# SHIRE OF BROOMEHILL-TAMBELLUP

# ANNUAL BUDGET

# FOR THE YEAR ENDED 30 JUNE 2027

## LOCAL GOVERNMENT ACT 1995

## TABLE OF CONTENTS



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

a region driven by community spirit.

# SHIRE OF BROOMEHILL-TAMBELLUP
# STATEMENT OF COMPREHENSIVE INCOME
# FOR THE YEAR ENDED 30 JUNE 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Revenue** | | $ | $ | $ |
| Rates | 2(a) | 3,434,557 | 3,212,827 | 3,183,400 |
| Grants, subsidies and contributions | | 643,334 | 3,328,213 | 1,514,300 |
| Fees and charges | 13 | 503,451 | 510,452 | 518,300 |
| Interest revenue | 9(a) | 97,322 | 140,297 | 140,700 |
| Other revenue | | 358,323 | 320,164 | 319,600 |
| | | 5,036,987 | 7,511,953 | 5,676,300 |
| **Expenses** | | | | |
| Employee costs | | (3,204,318) | (2,648,219) | (2,762,500) |
| Materials and contracts | | (2,752,648) | (2,357,449) | (2,781,000) |
| Utility charges | | (272,556) | (222,796) | (260,000) |
| Depreciation | 6 | (2,365,129) | (2,336,865) | (2,201,700) |
| Finance costs | 9(c) | (64,318) | (52,428) | (54,500) |
| Insurance | | (210,662) | (192,874) | (214,600) |
| Other expenditure | | (264,883) | (236,123) | (98,400) |
| | | (9,134,514) | (8,046,754) | (8,372,700) |
| | | (4,097,527) | (534,801) | (2,696,400) |
| Capital grants, subsidies and contributions | | 5,652,688 | 2,529,560 | 3,680,800 |
| Profit on asset disposals | 5 | 36,371 | 47,809 | 61,900 |
| Loss on asset disposals | 5 | (10,489) | (41,438) | (89,300) |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 75,558 | 0 |
| | | 5,678,570 | 2,611,489 | 3,653,400 |
| **Net result for the period** | | **1,581,043** | **2,076,688** | **957,000** |
| **Total other comprehensive income for the period** | | **0** | **0** | **0** |
| **Total comprehensive income for the period** | | **1,581,043** | **2,076,688** | **957,000** |

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

# SHIRE OF BROOMEHILL-TAMBELLUP
# STATEMENT OF CASH FLOWS
# FOR THE YEAR ENDED 30 JUNE 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| **Receipts** | | $ | $ | $ |
| Rates | | 3,434,557 | 3,251,575 | 3,199,900 |
| Grants, subsidies and contributions | | 643,334 | 4,250,650 | 1,538,800 |
| Fees and charges | | 503,451 | 510,452 | 483,300 |
| Interest revenue | | 97,322 | 140,297 | 140,700 |
| Goods and services tax received | | 615,937 | 640,943 | 370,300 |
| Other revenue | | 358,323 | 320,164 | 319,600 |
| | | 5,652,924 | 9,114,081 | 6,052,600 |
| **Payments** | | | | |
| Employee costs | | (3,204,318) | (2,622,998) | (2,811,600) |
| Materials and contracts | | (2,752,648) | (2,674,049) | (2,745,900) |
| Utility charges | | (272,556) | (222,796) | (260,000) |
| Finance costs | | (64,318) | (53,644) | (54,500) |
| Insurance paid | | (210,662) | (192,874) | (214,600) |
| Goods and services tax paid | | (615,937) | (615,937) | (386,800) |
| Other expenditure | | (264,883) | (236,123) | (98,400) |
| | | (7,385,322) | (6,618,421) | (6,571,800) |
| **Net cash provided by (used in) operating activities** | 4 | (1,732,398) | 2,495,660 | (519,200) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (2,624,456) | (1,549,626) | (2,825,900) |
| Payments for construction of infrastructure | 5(b) | (4,393,153) | (2,341,514) | (2,681,600) |
| Proceeds from capital grants, subsidies and contributions | | 5,652,688 | 2,529,560 | 3,680,800 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 220,000 | 526,500 | 815,000 |
| Proceeds on disposal of financial assets at amortised cost - term deposits | | 0 | 340,766 | 0 |
| **Net cash (used in) investing activities** | | (1,144,921) | (494,314) | (1,011,700) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | |
| Repayment of borrowings | 7(a) | (141,669) | (117,138) | (117,100) |
| Proceeds from new borrowings | 7(a) | 550,000 | 0 | 0 |
| **Net cash provided by (used in) financing activities** | | 408,331 | (117,138) | (117,100) |
| **Net increase (decrease) in cash held** | | (2,468,988) | 1,884,208 | (1,648,000) |
| Cash at beginning of year | | 2,854,556 | 970,348 | 3,723,000 |
| **Cash and cash equivalents at the end of the year** | 4 | **385,568** | **2,854,556** | **2,075,000** |

