Site			
	Small Plant & Equipment Pl: Growth	0	0	0
		0	0	0
		0	0	0
	Schedule 11 - Parks & Reserves			
5653	Small Plant & Equipment Plan			(10,000)
		(10,000)	0	(10,000)
	Schedule 12 - Roads			
6803	Sundry Equipment	0	(10,000)	0
		0	(10,000)	0
	TOTAL	**(10,000)**	**(25,350)**	**(10,000)**

TRANSFER TO RESERVES

Account Number	Description	Notes	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
			$	$	$
	Reserve Interest - Allocated to Building Reserve				87,862
4 7081 0	**Schedule 3 - General Purpose Funding**				
	Revaluation Reserve (Established 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.)		60,000	60,000	25,000
	Revaluation Reserve - Interest		1,755	1,755	2,786
			61,755	61,755	27,786
4 7194 0	**Schedule 4 - Members of Council**				
	Election Reserve (Established to minimise the impact of the cost of Local Government Elections. This reserve is to ensure the impact is spread over the years.)		20,000	20,000	10,000
	Election Reserve - Interest		298	298	148
			20,298	20,298	10,148
	Schedule 14 - Administration Overheads				
NEW	Unspent Grants (This Reserve is established 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 projects and known expenditure, but are authorised in advance by Council through the establishment of the Reserve Purpose.)		50,000	3,448,725	1,400,000
NEW	Unspent Grants Reserve - Interest (Nil)		0	0	0
NEW	Carried Forward Projects (Established 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 intial allocation to this reserve are to be reallocated to the Municipal Fund. 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 projects and known expenditure, but are authorised in advance by Council through the establishment of the Reserve Purpose.)		50,000	750,020	67,000
NEW	Carried Forward Projects Reserve - Interest (Nil)		0	0	0
			100,000	4,198,745	1,467,000
4 7051 0	**Schedule 10 - Sanitation / Refuse Site**				
	Waste Reserve (To facilitate the renewal and replacement of plant, buildings and infrastructure, along with landfill closure and remediation obligations.)		0	30,267	325,000
	Waste Reserve - Interest		21,523	21,523	341
			21,523	51,790	325,341
4 7198 0	**Schedule 10 - Protection of Environment**				
	River Rehabilitation Reserve (To facilitate the activites for the Collie River Revitalisation)		0	0	5,000
	River Rehabilitation Reserve - Interest		3,431	3,431	3,404
			3,431	3,431	8,404
	Schedule 10 - Town Planning				
	Shire Housing & Land Development Reserve (To facilitate the purchase or building of Shire staff housing and the development of land for Shire staff housing).		0	0	5,000
	Council Land Development Reserve - Interest				0
			0	0	5,000

TRANSFER TO RESERVES

Account Number	Description	Notes	2025/26 Budget $	2025/26 Forecast $	2026/27 Budget Estimate $
4 7011 0	**Schedule 11 - Public Halls**				
	Building Reserve				
	(To facilitate renewals and replacement of Council owned buildings and infrastructrure associated with a building. This is to ensure financial capacity to sustain building assets and ultimate replacement where required.)		10,000	10,000	28,000
	Building Reserve - Interest		25,146	25,146	25,243
			35,146	35,146	53,243
4 7201 0	**Schedule 11 - Parks & Reserves**				
	Parks & Ovals Reserve				
	(To facilitate renewals and replacement of major parks and gardens infrastructure and equipment)		0	0	0
	Parks & Ovals Reserve - Interest		8,365	8,365	8,299
			8,365	8,365	8,299
4 7192 0	**Schedule 11 - Recreation Centre**				
	Roche Park Reserve				
	(To facilitate renewals and replacement of buildings and infrastructure associated at Roche Park Centre)		0	0	0
	Roche Park Reserve - Interest		4,022	4,022	3,991
			4,022	4,022	3,991
11 3 9002	**Schedule 11 - Other Culture**				
	Collie Community Benefit Fund Contributions Reserve				
	(To facilitate the funding of projects, services and assets that provide long lasting community benefit within the Shire of Collie)		0	0	100,000
	Contribution to Works Reserve - Interest				0
			0	0	100,000
	Schedule 12 - Roads & Bridges				
	Infrastructure Reserve ***NEW for 26/27***				
	(To facilitate renewals, replacement, upgrade or creation of infrastructure assets associated with roads, footpaths or bridges identified in Council's Infrastructure Asset Management Plan.		0	0	304,020
	Infrastructure Reserve - Interest				0
	Airport Reserve				
4 7091 0	(To facilitate renewal, replacement, or upgrade of all airport related assets.)		5,000	5,000	0
	Airport Reserve - Interest		1,065	1,065	1,204
			6,065	6,065	305,224
4 7041 0	**Schedule 12 - Road Plant**				
	Plant Reserve				
	(To facilitate 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, maximise usage and retain the provision of safe and reliable plant.)		75,000	75,000	20,000
	Plant Reserve - Interest		33,060	33,060	18,395
			0	0	0
			0	0	0
			108,060	108,060	38,395

TRANSFER TO RESERVES

Account Number	Description	Notes	2025/26 Budget $	2025/26 Forecast $	2026/27 Budget Estimate $
	Schedule 13 - Other Economic Services				
4 7203 0	New Initiatives Reserve (To Facilitate in the funding of new strategic initiatives.)		0	0	180,000
	New Initiatives Reserve - Interest		9,064	9,064	3,263
4 7202 0	Collie Mineworkers Swimming Pool Reserve (To facilitate renewals and replacement of buildings and infrastructure associated at the Collie Mineworkers Swimming pool.)		0	0	20,000
	Collie Mineworkers Swimming Pool Reserve - Interest		3,998	3,998	2,056
			13,062	13,062	205,319
	Schedule 14 - Administration Overheads				
4 7204 0	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.)		25,000	25,000	75,000
	ICT Reserve - Interest		714	714	267
4 7200 0	Legal Reserve (Established to minimise the impact of legal proceedings.)		2,500	2,500	0
	Legal Reserve - Interest		5,691	5,691	5,646
	Unexpended Loan Funds Reserve (To hold unspent loan funds drawn down in a specific financial year for use in future financial years.)		0	0	
			33,905	33,905	80,913
4 7061 0	**Schedule 14 - Administration Overheads**				
	Leave Reserve (To assist in the funding of annual leave and long service leave along with temporary appointment to cover leave periods)		0	0	0
	Leave Reserve - Interest		11,439	11,439	12,818
			11,439	11,439	12,818
	TOTAL		**427,071**	**4,556,083**	**2,651,882**

TRANSFER FROM RESERVES

Account Number	Description	Notes	2025/26 Budget $	2025/26 Forecast $	2026/27 Budget Estimate $
4 7081 0	**Schedule 3 - General Purpose Funding**				
	Revaluation Reserve				
	(Established 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.)	Refer Expenditure G/L 1 6752	24,102	24,102	117,000
	Interest		0	0	0
			24,102	24,102	117,000
4 7194 0	**Schedule 4 - Other Governance**				
	Election Reserve				
	(Established to minimise the impact of the cost of Local Government Elections. This reserve is to ensure the impact is spread over the years.)		25,000	25,000	0
			25,000	25,000	0
NEW	**Schedule 14 - Administration Overheads**				
	Unspent Grants				
	(This Reserve is established 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 projects and known expenditure, but are authorised in advance by Council through the establishment of the Reserve Purpose.)		50,000	95,000	1,994,104
	Unspent Grants Reserve - LGGC FAG		0	0	0
	Unspent Grants Reserve - LGGC - Local Roads Grant		0	0	0
	Unspent Grants Reserve		0	0	0
	Carried Forward Projects				
	(Established 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 intial allocation to this reserve are to be reallocated to the Municipal Fund. 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 projects and known expenditure, but are authorised in advance by Council through the establishment of the Reserve Purpose.)		50,000	0	817,020
			100,000	95,000	2,811,124
4 7051 0	**Schedule 10 - Sanitation / Refuse Site**				
	Waste Reserve				
	(To facilitate the renewal and replacement of plant, buildings and infrastructure, along with landfill closure and remediation obligations.)		500,000	745,000	50,000
			500,000	745,000	50,000
4 7198 0	**Schedule 10 - Protection of Environment**				
	River Rehabilitation Reserve				
	(To facilitate the activites for the Collie River Revitalisation)		0	0	0
			0	0	0