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

## SHIRE OF BROOMEHILL-TAMBELLUP
## STATEMENT OF FINANCIAL ACTIVITY
## FOR THE YEAR ENDED 30 JUNE 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | |
| **Revenue from operating activities** | | $ | $ | $ |
| General rates | 2(a)(i) | 3,357,769 | 3,137,709 | 3,107,900 |
| Rates excluding general rates | 2(a) | 76,788 | 75,118 | 75,500 |
| Grants, subsidies and contributions | | 643,334 | 3,328,213 | 1,514,300 |
| Fees and charges | 13 | 503,451 | 510,452 | 518,300 |
| Interest revenue | 9(a) | 97,322 | 140,297 | 140,700 |
| Other revenue | | 358,323 | 320,164 | 319,600 |
| Profit on asset disposals | 5 | 36,371 | 47,809 | 61,900 |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 75,558 | 0 |
| | | 5,073,358 | 7,635,320 | 5,738,200 |
| **Expenditure from operating activities** | | | | |
| Employee costs | | (3,204,318) | (2,648,219) | (2,762,500) |
| Materials and contracts | | (2,752,648) | (2,357,449) | (2,781,000) |
| Utility charges | | (272,556) | (222,796) | (260,000) |
| Depreciation | 6 | (2,365,129) | (2,336,865) | (2,201,700) |
| Finance costs | 9(c) | (64,318) | (52,428) | (54,500) |
| Insurance | | (210,662) | (192,874) | (214,600) |
| Other expenditure | | (264,883) | (236,123) | (98,400) |
| Loss on asset disposals | 5 | (10,489) | (41,438) | (89,300) |
| | | (9,145,003) | (8,088,192) | (8,462,000) |
| Non cash amounts excluded from operating activities | 3(c) | 2,339,247 | 2,275,047 | 2,229,100 |
| **Amount attributable to operating activities** | | **(1,732,398)** | **1,822,175** | **(494,700)** |
| **INVESTING ACTIVITIES** | | | | |
| **Inflows from investing activities** | | | | |
| Proceeds from capital grants, subsidies and contributions | | 5,652,688 | 2,529,560 | 3,680,800 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 220,000 | 526,500 | 815,000 |
| | | 5,872,688 | 3,056,060 | 4,495,800 |
| **Outflows from investing activities** | | | | |
| Acquisition of property, plant and equipment | 5(a) | (2,624,456) | (1,549,626) | (2,825,900) |
| Acquisition of infrastructure | 5(b) | (4,393,153) | (2,341,514) | (2,681,600) |
| | | (7,017,609) | (3,891,140) | (5,507,500) |
| **Amount attributable to investing activities** | | **(1,144,921)** | **(835,080)** | **(1,011,700)** |
| **FINANCING ACTIVITIES** | | | | |
| **Inflows from financing activities** | | | | |
| Proceeds from new borrowings | 7(a) | 550,000 | 0 | 0 |
| Transfers from reserve accounts | 8(a) | 722,000 | 1,049,992 | 1,398,400 |
| | | 1,272,000 | 1,049,992 | 1,398,400 |
| **Outflows from financing activities** | | | | |
| Repayment of borrowings | 7(a) | (141,669) | (117,138) | (117,100) |
| Transfers to reserve accounts | 8(a) | (275,756) | (709,223) | (721,900) |
| | | (417,425) | (826,361) | (839,000) |
| **Amount attributable to financing activities** | | **854,575** | **223,631** | **559,400** |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | |
| **Surplus remaining at the start of the financial year** | 3 | 2,022,744 | 812,018 | 947,000 |
| Amount attributable to operating activities | | (1,732,398) | 1,822,175 | (494,700) |
| Amount attributable to investing activities | | (1,144,921) | (835,080) | (1,011,700) |
| Amount attributable to financing activities | | 854,575 | 223,631 | 559,400 |
| **Surplus remaining after the imposition of general rates** | 3 | **0** | **2,022,744** | **0** |

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

# SHIRE OF BROOMEHILL-TAMBELLUP
# FOR THE YEAR ENDED 30 JUNE 2027
# INDEX OF NOTES TO THE BUDGET

## 1 BASIS OF PREPARATION

The annual budget of the Shire of Broomehill-Tambellup which is a Class 4 local government is a forward looking document and has been prepared in accordance *with the Local Government Act 1995* and accompanying regulations.

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

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

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

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

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

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

**Initial application of accounting standards**
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

**New accounting standards for application in future years**
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

**Critical accounting estimates and judgements**
The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that 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

## 2. RATES AND SERVICE CHARGES

### (a) Rating Information

| Rate Description | Basis of valuation | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Actual total revenue | 2025/26 Budget total revenue |
|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ |
| **(i) General rates** | | | | | | | | | |
| 01 | GRV | 0.085130 | 250 | 3,468,352 | 295,261 | 0 | 295,261 | 290,240 | 285,800 |
| 02 | GRV-COMMERCIAL | 0.085130 | 13 | 231,810 | 19,734 | 0 | 19,734 | 19,159 | 19,200 |
| 03 | UV | 0.003664 | 338 | 794,245,008 | 2,910,114 | 0 | 2,910,114 | 2,825,409 | 2,823,900 |
| 04 | UV - MINING | 0.003664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total general rates** | | | 601 | 797,945,170 | 3,225,109 | 0 | 3,225,109 | 3,134,808 | 3,128,900 |
| **(ii) Minimum payment** | | **Minimum** $ | | | | | | | |
| 01 | GRV | 660.00 | 124 | 236,734 | 81,840 | 0 | 81,840 | 79,980 | 80,000 |
| 02 | GRV-COMMERCIAL | 660.00 | 1 | 720 | 660 | 0 | 660 | 645 | 600 |
| 03 | UV | 660.00 | 72 | 8,746,542 | 47,520 | 0 | 47,520 | 45,795 | 45,800 |
| 04 | UV - MINING | 660.00 | 4 | 23,289 | 2,640 | 0 | 2,640 | 2,769 | 2,600 |
| **Total minimum payments** | | | 201 | 9,007,285 | 132,660 | 0 | 132,660 | 129,189 | 129,000 |
| **Total general rates and minimum payments** | | | 802 | 806,952,455 | 3,357,769 | 0 | 3,357,769 | 3,263,997 | 3,257,900 |
| **(iii) Ex-gratia rates** | | | | | | | | | |
| Ex Gratia Rates | | | | | 76,788 | 0 | 76,788 | 75,118 | 75,500 |
| | | | | | 3,434,557 | 0 | 3,434,557 | 3,339,115 | 3,333,400 |
| Discounts (Refer note 2(d)) | | | | | | | 0 | (126,288) | (125,000) |
| Concessions (Refer note 2(e)) | | | | | | | 0 | 0 | (25,000) |
| **Total rates** | | | | | 3,434,557 | 0 | 3,434,557 | 3,212,827 | 3,183,400 |
| Instalment plan charges | | | | | | | 1,500 | 1,650 | 1,500 |
| Instalment plan interest | | | | | | | 3,500 | 4,381 | 3,500 |
| Interest on ESL | | | | | | | 1,000 | 1,013 | 1,300 |
| Interest on deferred rates | | | | | | | 500 | 0 | 500 |
| Late payment of rate or service charge interest | | | | | | | 15,000 | 27,178 | 15,000 |
| | | | | | | | 21,500 | 34,222 | 21,800 |

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)**
Full amount of rates and charges including arrears, to be paid on or before 09 October 2026 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

**Option 2 (Two Instalments)**
First instalment to be made on or before 09 October 2026 or 35 days after the date of issue appearing on the rate notice, whichever is the later, including all arrears and half the current rates and service charges; and
Second instalment to be made on or before 05 February 2027 or 2 months after the first instalment, whichever is the later.

**Option 3 (Four Instalments)**
First instalment to be made on or before 09 October 2026 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;
Second instalment to be made on or before 04 December 2026 or 2 months after the first instalment, whichever is the later;
Third instalment to be made on or before 05 February 2027 or 2 months after the second instalment, whichever is the later; and
Fourth instalment to be made on or before 09 April 2027 or 2 months after the third instalment, whichever is the later.

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---|---|---|---|---|
| | | $ | % | % |
| **Option one** | | | | |
| Single full payment | 9/10/2026 | 0 | 0.00% | 11.00% |
| | | | | |
| **Option two** | | | | |
| First instalment | 9/10/2026 | 0 | 5.50% | 11.00% |
| Second instalment | 5/02/2027 | 10 | 5.50% | 11.00% |
| | | | | |
| **Option three** | | | | |
| First instalment | 9/10/2026 | 0 | 5.50% | 11.00% |
| Second instalment | 4/12/2026 | 10 | 5.50% | 11.00% |
| Third instalment | 5/02/2027 | 10 | 5.50% | 11.00% |
| Fourth instalment | 9/04/2027 | 10 | 5.50% | 11.00% |

## 2. RATES AND SERVICE CHARGES (CONTINUED)

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

### (d) Early payment discounts

| Rate, fee or charge to which discount is granted | Type | Discount % | Discount ($) | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget | Circumstances in which discount is granted |
|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | |
| General Rates | Rate | 5.0% | | 0 | 126,288 | 125,000 | Payments made in full by the due date |
| | | | | 0 | 126,288 | 125,000 | |

### (e) Waivers or concessions

| Rate, fee or charge to which the waiver or concession is granted | Type | Waiver/ Concession | Discount % | Discount ($) | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | $ | $ | $ | | |
| General Rates - GRV | Rate | Concession | 100.0% | 0 | 0 | 0 | 10,000 | Three community organisations apply annually for a rate concession | Support of the Tambellup Business Centre which is a not for profit organisation; the Tambellup Golf Club as the only privately owned sporting facility in the Shire whose facilities are availabe for use by the whole community; the Broomehill Village Co-op who are working towards reopening the Imperial Hotel in Broomehill |
| General Rates - GRV | Rate | Waiver | | 15,000 | 0 | 0 | 15,000 | Through debt collection processes | Sale of properties for non-payment of rates and charges where the proceeds of sale fail to cover balances owing |
| | | | | | 0 | 0 | 25,000 | | |

## 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 | 385,568 | 2,854,556 | 2,075,000 |
| Financial assets | | 2,410,734 | 2,410,734 | 0 |
| Receivables | | 930,019 | 930,019 | 400,300 |
| Inventories | | 32,657 | 32,657 | 25,600 |
| | | 3,758,978 | 6,227,966 | 2,500,900 |
| **Less: current liabilities** | | | | |
| Trade and other payables | | (587,643) | (587,643) | (425,900) |
| Contract liabilities | | (1,206,846) | (1,206,846) | 0 |
| Long term borrowings | 7 | 21,192 | (120,477) | (117,100) |
| Employee provisions | | (436,510) | (436,510) | (298,000) |
| | | (2,209,807) | (2,351,476) | (841,000) |
| **Net current assets** | | 1,549,171 | 3,876,490 | 1,659,900 |
| **Less: Total adjustments to net current assets** | 3(b) | (1,549,171) | (1,853,746) | (1,659,900) |
| **Net current assets used in the Statement of Financial Activity** | | 0 | 2,022,744 | 0 |

### (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 Budget 30 June 2027 Carried forward | 2025/26 Actual 30 June 2026 Carried forward | 2025/26 Budget 30 June 2026 Carried forward |
|---|---|---|---|---|
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | 8 | (1,964,489) | (2,410,733) | (2,075,000) |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | (21,192) | 120,477 | 117,100 |
| Add: Current liabilities covered by funds held in reserve account | | | | |
| - Current portion of employee benefit provisions | | 436,510 | 436,510 | 298,000 |
| **Total adjustments to net current assets** | | (1,549,171) | (1,853,746) | (1,659,900) |

## EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

**Items excluded from calculation of budgeted deficiency**

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

### (c) Amounts excluded from operating activities

| | 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 |
|---|---|---|---|---|
| | | $ | $ | $ |
| Less: Profit on asset disposals | 5 | (36,371) | (47,809) | (61,900) |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | | 0 | (75,558) | 0 |
| Add: Loss on asset disposals | 5 | 10,489 | 41,438 | 89,300 |
| Add: Depreciation | 6 | 2,365,129 | 2,336,865 | 2,201,700 |
| Movement in current employee provisions associated with restricted cash | | 0 | (71,915) | 0 |
| Non-cash movements in non-current assets and liabilities: | | | | |
| - Pensioner deferred rates | | 0 | 778 | 0 |
| - Employee benefit provisions | | 0 | 63,965 | 0 |
| - Other provisions - LSL oncost non current | | 0 | 8,434 | 0 |
| Movement in Fixed Assets (Expensed) | | 0 | 18,849 | 0 |
| **Non cash amounts excluded from operating activities** | | 2,339,247 | 2,275,047 | 2,229,100 |

## 3. NET CURRENT ASSETS (CONTINUED)

### (d) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# 4. RECONCILIATION OF CASH

## (a) Reconciliation of cash

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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| | | $ | $ | $ |
| Cash and cash equivalents | | 385,568 | 2,854,556 | 2,075,000 |
| **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 | | 760,601 | 1,206,845 | 2,075,001 |
| Restricted financial assets at amortised cost - term deposits | | 2,410,734 | 2,410,734 | 0 |
| | | 3,171,335 | 3,617,579 | 2,075,001 |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Reserve accounts | 8 | 1,964,489 | 2,410,733 | 2,075,001 |
| Contract liabilities | | 1,206,846 | 1,206,846 | 0 |
| **Total restricted financial assets** | | 3,171,335 | 3,617,579 | 2,075,001 |