TRANSFER FROM RESERVES

Account Number	Description	Notes	2025/26 Budget $	2025/26 Forecast $	2026/27 Budget Estimate $
	Schedule 10 - Town Planning				
	Shire Housing & Land Development Reserve (To facilitate the purchase or building of Shire staff housing and the development of land for Shire staff housing).		0	0	0
			0	0	0
4 7011 0	**Schedule 11 - Public Halls**				
	Building Reserve (To facilitate renewals and replacement of Council owned buildings and infrastructrure associated with a building. This is to ensure financial capacity to sustain building assets and ultimate replacement where required.)		246,000	0	310,000
			246,000	0	310,000
4 7201 0	**Schedule 11 - Parks & Reserves**				
	Parks & Ovals Reserve (To facilitate renewals and replacement of major parks and gardens infrastrucrture and equipment)		0	0	25,000
			0	0	25,000
4 7192 0	**Schedule 11 - Recreation Centre**				
	Roche Park Reserve (To facilitate renewals and replacement of buildings and infrastructure associated at Roche Park Centre)		0	0	0
			0	0	0
	Schedule 11 - Other Culture				
	Collie Community Benefit Fund Contributions Reserve (To facilitate the funding of projects, services and assets that provide long lasting community benefit within the Shire of Collie)		0	0	0
			0	0	0
	Schedule 12 - Roads & Depots				
	Infrastructure Reserve ***NEW for 26/27*** (To facilitate renewals, replacement, upgrade or creation of infrastructure assets associated with roads, footpaths or bridges identified in Council's Infrastructure Asset Management Plan.		0	0	296,020
4 7091 0	Airport Reserve (To facilitate renewal, replacement, or upgrade of all airport related assets.)		0	0	0
	Pathways Reserve		0	0	0
			0	0	296,020

TRANSFER FROM RESERVES

Account Number	Description	Notes	2025/26 Budget $	2025/26 Forecast $	2026/27 Budget Estimate $
4 7041 0	**Schedule 12 - Road Plant**				
	Plant Reserve (To facilitate 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, maximise usage and retain the provision of safe and reliable plant.)		1,115,000	565,000	650,000
			1,115,000	565,000	650,000
	Schedule 13 - Other Economic Services				
4 7203 0	New Initiatives Reserve (To Facilitate in the funding of new strategic initiatives.)		15,000	195,000	259,000
4 7202 0	Collie Mineworkers Swimming Pool Reserve (To facilitate renewals and replacement of buildings and infrastructure associated at the Collie Mineworkers Swimming pool.)		65,000	65,000	65,000
			80,000	260,000	324,000
	Schedule 14 - Administration Overheads				
4 7204 0	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.)		40,000	40,000	40,000
4 7200 0	Legal Reserve (Established to minimise the impact of legal proceedings.)		2,500	2,500	0
	Unexpended Loan Funds Reserve (To hold unspent loan funds drawn down in a specific financial year for use in future financial years.)		0	0	0
			42,500	42,500	40,000
4 7061 0	**Schedule 14 - Administration Overheads** Leave Reserve (To assist in the funding of annual leave and long service leave along with temporary appointment to cover leave periods)		10,000	10,000	205,000
			10,000	10,000	205,000
	TOTAL		**2,142,602**	**1,766,602**	**4,828,144**

RESERVE BALANCE

Account Number	Description	Notes	2025/26 Budget $	2025/26 Forecast $	2026/27 Budget Estimate $
	Schedule 3 - General Purpose Funding				
1 6485 0	Revaluation Reserve (Established 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.)	Unrestricted	94,777	94,777	4,532
	Reserve Interest		1,755	1,755	2,786
			0	0	
			96,532	96,532	7,318
	Schedule 4 - Members of Council				
1 6489 0	Election Reserve (Established to minimise the impact of the cost of Local Government Elections. This reserve is to ensure the impact is spread over the years.)	Unrestricted	5,046	5,046	15,194
			5,046	5,046	15,194
	Schedule 14 - Administration Overheads				
1 6487 0	Unspent Grants (This Reserve is established 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 projects and known expenditure, but are authorised in advance by Council through the establishment of the Reserve Purpose.)	Restricted	0	3,353,725	2,759,622
1 6496 0	Carried Forward Projects (Established 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 intial allocation to this reserve are to be reallocated to the Municipal Fund. 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 projects and known expenditure, but are authorised in advance by Council through the establishment of the Reserve Purpose.)	Restricted	0	750,020	0
			0	4,103,745	2,759,622
	Schedule 10 - Sanitation / Refuse Site				
1 6483 0	Waste Reserve (To facilitate the renewal and replacement of plant, buildings and infrastructure, along with landfill closure and remediation obligations.)	Unrestricted	226,326	11,593	286,934
			226,326	11,593	286,934
	Schedule 10 - Protection of Environment				
1 6490 0	River Rehabilitation Reserve (To facilitate the activites for the Collie River Revitalisation.)	Unrestricted	115,775	115,775	124,179
			115,775	115,775	124,179

RESERVE BALANCE

Account Number	Description	Notes	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
			$	$	$
	Schedule 10 - Town Planning				
1 6497 0	Shire Housing & Land Development Reserve (To facilitate the purchase or building of Shire staff housing and the development of land for Shire staff housing).	Unrestricted	0	0	5,000
			0	0	5,000
	Schedule 11 - Public Halls				
1 6481 0	Building Reserve (To facilitate renewals and replacement of Council owned buildings and infrastrcutrure associated with a building. This is to ensure financial capacity to sustain building assets and ultimate replacement where required.)	Unrestricted	612,595	858,595	601,838
			612,595	858,595	601,838
	Schedule 11 - Parks & Reserves				
1 6492 0	Parks & Ovals Reserve (To support renewals, replacement and upgrade of major parks, gardens and sport and recreation infrastructure.)	Unrestricted	282,285	282,285	265,584
			282,285	282,285	265,584
	Schedule 11 - Recreation Centre				
1 6488 0	Roche Park Reserve (To facilitate renewals and replacement of buildings and infrastructure associated with Roche Park Recreation Centre.)	Unrestricted	135,743	135,743	139,734
			135,743	135,743	139,734
	Schedule 11 - Other Culture				
1 6499 0	Collie Community Benefit Fund Contributions Reserve (To facilitate the funding of projects, services and assets that provide long lasting community benefit within the Shire of Collie)	Restricted	0	0	100,000
			0	0	100,000
	Schedule 12 - Roads & Bridges				
1 6498 0	Infrastructure Reserve ***NEW for 26/27*** (To facilitate renewals, replacement, upgrade or creation of infrastructure assets associated with roads, footpaths or bridges identified in Council's Infrastructure Asset Management Plan.	Unrestricted	0	0	8,000
1 6486 0	Airport Reserve (To facilitate renewal, replacement, or upgrade of all airport related assets.)	Unrestricted	40,951	40,951	42,155
x	Pathways Reserve	Unrestricted	0	0	0
			40,951	40,951	50,155