## (b) Reconciliation of net cash provided by operating activities

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| Net result | | 1,581,043 | 2,076,688 | 957,000 |
| Non-cash items: | | | | |
| Depreciation | 6 | 2,365,129 | 2,336,865 | 2,201,700 |
| (Profit)/loss on sale of assets | 5 | (25,882) | (6,371) | 27,400 |
| Adjustments to fair value of financial assets at fair value through profit and loss | | 0 | (75,558) | 0 |
| Changes in assets and liabilities: | | | | |
| (Increase) in receivables | | 0 | (186,845) | (10,500) |
| (Increase)/decrease in inventories | | 0 | (6,378) | 11,500 |
| (Increase)/decrease in trade and other payables | | 0 | (286,701) | 23,600 |
| Decrease in contract liabilities | | 0 | 1,173,036 | 0 |
| (Increase) in capital grant/contributions liabilities | | 0 | 0 | (49,100) |
| Decrease in employee related provisions | | 0 | 484 | 0 |
| Capital grants, subsidies and contributions | | (5,652,688) | (2,529,560) | (3,680,800) |
| Net cash provided by/(used in) operating activities | | (1,732,398) | 2,495,660 | (519,200) |

**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

| | 2026/27 Budget | | | | | 2025/26 Actual | | | | | 2025/26 Budget | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
| **(a) Property, Plant and Equipment** | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Land - freehold land | 0 | 0 | 0 | 0 | 0 | 12,768 | 0 | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 |
| Buildings - non-specialised | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Buildings - specialised | 1,964,456 | 0 | 0 | 0 | 0 | 247,519 | 0 | 0 | 0 | 0 | 1,015,500 | 0 | 0 | 0 | 0 |
| Furniture and equipment | 50,000 | 0 | 0 | 0 | 0 | 22,500 | 0 | 0 | 0 | 0 | 90,000 | 0 | 0 | 0 | 0 |
| Plant and equipment | 560,000 | (194,118) | 220,000 | 36,371 | (10,489) | 1,260,361 | (520,129) | 526,500 | 47,809 | (41,438) | 1,700,400 | (842,400) | 815,000 | 61,900 | (89,300) |
| PPE - work in progress | 0 | 0 | 0 | 0 | 0 | 6,478 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,624,456 | (194,118) | 220,000 | 36,371 | (10,489) | 1,549,626 | (520,129) | 526,500 | 47,809 | (41,438) | 2,825,900 | (842,400) | 815,000 | 61,900 | (89,300) |
| **(b) Infrastructure** | | | | | | | | | | | | | | | |
| Infrastructure - roads | 4,143,388 | 0 | 0 | 0 | 0 | 1,577,253 | 0 | 0 | 0 | 0 | 1,875,500 | 0 | 0 | 0 | 0 |
| Infrastructure - footpaths | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 | 0 |
| Infrastructure - parks and ovals | 240,765 | 0 | 0 | 0 | 0 | 68,650 | 0 | 0 | 0 | 0 | 182,100 | 0 | 0 | 0 | 0 |
| Infrastructure - water supply | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 0 | 0 | 0 |
| Infrastructure - other | 9,000 | 0 | 0 | 0 | 0 | 573,239 | 0 | 0 | 0 | 0 | 559,000 | 0 | 0 | 0 | 0 |
| Infrastructure - work in progress | 0 | 0 | 0 | 0 | 0 | 122,372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 4,393,153 | 0 | 0 | 0 | 0 | 2,341,514 | 0 | 0 | 0 | 0 | 2,681,600 | 0 | 0 | 0 | 0 |
| **Total** | 7,017,609 | (194,118) | 220,000 | 36,371 | (10,489) | 3,891,140 | (520,129) | 526,500 | 47,809 | (41,438) | 5,507,500 | (842,400) | 815,000 | 61,900 | (89,300) |

### MATERIAL ACCOUNTING POLICIES

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

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

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

## 6. DEPRECIATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Class** | | | |
| Buildings - non-specialised | 86,305 | 82,550 | 81,800 |
| Buildings - specialised | 285,932 | 273,492 | 254,500 |
| Furniture and equipment | 6,568 | 6,371 | 5,600 |
| Plant and equipment | 559,182 | 519,212 | 493,600 |
| Infrastructure - footpaths | 47,331 | 48,263 | 46,500 |
| Infrastructure - drainage | 9,314 | 9,497 | 9,400 |
| Infrastructure - parks and ovals | 99,704 | 101,667 | 89,000 |
| Infrastructure - water supply | 4,319 | 4,404 | 4,000 |
| Infrastructure - other | 65,555 | 66,846 | 16,800 |
| Infrastructure - roads | 1,200,919 | 1,224,563 | 1,200,500 |
| | 2,365,129 | 2,336,865 | 2,201,700 |
| **By Program** | | | |
| Governance | 44,234 | 43,301 | 54,400 |
| Law, order, public safety | 48,842 | 45,982 | 51,700 |
| Health | 20,095 | 2,270 | 2,500 |
| Housing | 82,655 | 82,550 | 81,800 |
| Community amenities | 10,526 | 10,512 | 10,300 |
| Recreation and culture | 284,308 | 285,271 | 276,000 |
| Transport | 1,299,279 | 1,321,839 | 1,700,100 |
| Economic services | 82,230 | 89,489 | 23,900 |
| Other property and services | 492,960 | 455,651 | 1,000 |
| | 2,365,129 | 2,336,865 | 2,201,700 |

### MATERIAL ACCOUNTING POLICIES

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

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

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

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

| | |
|---|---|
| Buildings - non-specialised | 40 years |
| Buildings - specialised | 40 to 70 years |
| Furniture and equipment | 4 to 10 years |
| Plant and equipment | 4 to 15 years |
| Infrastructure - footpaths | 20 years |
| Infrastructure - drainage | 80 years |
| Infrastructure - parks and ovals | 20 to 75 years |
| Infrastructure - water supply | 10 to 75 years |
| Infrastructure - other | 10 to 50 years |
| Infrastructure - roads | 20 to 90 years |

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

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

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

## 7. BORROWINGS

### (a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget Principal 1 July 2026 | 2026/27 Budget New Loans | 2026/27 Budget Principal Repayments | Budget Principal outstanding 30 June 2027 | 2026/27 Budget Interest Repayments | Actual Principal 1 July 2025 | 2025/26 Actual New Loans | 2025/26 Actual Principal Repayments | Actual Principal outstanding 30 June 2026 | 2025/26 Actual Interest Repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Loans | 2025/26 Budget Principal Repayments | Budget Principal outstanding 30 June 2026 | 2025/26 Budget Interest Repayments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Tambellup Pavilion | 99 | WATC | 4.00% | 742,590 | 0 | (54,919) | 687,671 | (34,200) | 795,372 | 0 | (52,782) | 742,590 | (35,962) | 795,372 | 0 | (52,800) | 742,572 | (37,300) |
| GROH Housing | 100 | WATC | 1.90% | 597,918 | 0 | (65,558) | 532,360 | (14,869) | 662,274 | 0 | (64,356) | 597,918 | (16,466) | 662,274 | 0 | (64,300) | 597,974 | (17,200) |
| Tambellup Depot Admin Building | 101 | WATC | 5.32% | 0 | 550,000 | (21,192) | 528,808 | (15,249) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 1,340,508 | 550,000 | (141,669) | 1,748,839 | (64,318) | 1,457,646 | 0 | (117,138) | 1,340,508 | (52,428) | 1,457,646 | 0 | (117,100) | 1,340,546 | (54,500) |

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

## 7. BORROWINGS (CONTINUED)

### (b) New borrowings - 2026/27

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|---|---|---|---|---|---|---|---|---|
| | | | | % | $ | $ | $ | $ |
| Tambellup Depot Admin Building | WATC | P & I | 10 | 5.32% | 550,000 | 166,159 | 0 | 550,000 |
| | | | | | 550,000 | 166,159 | 0 | 550,000 |

### (c) Unspent borrowings

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

### (d) Credit Facilities

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **Undrawn borrowing facilities credit standby arrangements** | | | |
| Bank overdraft limit | 500,000 | 500,000 | 500,000 |
| Bank overdraft at balance date | 0 | 0 | 0 |
| Credit card limit | 17,500 | 17,500 | 1,500 |
| Credit card balance at balance date | 0 | (1,768) | (2,000) |
| **Total amount of credit unused** | 517,500 | 515,732 | 499,500 |
| | | | |
| **Loan facilities** | | | |
| Loan facilities in use at balance date | 1,748,839 | 1,340,508 | 1,340,546 |

| Overdraft details | Purpose overdraft was established | Year overdraft established | Amount b/fwd 1 July 2026 | 2026/27 Budgeted Increase/ (Decrease) | Amount as at 30th June 2027 |
|---|---|---|---|---|---|
| | | | $ | $ | $ |
| Municipal Fund - Bendg Bank | To fund short term liquidity requirements | 2008 | 500,000 | 0 | 500,000 |
| | | | 500,000 | 0 | 500,000 |

### 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.

## 8. RESERVE ACCOUNTS

### (a) Reserve Accounts - Movement

| | 2026/27 Budget Opening Balance | 2026/27 Budget Transfer to | 2026/27 Budget Transfer (from) | 2026/27 Budget Closing Balance | 2025/26 Actual Opening Balance | 2025/26 Actual Transfer to | 2025/26 Actual Transfer (from) | 2025/26 Actual Closing Balance | 2025/26 Budget Opening Balance | 2025/26 Budget Transfer to | 2025/26 Budget Transfer (from) | 2025/26 Budget Closing Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Restricted by council** | | | | | | | | | | | | |
| (a) Leave Reserve | 157,291 | 29,719 | 0 | 187,010 | 103,250 | 54,041 | 0 | 157,291 | 103,250 | 54,500 | (78,000) | 79,750 |
| (b) Plant Replacement Reserve | 393,217 | 115,729 | (340,000) | 168,946 | 631,620 | 464,731 | (703,134) | 393,217 | 631,620 | 461,000 | (885,400) | 207,220 |
| (c) Building Reserve | 482,425 | 14,473 | (230,000) | 266,898 | 752,944 | 29,481 | (300,000) | 482,425 | 752,943 | 36,000 | (300,000) | 488,943 |
| (d) Information Technology Reserve | 85,041 | 27,551 | (50,000) | 62,592 | 77,025 | 8,016 | 0 | 85,041 | 77,025 | 8,500 | (50,000) | 35,525 |
| (e) Tambellup Rec Ground & Pavilion Reserve | 101,577 | 3,047 | (12,000) | 92,624 | 92,937 | 8,640 | 0 | 101,577 | 92,938 | 9,300 | 0 | 102,238 |
| (f) Broomehill Recreational Complex Reserve | 180,760 | 5,423 | (20,000) | 166,183 | 162,403 | 18,357 | 0 | 180,760 | 162,403 | 21,500 | 0 | 183,903 |
| (g) Building Maintenance Reserve | 68,293 | 2,049 | (70,000) | 342 | 92,756 | 3,631 | (28,094) | 68,293 | 92,756 | 4,500 | (30,000) | 67,256 |
| (h) Sandalwood Villas Reserve | 177,632 | 5,329 | 0 | 182,961 | 161,318 | 16,314 | 0 | 177,632 | 161,318 | 17,300 | 0 | 178,618 |
| (i) Broomehill Synthetic Bowling Green Reserve | 36,494 | 13,095 | 0 | 49,589 | 23,570 | 12,924 | 0 | 36,494 | 23,569 | 13,500 | 0 | 37,069 |
| (j) Refuse Sites Post Closure Mgt Reserve | 86,987 | 7,610 | 0 | 94,597 | 74,088 | 12,899 | 0 | 86,987 | 74,087 | 13,000 | 0 | 87,087 |
| (k) Lavieville Lodge Reserve | 118,097 | 3,543 | 0 | 121,640 | 104,025 | 14,072 | 0 | 118,097 | 104,025 | 14,500 | 0 | 118,525 |
| (l) Townscape Plan Implementation Reserve | 279,519 | 8,386 | 0 | 287,905 | 268,986 | 10,533 | 0 | 279,519 | 268,986 | 13,000 | 0 | 281,986 |
| (m) Tambellup Synthetic Bowling Green Reserve | 77,355 | 9,821 | 0 | 87,176 | 67,225 | 10,130 | 0 | 77,355 | 67,225 | 10,500 | 0 | 77,725 |
| (n) Tourism & Economic Development Reserve | 56,781 | 6,703 | 0 | 63,484 | 57,307 | 12,242 | (12,768) | 56,781 | 57,306 | 11,800 | (20,000) | 49,106 |
| (o) Energy Efficiency Reserve | 56,634 | 11,699 | 0 | 68,333 | 41,024 | 21,606 | (5,996) | 56,634 | 41,025 | 21,500 | (35,000) | 27,525 |
| (p) Parks & Playgrounds Reserve | 52,630 | 6,579 | 0 | 59,209 | 41,024 | 11,606 | 0 | 52,630 | 41,025 | 11,500 | 0 | 52,525 |
| (q) Holland Court Reserve | 0 | 5,000 | | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2,410,733 | 275,756 | (722,000) | 1,964,489 | 2,751,502 | 709,223 | (1,049,992) | 2,410,733 | 2,751,501 | 721,900 | (1,398,400) | 2,075,001 |