RESERVE BALANCE

Account Number	Description	Notes	2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
			$	$	$
	Schedule 12 - Road Plant				
1 6482 0	Plant Reserve (To facilitate the purchase of new plant and plant replacements established in Council's plant replacement program. This is to enable plant changeover at the optimal time to achieve high trade-in values, maximise usage and retain the provision of safe and reliable plant.)	Unrestricted	75,666	625,666	14,061
			75,666	625,666	14,061
	Schedule 12 - Aerodromes				
x	Nil		0	0	0
			0	0	0
	Schedule 13 - Other Economic Services				
1 6494 0	New Initiatives Reserve (To facilitate the funding of new strategic initiatives identified in Council's Strategic Community Plan.)	Unrestricted	291,001	111,001	35,264
1 6493 0	Collie Mineworkers Swimming Pool Reserve (To facilitate the renewal and replacement of buildings and infrastructure associated with the Collie Mineworkers Swimming pool.)	Unrestricted	69,932	69,932	26,988
			360,933	180,933	62,252
	Schedule 14 - Administration Overheads				
1 6495 0	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.)	Unrestricted	9,096	9,096	44,363
1 6491 0	Legal Reserve (Established to minimise the financial impact of legal advice and representation.)	Unrestricted	192,036	192,036	197,682
x	Unexpended Loan Funds Reserve (To hold unspent loan funds drawn down in a specific financial year for use in future financial years.)	Restricted	0	0	0
			201,132	201,132	242,045
	Schedule 14 - Administration Overheads				
1 6484 0	Leave Reserve (To assist in the funding of annual leave and long service leave along with temporary appointment to cover leave periods)	Unrestricted	435,998	435,998	243,816
			435,998	435,998	243,816
	TOTAL		**2,588,982**	**7,093,994**	**4,917,732**

New Borrowings

Account Number			2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
XXXX	Depot Relocation - WATC ID# 50149	117	0	0	0
	Truck Bay - WATC ID# 50364	118	0	0	0
	Various Projects - WATC ID# 50427	119	0	0	0
	Roche Park Court 3 - WATC ID# 74741	120	0	0	0
	Venn St River Stop - WATC ID# 77248	121	0	0	0
	Building Capital Works - WATC ID# 138026	122	0	0	0
	Solar Panels - WATC ID# 138027	123			0
	Server Upgrade - WATC ID# 140864	124	0	0	0
	New ERP System to replace SynergySoft		0	0	0
	Staff Housing - Senior Execuitve	126			800,000
	Staff Housing - Manager	127			650,000
			0	0	1,450,000

New Community / Self Supporting Loans

Account Number			2025/26 Budget	2025/26 Forecast	2026/27 Budget Estimate
XXXX	SSL - Collie Golf Club - WATC ID# 259626	125	0	0	0
			0	0	0

Borrowings Principal Repayments

Account Number		Loan #	2025/26 Budget	2025/26 Actual YTD	2025/26 Forecast	2026/27 Budget Estimate
	Existing Loans	Loan #				Year 1
5838	Depot Relocation - WATC ID# 50149	117	(87,808)	(43,478)	(87,808)	(91,284)
5839	Truck Bay - WATC ID# 50364	118	(9,363)	(4,645)	(9,363)	(9,657)
5840	Various Projects - WATC ID# 50427	119	(14,290)	(7,110)	(14,290)	(14,572)
5841	Roche Park Court 3 - WATC ID# 74741	120	(10,571)	(10,530)	(10,571)	(10,734)
5842	Venn St River Stop - WATC ID# 77248	121	(23,130)	(11,529)	(23,130)	(23,422)
5843	Building Capital Works - WATC ID# 138026	122	(30,517)	(15,222)	(30,517)	(30,809)
5844	Solar Panels - WATC ID# 138027	123	(9,102)	(9,102)	(9,102)	
5845	Server Upgrade - WATC ID# 140864	124	(14,141)	(14,141)	(14,141)	0
5846	SSL - Collie Golf Club - WATC ID# 259626	125	(14,743)	(14,743)	(14,743)	(15,553)
	Total Existing Loans		(213,665)	(130,501)	(213,665)	(196,031)
	2026/27 New Loans					
XXXX	Staff Housing - Senior Execuitve	126	0	0	0	(10,610)
XXXX	Staff Housing - Manager	127	0	0	0	(8,621)
XXXX	ERP System - $500,000	XXX	0	0	0	
	Total Proposed Loans		0	0	0	(19,230)
	Total Borrowing Principal Repayments		(213,665)	(130,501)	(213,665)	(215,262)

Interest Expense - Borrowings

	Loan #	General Ledger	2025/26 Budget	2025/26 Forecast	2026/27
Existing Loans					
	115	5879	0	0	
	116	5976	0	0	
Depot Relocation	117	5942	(20,643)	(20,643)	(14,300)
Truck Bay	118	5943	(986)	(986)	(537)
Various Projects	119	5953	(1,421)	(1,421)	(803)
Roche Park Court 3	120	5955	(1,125)	(1,125)	(636)
Venn Street River Stop	121	5956	(2,131)	(2,131)	(1,130)
Building Capital Works	122	5957	(2,606)	(2,606)	(1,274)
Solar Panels	123	5958	(23)	(23)	
Server Upgrade	124	5959	(53)	(53)	
SSL - Collie Golf Club	125	5960	(30,124)	(30,124)	(25,694)
				0	
Total Existing Loans			(59,112)	(59,112)	(44,373)
Proposed Loans					
Staff Housing - Senior Executive	126	5961	0	(0)	(24,000)
Staff Housing - Manager	127	5965	0	(0)	(19,500)
New ERP system	128	NEW GL	0	0	0
Total Proposed Loans			0	(0)	(43,500)
Total Borrowing Interest Expense			(59,112)	(59,112)	(87,873)

Interest Revenue - Self Supporting Loan Reimbursements

	Loan #				
Self Supporting Loan Revenue					
SSL - Collie Golf Club	125	7611	0	30,124	25,694
Total SSL Revenue					25,694

State Loan Guarantee Fee - Borrowings

			2025/26		2026/27
Existing Loans	Loan #				
Depot Relocation	117	5942	(20,643)	(20,643)	(2,234)
Truck Bay	118	5943	(986)	(986)	(87)
Various Projects	119	5953	(1,421)	(1,421)	(236)
Roche Park Court 3	120	5955	(1,125)	(1,125)	(251)
Venn Street River Stop	121	5956	(2,131)	(2,131)	(546)
Building Capital Works	122	5957	(2,606)	(2,606)	(825)
Solar Panels	123	5958	(23)	(23)	
Server Upgrade	124	5959	(53)	(53)	0
SSL - Collie Golf Club	125	5960	(30,124)	(30,124)	(3,506)
			0	0	
Total Existing Loans			(59,112)	(59,112)	(7,684)
Proposed Loans					
Staff Housing - Senior Executive	126	5961	0	(0)	(2,966)
Staff Housing - Manager	127	5965			(2,410)
New ERP system	128	NEW GL			
Total Proposed Loans			0	(0)	(5,375)
Total State Loan Guarantee Fee Expense			(59,112)	(59,112)	(13,060)

State Loan Guarantee Fee Revenue - Self Supporting Loan Reimbursements

	Loan #			
Self Supporting Loan Revenue				
SSL - Collie Golf Club	125	30,124	30,124	3,506
Total SSL Revenue		30,124	30,124	3,506

SCHEDULE OF FEES AND CHARGES
2026/2027

Definition:

Community Group is defined as:
Any not-for-profit sporting, recreational or community organisation that is involved in activities that benefits the Collie community.