### (b) Reserve Accounts - Purposes

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

| Reserve name | Anticipated date of use | Purpose of the reserve |
|---|---|---|
| **Restricted by legislation** | | |
| **Restricted by council** | | |
| (a) Leave Reserve | Ongoing | - to meet the Shires Long Service Leave liability for its employees |
| (b) Plant Replacement Reserve | Ongoing | - for the purchase of plant and equipment in accordance with the Plant Replacement Program |
| (c) Building Reserve | Ongoing | - to finance replacement, major repair or construction of new Shire buildings; and costs associated with subdivision of land |
| (d) Information Technology Reserve | Ongoing | - to puchase, replace or upgrade computer hardware, software and associated equipment |
| (e) Tambellup Rec Ground & Pavilion Reserve | Ongoing | - to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion |
| (f) Broomehill Recreational Complex Reserve | Ongoing | - to maintain and develop sport and recreational facilities at the Broomehill Recreational Complex |
| (g) Building Maintenance Reserve | Ongoing | - to fund building maintenance requirements of all Shire owned buildings |
| (h) Sandalwood Villas Reserve | Ongoing | - for maintenance of the 6 units at Sandalwood Villas |
| (i) Broomehill Synthetic Bowling Green Reserve | 10+ years | - for the future replacement of the synthetic bowling green at the Broomehill Recreation Complex |
| (j) Refuse Sites Post Closure Mgt Reserve | 20+ years | - to meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires |
| (k) Lavieville Lodge Reserve | Ongoing | - for upgrade and maintenance of the 4 units at Lavieville Lodge |
| (l) Townscape Plan Implementation Reserve | Ongoing | - for implementation of the Townscape Plans for the Broomehill and Tambellup townsites |
| (m) Tambellup Synthetic Bowling Green Reserve | 10+ years | - for the future replacement of the synthetic bowling green at the Tambellup sportsground |
| (n) Tourism & Economic Development Reserve | Ongoing | - to progess tourism and economic development opportunities in the Shire |
| (o) Energy Efficiency Reserve | Ongoing | - to be used towards energy efficiency initiatives on Shire properties |
| (p) Parks & Playgrounds Reserve | Ongoing | - for improvements to parks and playgrounds in the Shire, including replacement or upgrade of playground equipment |
| (q) Holland Court Reserve | Ongoing | - to fund upgrades or major maintenance on the Holland Court units |

## 9. OTHER INFORMATION

| The net result includes as revenues | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **(a) Interest earnings** | | | |
| Investments reserve | 72,322 | 107,725 | 120,400 |
| Investments other funds | 5,000 | 0 | 0 |
| Other interest revenue | 20,000 | 32,572 | 20,300 |
| | 97,322 | 140,297 | 140,700 |
| **The net result includes as expenses** | | | |
| **(b) Auditors remuneration** | | | |
| Audit services | 50,000 | 45,600 | 45,000 |
| Other services | 18,060 | 25,700 | 5,000 |
| | 68,060 | 71,300 | 50,000 |
| **(c) Interest expenses (finance costs)** | | | |
| Borrowings (refer Note 7(a)) | 64,318 | 52,428 | 54,500 |
| | 64,318 | 52,428 | 54,500 |
| **(d) Write offs** | | | |
| General rate | 25,000 | 19,545 | 25,000 |
| | 25,000 | 19,545 | 25,000 |
| **(e) Low Value lease expenses** | | | |
| Office equipment | 13,000 | 11,154 | 12,000 |
| | 13,000 | 11,154 | 12,000 |

## 10. COUNCIL MEMBERS REMUNERATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **President** | | | |
| President's allowance | 10,350 | 7,500 | 10,000 |
| Deputy President's allowance | 0 | 625 | 0 |
| Meeting attendance fees | 17,595 | 15,000 | 17,000 |
| Annual allowance for ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 0 | 0 | 2,500 |
| | 28,445 | 23,625 | 30,000 |
| **Deputy President** | | | |
| Deputy President's allowance | 2,588 | 1,875 | 2,500 |
| Meeting attendance fees | 9,315 | 9,000 | 9,000 |
| Annual allowance for ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 0 | 0 | 1,500 |
| | 12,403 | 11,375 | 13,500 |
| **Council member 3** | | | |
| President's allowance | 0 | 2,500 | 0 |
| Meeting attendance fees | 9,315 | 11,000 | 9,000 |
| Annual allowance for ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 0 | 0 | 1,500 |
| | 9,815 | 14,000 | 11,000 |
| **Council member 4** | | | |
| Meeting attendance fees | 9,315 | 9,000 | 9,000 |
| Annual allowance for ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 0 | 0 | 1,500 |
| | 9,815 | 9,500 | 11,000 |
| **Council member 5** | | | |
| Meeting attendance fees | 9,315 | 9,000 | 9,000 |
| Annual allowance for ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 0 | 0 | 1,000 |
| | 9,815 | 9,500 | 10,500 |
| **Council member 6** | | | |
| Meeting attendance fees | 9,315 | 6,750 | 9,000 |
| Annual allowance for ICT expenses | 500 | 375 | 500 |
| Travel and accommodation expenses | 0 | 738 | 1,000 |
| | 9,815 | 7,863 | 10,500 |
| **Council member 7** | | | |
| Meeting attendance fees | 9,315 | 9,000 | 9,000 |
| Annual allowance for ICT expenses | 500 | 500 | 500 |
| Travel and accommodation expenses | 0 | 0 | 1,000 |
| | 9,815 | 9,500 | 10,500 |
| **Council member 8** | | | |
| Meeting attendance fees | 0 | 2,250 | 0 |
| Annual allowance for ICT expenses | 0 | 125 | 0 |
| | 0 | 2,375 | 0 |
| **Total Council Member Remuneration** | 89,923 | 87,738 | 97,000 |
| President's allowance | 10,350 | 10,000 | 10,000 |
| Deputy President's allowance | 2,588 | 2,500 | 2,500 |
| Meeting attendance fees | 73,485 | 71,000 | 71,000 |
| Annual allowance for ICT expenses | 3,500 | 3,500 | 3,500 |
| Travel and accommodation expenses | 0 | 738 | 10,000 |
| | 89,923 | 87,738 | 97,000 |