Family is defined as:
Two(2) named adults and children aged under 18 years of age residing at the same address as at least one of the named adults.

Shire of
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Development Applications

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
1	Not more than $50,000	Statutory	*Planning and Development Regulations 2009*	GST Free	$147.00
2	Between $50,000 and $500,000	Statutory	*Planning and Development Regulations 2009*	GST Free	0.32% of estimated cost of development
3	Between $500,000 and $2.5m	Statutory	*Planning and Development Regulations 2009*	GST Free	$1,700 plus 0.257% for every $1 in excess of $500,000
4	Between $2.5m and $5m	Statutory	*Planning and Development Regulations 2009*	GST Free	$7,161 plus 0.206% for every $1 in excess of $2.5 million
5	Between $5m and $21.5m	Statutory	*Planning and Development Regulations 2009*	GST Free	$12,633 plus 0.123% for every $1 in excess of $5 million
6	More than $21.5m	Statutory	*Planning and Development Regulations 2009*	GST Free	$34,196.00

7	Where the development has commenced or been carried out (other than extractive industry)	Statutory	*Planning and Development Regulations 2009*	GST Free	Development Application Fee plus, by way of penalty, twice that fee
8	Extractive Industry	Statutory	*Planning and Development Regulations 2009*	GST Free	$739.00
9	Extractive Industry - where the development has commenced or been carried out	Statutory	*Planning and Development Regulations 2009*	GST Free	Extractive Industry Fee plus, by way of penalty, twice that fee
10	Determining an application for exchange of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory	*Planning and Development Regulations 2009*	GST Free	$295.00
11	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has commenced or been carried out	Statutory	*Planning and Development Regulations 2009*	GST Free	Fee above plus, by way of penalty, twice that fee
12	Cancellation or amendment charges	Statutory	*Planning and Development Regulations 2009*	GST Free	$295.00

Subdivisions

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
13	Clearance less than 5 lots	Statutory	*Planning and Development Regulations 2009*	GST Free	$73 per lot
14	Clearance between 5 and 195 lots	Statutory	*Planning and Development Regulations 2009*	GST Free	$73 for the first 5 lots and $35 per lot thereafter
15	Clearance more than 195 lots	Statutory	*Planning and Development Regulations 2009*	GST Free	$7,393.00
16	Supervision Fee- when an engineer has been consulted	Statutory	*Planning and Development Act 2005 (s 158)*	GST Charged	1.50% of total roads and drains
17	Supervision Fee - when an engineer has not been consulted	Statutory	*Planning and Development Act 2005 (s 158)*	GST Charged	3.00% of total roads and drains
18	Defects Maintenance Bond	Statutory		GST Free	$0

Home Occupation

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
19	Initial Application Fee	Statutory	*Planning and Development Regulations 2009*	GST Free	$222
20	Fee - where home occupation has commenced without approval	Statutory	*Planning and Development Regulations 2009*	GST Free	The Initial Application Fee plus, by way of penalty, twice that fee

21	Annual Renewal	Statutory	*Planning and Development Regulations 2009*	GST Free	$73.00
22	Annual Renewal - where application is made after the approval has expired	Statutory	*Planning and Development Regulations 2009*	GST Free	The Annual Renewal Fee plus, by way of penalty, twice that fee

Scheme Amendment/Structure Plan

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
23	Request to initiate	Council		GST Charged	This fee is calculated in accordance with the Planning and Development Regulations 2009 (Part 7, Division 2)
24	Processing fee - base/standard	Council		GST Charged	This fee is calculated in accordance with the Planning and Development Regulations 2009 (Part 7, Division 2)
25	Processing fee - complex	Council		GST Charged	This fee is calculated in accordance with the Planning and Development Regulations 2009 (Part 7, Division 2)
26	Lodgement of Structure Plan/Local Development Plan (Initial charge, based on 12hrs; final charge is subject to hours required on application)	Council		GST Charged	This fee is calculated in accordance with the Planning and Development Regulations 2009 (Part 7, Division 2)
27	Director/ Manager/ Shire Planner (hourly rate)	Statutory	*Planning and Development Regulations 2009*	GST Charged	This fee is calculated in accordance with the Planning and Development Regulations 2009 (Part 7, Division 2)
28	Environmental Health Officer (hourly rate)	Statutory	*Planning and Development Regulations 2009*	GST Charged	This fee is calculated in accordance with the Planning and Development Regulations 2009 (Part 7, Division 2)
29	Administrative Assistant (hourly rate)	Statutory	*Planning and Development Regulations 2009*	GST Charged	This fee is calculated in accordance with the Planning and Development Regulations 2009 (Part 7, Division 2)
30	Advertising for Scheme Amendment/Structure Plan	Council		GST Charged	Cost plus 10%
31	Lodgement of a Notification on the Title	Council		GST Free	$220.00

Miscellaneous Planning Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
32	Document Search - Residential	Council		GST Charged	$65.00
33	Document Search - Commercial (per hour, min 1 hour)	Council		GST Charged	$93.00
34	Providing a Zoning Certificate	Statutory	*Planning and Development Regulations 2009*	GST Free	$73.00
35	Replying to a property settlement questionnaire	Statutory	*Planning and Development Regulations 2009*	GST Free	$73.00

36	Providing written planning advice	Statutory	*Planning and Development Regulations 2009*	GST Free	$73.00
37	Advertising of Development Applications-1 Advertisement	Council		GST Charged	Cost + 10%
38	Advertising of Development Applications-2 Advertisements	Council		GST Charged	Cost + 10%
39	Shipping Containers for Storage Bond	Council		GST Free	$1,000.00
40	Issue of Section 40 Certificate (Liquor Act)	Council		GST Charged	$167.00
41	South West Joint Design Review Panel Sitting Fees	Council		GST Charged	$2,195 per meeting

Camp Sites

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
42	Application/Renewal of a license (Reg 45)	Statutory	*Caravan Park and Camping Grounds Regulations 1997*	GST Free	Minimum $200 or site fee multiply by number of sites per application
43	Long Stay Site (Fee to be multiplied by number of sites)	Statutory	*Caravan Park and Camping Grounds Regulations 1997*	GST Free	$6.00
44	Short Stay Site (Fee to be multiplied by number of sites)	Statutory	*Caravan Park and Camping Grounds Regulations 1997*	GST Free	$6.00
45	Camp Site (Fee to be multiplied by number of sites)	Statutory	*Caravan Park and Camping Grounds Regulations 1997*	GST Free	$3.00
46	Overflow Site (Fee to be multiplied by number of sites)	Statutory	*Caravan Park and Camping Grounds Regulations 1997*	GST Free	$1.50
47	Additional Fee by way of Penalty for Renewal after Expiry	Statutory	*Caravan Park and Camping Grounds Regulations 1997*	GST Free	$20.00
48	Transfer of Licence	Statutory	*Caravan Park and Camping Grounds Regulations 1997*	GST Free	$100.00
49	Appeal to Minister	Statutory	*Caravan Park and Camping Grounds Regulations 1997*	GST Free	$100.00
50	Approval of Park Homes and Other Structures on Caravan Parks	Statutory	*Caravan Park and Camping Grounds Regulations 1997*	GST Free	$183.00
51	Application for approval for Camping on Private Land (Regulation 11)	Statutory	*Caravan Park and Camping Grounds Regulations 1997*	GST Free	$183.00

Building Permits

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
52	Certified Application - Class 1 and 10	Statutory	*Building Act 2011 (s 16 (1))*	GST Free	0.19% of value min $110
53	Uncertified Application - Class 1 and 10	Statutory	*Building Act 2011 (s 16 (1))*	GST Free	0.32% of value min $110
54	Certified Application - Class 2 to 9	Statutory	*Building Act 2011 (s 16 (1))*	GST Free	0.09% of value min $110

Demolition Permits

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
55	Class 1 and 10	Statutory	*Building Act 2011 (s 16 (1))*	GST Free	$110.00
56	Class 2 to 9 (per storey)	Statutory	*Building Act 2011 (s 16 (1))*	GST Free	$110.00

Occupancy Permits

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
57	Occupancy Permits, Temporary Occupancy Permits, Modifications and Replacements	Statutory	*Building Act 2011 (s46 , s47, s48, s49, s52)*	GST Free	$110.00

Extension of Time Applications

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
58	BA22 – Application to extend a building or demolition permit.	Statutory	*Building Act 2011 (s46 , s47, s48, s49, s52)*	GST Free	$110.00

Unauthorised Work Applications

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
59	Retrospective Building Approval Certificate	Statutory	*Building Act 2011 (s51 (3))*	GST Free	0.38% of value min $110
60	Retrospective Occupancy Permit - Class 2 to 9	Statutory	*Building Act 2011 (s51 (2))*	GST Free	0.38% of value min $110
61	Building Approval Certificate where Unauthorised Work has not been done	Statutory	*Building Act 2011 (s52 (2))*	GST Free	$110.00

Regulatory Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
62	Building Services Levy - Building and Demolition Permits	Statutory	*Building Act 2011*	GST Free	0.137% of value min $61.65
63	Building Services Levy - Occupancy Permits and Building Approval Certificates(excluding s46 & s48)	Statutory	*Building Act 2011*	GST Free	$61.65
64	Building Services Levy - Occupancy Permits and Building Approval Certificates for unauthorised work	Statutory	*Building Act 2011*	GST Free	0.274% of value min $123.30
65	BCITF Levy (if over $20,000)	Statutory		GST Free	0.20% of estimated value
66	Swimming Pool Inspections (Annual fee)	Statutory	*Building Act 2011 (regulation 53)*	GST Charged	$60.00

Miscellaneous Building Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
67	Plan Search Request – Residential (per property)	Council		GST Charged	$65.00
68	Plan Search Request – Commercial (per property)(per hour, min 1 hour)	Council		GST Charged	$93.00
69	Written Information from Building Surveyor or Site inspection	Council		GST Charged	$130.00
70	Application to Amend Building Standard	Statutory	*Building Act 2011 (regulation 31)*	GST Free	$2,160.15
71	Application for a park home	Council	*Caravan and Camping Ground Act*	GST Free	$200.00
72	Second-Hand Dwellings and Buildings Bond	Council		GST Free	$5,000.00
73	Verge/Footpath Damage Bond - Building Works	Council		GST Free	$1,025.00
74	Verge/Footpath Damage Bond – Civil Works	Council		GST Free	$2,150.00
75	Verge/Footpath Damage Inspection Fee	Council		GST Charged	$115.00
76	Application for approval of battery powered smoke alarms	Statutory	*Building Act 2011 (regulation 61)*	GST Free	$179.40
77	Swimming Pool Inspection (upon request)	Council		GST Charged	$312.00
78	New Swimming Pool Barrier Inspection	Council		GST Charged	$312.00
79	Building Licences/Permits Report (Current property owner only)	Council		GST Charged	$33.00
80	Building Approval List - 12 Months	Council		GST Free	$100.00

Building Certification Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
81	BA3 Certification Service for Class 2-9 Buildings (up to 500m2)	Council		GST Charged	0.20% of value min $350
82	BA17 Certificate of Construction Compliance (per hour)	Council		GST Charged	$180 per hour min $350
83	BA18 Certificate of Construction Compliance (per hour)	Council		GST Charged	$180 per hour min $350

Food Registration Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
84	Food Premises Notification fee	Council		GST Free	$75.00
85	Food Premises Registration fee	Council		GST Free	$150.00
86	Multiple Premises Assessment Fee (i.e. supermarkets)	Council		GST Free	$598.00
87	Annual High Risk Assessment Fee	Council		GST Free	$350.00
88	Annual Medium Risk Assessment Fee	Council		GST Free	$280.00
89	Annual Low Risk Assessment Fee	Council		GST Free	$173.00
90	Audit Review Fee	Council		GST Free	$75.00
91	Settlement Enquiry of a Food Business	Council		GST Charged	$100.00
92	Alteration to existing Food Business Registration Certificate	Council		GST Charged	$45.00

Trading in Public Places

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
93	Application Fee (Commercial/For profit only)	Council		GST Free	$87.00
94	Licence Fee - Daily	Council		GST Free	$20.00
95	Licence Fee - Weekly (Continuous)	Council		GST Free	$80.00
96	Licence Fee - Monthly (Continuous)	Council		GST Free	$240.00
97	Licence Fee - Annually (Continuous)	Council		GST Free	$2,000.00
98	Not for Profit Organisations	Council		GST Free	$50.00
99	Collie Community Groups & Local Fund Raising	Council		GST Free	Free
100	Permit - Signage - 1 Year	Council		GST Free	$150.00
101	Permit - Alfresco Area - 1 Year	Council		GST Free	$150.00
102	Application to Amend a Trading in Public place or Alfresco Permit	Council		GST Charged	$87.00

Public Buildings

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
103	Applications under Health (Public Building) Regulations 1992	Statutory	*Health (Public Building) Regulations 1992*	GST Free	$55 per hour to a maximum of $871
104	Public Building (including Events) Application Fees - 1 up to 50	Council		GST Free	$115.00
105	Public Building (including Events) Application Fees - 51 up to 200	Council		GST Free	$248.00
106	Public Building (including Events) Application Fees - Over 200	Council		GST Free	$415.00
107	Application to extend or alter a Public Building	Council		GST Free	$115.00
108	Lodging house fee - Less than 100	Council		GST Free	$150.00
109	Lodging house fee - More than 100	Council		GST Free	$350.00

Treatment of Sewage and Disposal of Effluent and Liquid Waste

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
110	Application for approval of waste water apparatus	Statutory	*Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*	GST Free	$118.00
111	Inspect and Issue 'Permit to use apparatus'	Statutory	*Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*	GST Free	$118.00
112	Apparatus re-inspection fee	Statutory	*Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*	GST Free	$118.00
113	Additional fee for renewal after expiry	Statutory	*Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*	GST Free	$20.00
114	Local Government report fee (for large apparatus)	Council		GST Charged	$250.00

Dog Registration Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
115	Sterilised - 1 Year (pensioner discount-50%)	Statutory	*Dog Regulations 2013*	GST Free	$20.00
116	Sterilised - 3 Years (pensioner discount-50%)	Statutory	*Dog Regulations 2013*	GST Free	$42.50
117	Sterilised - Lifetime (pensioner discount-50%)	Statutory	*Dog Regulations 2013*	GST Free	$100.00
118	Unsterilised - 1 Year (pensioner discount-50%)	Statutory	*Dog Regulations 2013*	GST Free	$50.00
119	Unsterilised - 3 Years (pensioner discount-50%)	Statutory	*Dog Regulations 2013*	GST Free	$120.00
120	Unsterilised - Lifetime (pensioner discount-50%)	Statutory	*Dog Regulations 2013*	GST Free	$250.00
121	Registration of dog kept in an approved kennel establishment (per establishment)	Statutory	*Dog Regulations 2013*	GST Charged	$200.00
122	Registration of Dangerous Dog - 1 year	Statutory	*Dog Regulations 2013*	GST Charged	$50.00
123	Annual Kennel Inspection Fee	Council		GST Charged	$140.00