## 11. REVENUE AND EXPENDITURE

### (a) Revenue and Expenditure Classification

**REVENUES**

**RATES**
All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.
Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**
All amounts received as grants, subsidies and contributions that are not capital grants.

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

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

**PROFIT ON ASSET DISPOSAL**
Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

**LOSS ON ASSET DISPOSAL**
Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**
Depreciation and amortisation expenses raised on all classes of assets.

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

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

## 11. REVENUE AND EXPENDITURE (CONTINUED)

### (b) Revenue Recognition

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds / Warranties | 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 |
| 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 |

## 12. PROGRAM INFORMATION

### Key Terms and Definitions - Reporting Programs

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

| OBJECTIVE | ACTIVITIES |
|---|---|
| **Governance**<br>To provide a decision making process for the efficient allocation of scarce resources | Includes the activities of elected members of Council and the administration support available to the Council for provision of governance of the district. Costs relating to the task of assisting elected members and ratepayers on matters which do not concern specific Shire services |
| **General purpose funding**<br>To collect revenue to allow for the provision of services | Rates, general purpose grants and interest revenue |
| **Law, order, public safety**<br>To provide services to help ensure a safer and environmentally concious community | Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety, including emergency services |
| **Health**<br>To provide an operational framework for environmental and community health | Inspection of food outlets and their control, mosquito control including participation in the Upper Great Southern Contiguous Local Authority Group; maintenance of the Infant Health Clinic in Tambellup |
| **Education and welfare**<br>To provide services to the elderly, children and youth | Assistance to the Broomehill and Tambellup Primary Schools, provision of Youth Services and maintenance of the Youth Centre |
| **Housing**<br>To provide quality staff housing, accommodation for independently living seniors in the community and GROH housing for Police and Teachers | Provision and maintenance of staff housing, GROH housing for Police and Teachers, and the independently living seniors accommodation in Broomehill and Tambellup |
| **Community amenities**<br>To provide essential services required by the community | Includes rubbish collection services, operation of the tip sites and waste transfer stations; administration of Town Planning Schemes; maintenance of public conveniences; co-ordination of Drummuster collections and protection of the environment |
| **Recreation and culture**<br>To establish and effectively manage infrastructure and resources which will assist with the social wellbeing of the community | Maintenance of public halls, recreation grounds, parks, gardens, reserves and playgrounds; operation of the Broomehill Library and support to Tambellup CRC to manage the Tambellup Library; museums and other cultural facilities |
| **Transport**<br>To provide safe, effective and efficient transport services to the community | Construction and maintenance of streets, roads and bridges; cleaning and lighting of streets; maintenance of the Broomehill and Tambellup works depots; provision of Department of Transport licensing services to the community |
| **Economic services**<br>To assist in promoting the Shire and its economic wellbeing | Tourism and area promotion; operation of the Broomehill caravan park; provision of rural services including noxious weeds and vermin control; maintenance of standpipes and water supplies throughout the Shire; provision of building services |
| **Other property and services**<br>To monitor and control operating accounts | Private works operations; public works overhead costs; plant operation costs and unclassified items |

## 13. FEES AND CHARGES

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Program:** | | | |
| Governance | 200 | 6,370 | 6,000 |
| General purpose funding | 6,375 | 7,033 | 7,500 |
| Law, order, public safety | 8,100 | 5,989 | 11,100 |
| Health | 3,600 | 4,060 | 3,600 |
| Housing | 208,081 | 205,431 | 204,000 |
| Community amenities | 98,880 | 109,785 | 96,500 |
| Recreation and culture | 13,200 | 14,707 | 13,200 |
| Transport | 400 | 6,637 | 6,300 |
| Economic services | 159,440 | 146,318 | 155,100 |
| Other property and services | 5,175 | 4,122 | 15,000 |
| | 503,451 | 510,452 | 518,300 |