Cat Registration Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
124	Sterilised - 1 Year (pensioner discount-50%)	Statutory	*Cat Regulations 2012*	GST Free	$20.00
125	Sterilised - 3 Years (pensioner discount-50%)	Statutory	*Cat Regulations 2012*	GST Free	$42.50
126	Sterilised - Lifetime (pensioner discount-50%)	Statutory	*Cat Regulations 2012*	GST Free	$100.00
127	Application to Breed Cats (per breeding cat)	Statutory	*Cat Regulations 2012*	GST Charged	$100.00

Ranger Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
128	Dog Pound Fee	Council		GST Free	$130.00
129	Dog Sustenance charge (per day)	Council		GST Charged	$15.00
130	Surrender of Dog	Council		GST Charged	$165.00
131	Permit to keep more than 2 dogs (including inspection fee)	Council		GST Charged	$130.00
132	Cat Pound Fee	Council		GST Free	$115.00
133	Cat Sustenance charge (per day)	Council		GST Charged	$15.00
134	Surrender of Cat	Council		GST Charged	$165.00
135	Animal Microchipping	Council		GST Charged	$71.00
136	Stock Impound Fee	Council		GST Charged	$200 per head
137	Stock Sustenance charge (per day)	Council		GST Charged	$50 per head
138	Impounded Vehicle towing	Council		GST Charged	Towing at cost + 10%
139	Impounded Vehicle Fee	Council		GST Charged	$100.00
140	Impounded Vehicle storage fee (per day)	Council		GST Charged	$15.00
141	Final Demand Fees	Council		GST Charged	$27.00

Swimming Pool Single Entry

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
142	General Admission (Adult)	Council		GST Charged	$8.00
143	Student (primary school 4+ years and high school aged) (Age 10+ must produce proof of enrolment/student status)	Council		GST Charged	$5.50
144	Concession (Pension/Health Care/Disability Cards/Seniors/Companion Card accepted)	Council		GST Charged	$5.50
145	Age 3 and under	Council		GST Charged	Free

Swimming Pool Season Tickets

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
146	Family*	Council		GST Charged	$390.00
147	Family* Concession (Family Health Care Card)	Council		GST Charged	$225.00
148	Individual	Council		GST Charged	$184.00
149	Student & Senior Cards Concession (Age 10+ must produce proof of enrolment/student status)	Council		GST Charged	$140.00
150	Concession (Pension/Health Care/Disability Cards/Seniors/Companion Card accepted)	Council		GST Charged	$92.00

Swimming Pool Miscellaneous Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
151	Spectators (Swimming lessons and carnivals)	Council		GST Charged	Free
152	Spectators (Non swimming- excluding Swimming lessons and carnivals)	Council		GST Charged	Free
153	Participants (Swimming lessons and carnivals)	Council		GST Charged	$5.50 Free for school in term swimming lessons
154	Book of 10 single entry tickets - General Admission (Adult)	Council		GST Charged	$68.00
155	Book of 10 single entry tickets - student & concession (Pension/Health Care/Disability Cards/Seniors/Companion Card accepted)	Council		GST Charged	$47.00
156	Aqua Fitness Class ($6.50 discount with a season pass)	Council		GST Charged	$17.50
157	Aqua Fitness concession ($6.50 discount with a season pass)	Council		GST Charged	$15.50
158	Aqua Fitness with Season Ticket ($6.50 discount with a season pass)	Council		GST Charged	$13.50
159	Aqua Fitness 10 visit pass ($55.00 discount with a season pass)	Council		GST Charged	$148.50
160	Aqua Fitness 10 visit pass - concession ($55.00 discount with a season pass)	Council		GST Charged	$131.50
161	Special Event Days	Council		GST Charged	Free
162	Promotional and Other Events	Council		GST Charged	up to $20 per participant
163	Inflatable Hire - large (includes lifeguards)	Council		GST Charged	$150 per hour
164	Swimming Pool Kiosk	Council		GST Charged	Prices as marked
165	Lifeguard Hire	Council		GST Charged	$55 per hour
166	Pool Manager Hire				$80 per hour
167	Lane Hire	Council		GST Charged	$25 per hour

Library Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/276 (inc GST)
167	Library replacement card	Council		GST Charged	$5.00
168	Sale of second hand books	Council		GST Charged	Prices as marked
169	Computer Use (Free use by WA Concession card holders and students)	Council		GST Charged	$5 per hour
170	Library events	Council		GST Charged	$10.00-$25.00
171	Lost/damaged Items (as per State Library determination)	Council		GST Charged	Cost plus 10%

Library Hire Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
172	Meeting Room per hour or part thereof (free for community groups)	Council		GST Charged	$60.00
173	Meeting Room (4 hours) (free for community groups)	Council		GST Charged	$180.00
174	Meeting Room Full Day (free for community groups)	Council		GST Charged	$300.00

Roche Park Stadium & Court Hire

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
175	Stadium: Major per day - Court 1 & 2	Council		GST Charged	$380 per day
176	Stadium: Major multi day -Court 1 & 2	Council		GST Charged	$280 per day
177	Stadium: Minor per day -Court 3	Council		GST Charged	$225 per day
178	Stadium: Minor multi day -Court 3				$160 day
179	Stadium: Full Court	Council		GST Charged	$65 per hour
180	Stadium: Half Court	Council		GST Charged	$45 per hour
181	Courts: Casual Use	Council		GST Charged	$2-$12 per person (manager to determine based on staffing arrangements and use availability)

Roche Park Association Hire

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
182	Stadium Full Court (Juniors) - Games	Council		GST Charged	$30 per hour
183	Stadium Full Court (Seniors) - Games	Council		GST Charged	$50 per hour
184	Stadium Half Court (Juniors) - Games	Council		GST Charged	$20 per hour
185	Stadium Half Court (Seniors) - Games	Council		GST Charged	$30 per hour
186	Stadium (Juniors & Seniors) - Training	Council		GST Charged	Half Court: $20 per hour Full Court : $30 per hour

Roche Park School Bookings

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
187	Major Stadium	Council		GST Charged	$195 per day
188	Minor Stadium	Council		GST Charged	$145 per day
189	Stadium Hire -individual students	Council		GST Charged	$2 per student per hour

Roche Park Facility Hire

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
190	Additional Staffing	Council		GST Charged	$68 per hour
191	Birthday Party (includes room and setup) - 4 hour max.	Council		GST Charged	$50 per event
192	Birthday Party (includes room and setup with cleaning) - 4 hour max.	Council		GST Charged	$120 per event
193	Function Room (includes room, kitchen and setup) - 2 hour min.	Council		GST Charged	$250 per day or $50 per hour
194	Function Room (includes room, kitchen and setup with cleaning) - 2 hour min.	Council		GST Charged	$320 per day or $120 per hour
195	Small Meeting Room (free for community groups)	Council		GST Charged	$140 per day or $25 per hour
196	Kiosk and/or Kitchen	Council		GST Charged	$170 per day or $35 per hour
197	Room Setup	Council		GST Charged	$75.00
198	Tea/Coffee	Council		GST Charged	$2 per person
199	External Toilets and/or Changerooms	Council		GST Charged	$35 per day or $120 with cleaning

Roche Park Fitness Classes

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
200	Group Fitness (per person)	Council		GST Charged	$14.00
201	Group Fitness (Concession) (per person)	Council		GST Charged	$10.00
202	Group Fitness (10 visit pass) (per person	Council		GST Charged	$120.00
203	Group Fitness (12 Months Membership)	Council		GST Charged	$760 per person (Monthly Direct Debit-$70/month)
204	Senior Fitness Session	Council		GST Charged	$5-$12 (depends on the fitness class)
205	Senior Fitness Assessment (per person)	Council		GST Charged	$70.00

Roche Park Recreation Programs

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
206	Events and Programs (per person)	Council		GST Charged	Price set at launch

Roche Park Other Fees & Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
	Team Sports				
207	Weekly Team Fee	Council		GST Charged	\$37- \$47
208	Team Nomination Fee	Council		GST Charged	\$40 - \$55
209	Forfeit -greater than 24 hours notice	Council		GST Charged	\$50
210	Forfeit -less than 24 hours notice	Council		GST Charged	\$70
211	Forfeit - No notice of forfeit	Council		GST Charged	\$95
	Individual Sports				
212	Individual Sport program - session fee	Council		GST Charged	\$7.50
213	Individual Sport program - registration fee	Council		GST Charged	\$7.50
	Others				
214	Roche Park Kiosk Items	Council		GST Charged	Prices as marked

Sport and Recreation Ground Single Use Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/276 (inc GST)
215	Recreation Ground - per day (Day Fee)	Council		GST Charged	$250.00
216	Recreation Ground - per day (Night Fee)	Council		GST Charged	$320.00
217	Wallsend Ground - per day (Day Fee)	Council		GST Charged	$215.00
218	Wallsend Ground - per day (Night Fee)	Council		GST Charged	$305.00
219	South West Football League (Per Day)	Council		GST Charged	$250.00

Sport and Recreation Ground Annual Maintenance Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
220	Collie River Valley Little Athletics	Council		GST Charged	$461.00
221	Collie Eagles Football Club	Council		GST Charged	$3,495.00
222	Collie Fossils	Council		GST Charged	$560.00
223	Collie Motorcycle Club	Council		GST Charged	Cost
224	Collie Cricket Association	Council		GST Charged	$3,039.00
225	Collie Lawn Tennis	Council		GST Charged	$1,994.00
226	Collie Soccer Club	Council		GST Charged	$3,039.00
227	Collie Swimming Club (Includes lighting)	Council		GST Charged	$1,415.00
228	Collie Underwater Hockey Association (Includes lighting)	Council		GST Charged	$1,415.00
229	Western Riding Association	Council		GST Charged	$1,140.00
230	Collie Harness Racing Club	Council		GST Charged	$1,140.00

Grants of Right of Burial

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
231	Issue of Grant of Right of Burial	Council		GST Free	$625.00
232	Transfer of Grant of Right of Burial	Council		GST Free	$50.00
233	Renewal of Grant of Right of Burial	Council		GST Free	$625.00
234	Copy of Grant of Right of Burial	Council		GST Free	$50.00

Burial Sites

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
235	Reservation of grave (non refundable)	Council		GST Charged	$195.00
236	Interment of an adult grave (other than an infant)	Council		GST Charged	$1,495.00
237	Interment of an infant grave	Council		GST Charged	$475.00
238	Interment of a cremated ashes in gravesite	Council		GST Charged	$175.00
239	Interment surcharge for after 2pm	Council		GST Charged	$345.00
240	Interment without notice	Council		GST Charged	$575.00
241	Interment surcharge for weekends and public holidays	Council		GST Charged	$575.00
242	Reopening of a grave	Council		GST Charged	$2,055.00
243	Exhumation	Council		GST Charged	$1,370.00

Niche Wall & Modular Niche

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
244	Reservation of Niche Wall or Modular Niche (non refundable)	Council		GST Charged	$195.00
245	Placement of a cremated ashes into Niche Wall or Modular Niche (including affixing plaque)	Council		GST Charged	$195.00
246	Affixing plaque to Niche Wall or Modular Niche	Council		GST Charged	$195.00
247	Single plaque (Niche Wall and Modular Niche)	Council		GST Charged	$455.00
248	Double plaque (Niche Wall only)	Council		GST Charged	$685.00
249	Second Standard Inscription for a double plaque (Niche Wall only)	Council		GST Charged	$345.00

Memorial Garden

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
250	Reservation of interment Memorial Garden (non refundable)	Council		GST Charged	$195.00
251	Interment of a cremated ashes into Memorial Garden (including affixing plaque)	Council		GST Charged	$195.00
252	Affixing plaque to Memorial Garden	Council		GST Charged	$195.00
253	Single plaque for Memorial Garden (including cement plinth)	Council		GST Charged	$575.00

Cemetery License Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
254	Undertaker's annual license fee	Council		GST Charged	$345.00
255	Undertaker's single licence fee for one interment	Council		GST Charged	$115.00
256	Monumental Mason annual license fee	Council		GST Charged	$335.00
257	Monumental Mason single license fee	Council		GST Charged	$115.00
258	Permit to erect headstone	Council		GST Charged	$175.00

259	Permit to construct a vault	Council	GST Charged	$175.00
260	Cemetery search fee	Council	GST Charged	$50.00

Residential Kerbside Collection

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
261	Annual 3 bin service for residential property	Council		GST Charged	$458.00
262	Annual 3 bin service for residential property (pensioners only)	Council		GST Charged	$439.00
263	Annual rural waste charge	Council		GST Charged	$203.00
264	Additional annual general waste service for residental property (per bin)	Council		GST Charged	$223.00
265	Additional annual recycling service for residental property (per bin)	Council		GST Charged	$93.00
266	Additional annual FOGO recycling service for residental property (per bin)	Council		GST Charged	$143.00

Non Residential Kerbside Collection

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
267	Annual non residential general waste service (per bin) Pickup five times in a week	Council		GST Charged	$866.00
268	Annual non residential general waste service (per bin) Pickup once in a week	Council		GST Charged	$251.00
269	Annual non residential recycling service (per bin) Pickup 5 times a week every 2nd week	Council		GST Charged	$866.00
270	Annual non residential recycling service (per bin) Pickup once a fortnight	Council		GST Charged	$251.00
271	Annual non residential FOGO service (per bin) Pickup five times in a week	Council		GST Charged	$804.00
272	Annual non residential FOGO service (per bin) Pickup once in a week	Council		GST Charged	$188.00

Domestic Waste -no tip pass presented

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
273	Car, station wagon, small enclosed vehicle (Excluding asbestos disposal)	Council		GST Charged	$28 per load $5 concession for Collie residents
274	Light vehicle - ute, van or small trailer not exceeding 2.1m x 1.2m (excluding asbestos disposal)	Council		GST Charged	$32 per load $6 concession for Collie residents
275	Large trailer exceeding 2.1m x 1.2m - including dual axle, float, trailers with sides exceeding 600mm (excluding asbestos disposal)	Council		GST Charged	$55 per load $7 concession for Collie residents
276	Utility/van with small trailer not exceeding 2.1m x 1.2m (excluding asbestos disposal)	Council		GST Charged	$55 per load $7 concession for Collie residents
277	Utility/van with large trailer exceeding 2.1m x 1.2m - including dual axle, float, trailers with sides exceeding 600mm (excluding asbestos disposal)	Council		GST Charged	$85 per load $10 concession for Collie residents

Commercial / Industrial Waste

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
278	General and Co Mingled Waste (subject to inspection by gate attendant as it requires compliance with Shire of Collie landfill license)	Council		GST Charged	Ute, van or small trailer not exceeding 2.1m x 1.2m: $45 per load ($5 concession for Collie residents) Others (i.e, ute/van with trailer, trucks and skip bins) $150 per tonne or part thereof (sorted) ($30 concession for Collie residents) $250 per tonne or part thereof (unsorted) ($30 concession for Collie residents)
279	Clean fill - non contaminated subject to inspection by gate attendant	Council		GST Charged	Free

280	Non contaminated and sorted scrap metal	Council	GST Charged	$15 per tonne or part thereof
281	Light Green Waste (prunings, grass clippings etc)	Council	GST Charged	Ute/van or small trailer: $32 per load ($5 concession for Collie residents) Others (i.e, ute/van with trailer, trucks and skip bins) $55 per tonne or part thereof ($7 concession for Collie residents)
282	Heavy Green Waste (branches, stumps, greater than 300mm diameter)	Council	GST Charged	Ute/van or small trailer: $45 per load ($6 concession for Collie residents) Others (i.e, ute/van with trailer, trucks and skip bins) $75 per tonne or part thereof ($9 concession for Collie residents)
283	Non contaminated Construction Waste rubble, concrete and brick waste)	Council	GST Charged	$120 per tonne or part thereof ($50 concession for Collie residents)

284	Co Mingled Recycling including bulk cardboard	Council	GST Charged	Ute/van or small trailer: $40 per load ($6 concession for Collie residents) Others (i.e, ute/van with trailer, trucks and skip bins) $85 per tonne or part thereof ($9 concession for Collie residents)

Other disposals - not covered by tip pass

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
285	Tyres - car , motorbike and 4WD (each)	Council		GST Charged	$10.45
286	Tyres - car , motorbike and 4WD with rims attached (each)	Council		GST Charged	$20.90
286	Tyres - truck (each)	Council		GST Charged	$41.80
287	Tyres - truck with rims attached (each)	Council		GST Charged	$52.25
288	Vehicle bodies	Council		GST Charged	$80.00
289	Mattresses	Council		GST Charged	1 tip pass punch per mattress Non tip pass holder: $98 per item (Shire of Collie residents/property owners only)
290	Quarantine waste -asbestos	Council		GST Charged	$25 per sheet or $250 per tonne or part thereof (Shire of Collie residents/property owners only)
291	E-waste	Council		GST Charged	$11 per large item ie: tv's, computers small items free ie: phones
292	White Goods	Council		GST Charged	1 tip pass punch per refridgerated white good Residential non-tip pass holder: $11 per item Commercial: $25 per item
293	Empty gas bottles up to 9kg	Council		GST Charged	Free
294	Batteries (household and vehicle)	Council		GST Charged	Free
295	Paint & thinners	Council		GST Charged	Free
323	Fluorescent tubes	Council		GST Charged	Free
296	Hydrocarbon container	Council		GST Charged	$6 per drum

297	Waste Oil (more than 200 litre drum)	Council		GST Charged	$45 per drum
298	Small Animals (less than 50kg)	Council		GST Charged	$42.00
299	Medium Animals (50kg - 100kg)	Council		GST Charged	$125.00
300	Large Animals (larger than 100kg)	Council		GST Charged	$265.00

Other Transfer Station Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
301	Weigh Bridge Weighing (per weigh)	Council		GST Charged	$31.35
302	Re-use Shop Items	Council		GST Charged	Prices as marked

Rate Fees and Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
303	Interest Charge on Instalments	Council		GST Free	5.00%
304	Administration Charge on Instalments (each instalment)	Council		GST Free	$18.00
305	Overdue Rates Interest Charge	Council		GST Free	10.00%
306	Annual Direct Debit Arrangement fee	Council		GST Free	$25.00
307	Dishonoured Payment Administration fee	Council		GST Free	$15.00
308	Rate notice reissue (including instalment and final reminders)	Council		GST Free	$15.00
309	Debt Recovery Costs - Court Filing Fees Plus Associated Travel Fees (as per Legal Fees incurred by Council)	Council		GST Free	At cost
310	Council Administration Charge - Issue of Court Claim	Council		GST Free	$150.00
311	Administration Charge - Intention to Summons Letter	Council		GST Free	At cost

Property Search Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
312	Rate & Property Inquiry	Council		GST Free	$45.00
313	Rates, Orders & Requisitions	Council		GST Free	$245.00
314	Government Agency Rates Enquiry Fee	Council		GST Free	Refer to Officer Hourly Rate Charge
315	Non Commercial Use Property Listing - Electronic	Council		GST Charged	$350.00

Administration Building Hire Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
316	Council Chambers - per hour (free for community groups)	Council	*Policy CS1.2*	GST Charged	charge not required as retain for community purposes
317	Display Boards - 2 week period (free for community groups)	Council		GST Charged	charge not required as retain for community purposes

318	Meeting Room - per hour	Council		GST Charged	$50.00

Central Park Event Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
319	Hire of Stage (free for community groups and free events)	Council		GST Charged	$150 per hour
320	Additional cleaning of toilet facilities (if required)	Council		GST Charged	$75 per hour
321	Bond for commercial event	Council		GST Charged	$1,000.00

Other general charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2026/27 (inc GST)
322	Collie River Valley Number Plate	Council		GST Charged	$280
323	Verification of street numbers (per block)	Council		GST Charged	Free
323	Photocopying & printing - black & white (A4) (discount of 50% to community group)	Council		GST Charged	$0.35 each
324	Photocopying & printing - black & white (A3) (discount of 50% to community group)	Council		GST Charged	$0.40 each
325	Photocopying & printing - Colour A4 (discount of 50% to community group)	Council		GST Charged	$2.20 each
326	Photocopying & printing - Colour A3 (discount of 50% to community group)	Council		GST Charged	$3.20 each
327	Photocopying - black & white A2 (discount of 50% to community group)	Council		GST Charged	$7.50 each
328	Photocopying - Colour A2 (discount of 50% to community group)	Council		GST Charged	$10.00 each
329	Photocopying - black & white A1 (discount of 50% to community group)	Council		GST Charged	$15 each
330	Photocopying - Colour A1 (discount of 50% to community group)	Council		GST Charged	$20 each
331	Laminating - A4	Council		GST Charged	$1.20 each
332	Binding (only for community group at the library)	Council		GST Charged	$7.50 per document
333	Private Works	Council		GST Charged	Cost plus 50% plus GST
334	Mowing of school ovals	Council		GST Charged	100% of private works cost plus GST
335	Shopping Trolley pick up (per incident)	Council		GST Charged	$115

336	Eddie Woods Toilets-Shower	Council		GST Charged	$4 per shower
337	Electric Vehicle Charging	Council		GST Charged	$0.65 per kw
338	Election Nomination Fee	Statutory	*Local Government Act 1995*	GST Free	$100 per nomination
339	Event fees, tickets and programs not defined in the fees & charges (the charge will depend on cost of the delivery of the event/ program)	Council		GST Charged	$2.00 to $500
340	Key bond for Shire managed assets	Council		GST Free	$50.00
341	Freedom of Information - Application	Statutory		GST Free	$30.00
	Freedom of Information - Investigation Fee (per hour)	Statutory		GST Free	$65.00
	Freedom of Information - Photocopying (per copy)	Statutory		GST Free	$0.25