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

SHIRE OF BROOMEHILL-TAMBELLUP

# SCHEDULE OF FEES AND CHARGES 2026/2027

| | GST | Statutory Fee (S) Council Fee ( C ) | GL Number | 2025/26 | 2026/27 |
|---|---|---|---|---|---|
| **GENERAL PURPOSE FUNDING** | | | | | |
| Rates | | | | | |
| Rates Account Enquiry Fee (inc Orders and Requisitions) | Y | C | 03016.83 | 55.00 | 150.00 |
| Reissue of Rate Notice (printed copy) | Y | C | 03030.74 | 10.00 | 11.00 |
| Photocopying | | | | | |
| A4 per sheet | Y | C | 04201.83 | 0.30 | 0.40 |
| A4 per sheet - colour | Y | C | 04201.83 | 0.60 | 0.70 |
| A4 per sheet - double sided | Y | C | 04201.83 | 0.40 | 0.50 |
| A3 per sheet | Y | C | 04201.83 | 0.50 | 0.60 |
| A3 per sheet - colour | Y | C | 04201.83 | 1.00 | 1.10 |
| A3 per sheet - double sided | Y | C | 04201.83 | 0.60 | 0.70 |
| Binding - per copy | Y | C | 04201.83 | 5.50 | 6.00 |
| Other Charges | | | | | |
| Sale of Electoral Rolls - per copy | Y | C | 04001.83 | 30.00 | 32.00 |
| Eftpos Service Charge - 1.2% of total transaction value (until 30 Sept 26) | Y | C | 03239.83 | 1.20% | 1.20% |
| **GOVERNANCE** | | | | | |
| Freedom of Information | | | | | |
| Fees are prescribed in the Freedom of Information Regulations 1993 | | | | | |
| Application Fee under section 12(1)(e) of the Act | N | S | 04203.83 | 30.00 | 30.00 |
| Charge for Time Dealing with the Application - Per Hour - Pro Rata | N | S | 04203.83 | 30.00 | 30.00 |
| Access Time Supervised by Staff - Per Hour - Pro Rata | N | S | 04203.83 | 30.00 | 30.00 |
| Photocopying Staff Time - Per Hour - Pro Rata | N | S | 04203.83 | 30.00 | 30.00 |
| Per Photocopy - A4 | Y | S | 04203.83 | 0.20 | 0.20 |
| Transcribing from tape, film or computer (per hour, pro rata) | N | S | 04203.83 | 30.00 | 30.00 |
| Duplicating a tape, film or computer information | N | S | 04203.83 | At Cost | At Cost |
| Delivery, packaging and postage | N | S | 04203.83 | At Cost | At Cost |
| **LAW, ORDER & PUBLIC SAFETY** | | | | | |
| Fire Prevention | | | | | |
| Sale of Fire Maps | Y | C | 05021.83 | 15.00 | 16.00 |
| Registration of Loading & Unloading Sites | Y | C | 05021.83 | 55.00 | 60.00 |
| Dog Registrations | | | | | |
| Fees are prescribed in the Dog Regulations 2013 | | | | | |
| Concession of 50% available to eligible pensioners | | | | | |
| Unsterilised Dog/Bitch - 1 year | N | S | 05202.83 | 50.00 | 50.00 |
| Unsterilised Dog/Bitch - 3 years | N | S | 05202.83 | 120.00 | 120.00 |
| Unsterilised Dog/Bitch - lifetime | N | S | 05202.83 | 250.00 | 250.00 |
| Dog/Bitch Sterilised - 1 year | N | S | 05202.83 | 20.00 | 20.00 |
| Dog/Bitch Sterilised - 3 years | N | S | 05202.83 | 42.50 | 42.50 |
| Dog/Bitch Sterilised - Lifetime | N | S | 05202.83 | 100.00 | 100.00 |
| Dangerous Dog - 1 year | N | S | 05202.83 | 50.00 | 50.00 |
| Working Dogs - 1 year | N | S | 05202.83 | 12.50 | 12.50 |
| Working Dogs - 3 years | N | S | 05202.83 | 30.00 | 30.00 |
| Working Dogs Sterilised - 1 year | N | S | 05202.83 | 5.00 | 5.00 |
| Working Dogs Sterilised - 3 years | N | S | 05202.83 | 10.65 | 10.65 |
| Cat Registrations | | | | | |
| Fees are prescribed in the Cat Regulations 2012 | | | | | |
| Concession of 50% available to eligible pensioners | | | | | |
| Registration - 1 year | N | S | 05203.83 | 20.00 | 20.00 |
| Registration - 3 years | N | S | 05203.83 | 42.50 | 42.50 |
| Registration of Cat for Life | N | S | 05203.83 | 100.00 | 100.00 |
| Application for grant, or renewal, of approval to breed cats (per breeding cat male or female) | N | S | 05203.83 | 100.00 | 100.00 |
| Animal Control (continued) | | | | | |
| Fines and Penalties | | | | | |
| Infingement fees are as prescribed in the Dog Regulations 2013 and Cat Regulations 2012 | | | | | |
| Seizure & impounding of a registered dog | Y | C | 05201.83 | 50.00 | 55.00 |
| Seizure & impounding of an unregistered dog | Y | C | 05201.83 | 100.00 | 105.00 |
| Seizure & impounding of a registered cat | Y | C | 05203.83 | 50.00 | 55.00 |
| Seizure & impounding of an unregistered cat | Y | C | 05203.83 | 100.00 | 105.00 |
| Maintenance of dog in pound - per day | Y | C | 05201.83 | 25.00 | 27.00 |
| Maintenance of cat in pound - per day | Y | C | 05203.83 | 25.00 | 27.00 |
| Other | | | | | |
| Microchipping of impounded dog or cat | Y | C | 05201.83<br>05203.83 | 50.00 | 55.00 |
| Surrender of Animal at owners request (per animal) | Y | C | 05201.83<br>05203.83 | 100.00 | 105.00 |
| Application to keep more than the prescribed amount of dogs or cats | Y | C | 05201.83<br>05203.83 | 100.00 | 105.00 |
| Replacement Dog Tag | Y | C | 05201.83 | | 5.00 |
| Dangerous Animal Inspection | Y | C | 05201.83 | | 250.00 |
| Abandoned Vehicles | | | | | |
| Local Government (Functions and General) Regulations 1996 | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| Vehicle Impounding fee | Y | C | 05401.83 | 100.00 | 105.00 |
| Vehicle Impounding - recovery/towage (at cost, includes staff time) | Y | C | 05401.83 | At Cost | At Cost |
| Daily Fee for Impounded Vehicle at Depot | Y | C | 05401.83 | 10.00 | 11.00 |
| | | | | | |
| HEALTH | | | | | |
| Health Inspection | | | | | |
| Water Sampling Fee (Not Salinity Testing) | Y | C | 07120.83 | 22.00 | 23.00 |
| Septic Tank Instalments | | | | | |
| Fees are prescribed in the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 | | | | | |
| Application Fee | N | S | 07121.83 | 118.00 | 118.00 |
| Inspection Fee | N | S | 07121.83 | 118.00 | 118.00 |
| Additional Application Fee - non standard units | Y | C | 07120.83 | 85.00 | 90.00 |
| Food Premises | | | | | |
| Food Regulations 2009 | | | | | |
| Registration of a food business | N | C | 07121.83 | 255.00 | 267.00 |
| Registered food business annual renewal/inspection fee | N | C | 07121.83 | 150.00 | 157.00 |
| Variations or conditions of registration of food business | N | C | 07121.83 | 120.00 | 126.00 |
| Provision of information and/or additional inspections as an enforcement agency | N | C | 07121.83 | 220.00 | 230.00 |
| | | | | | |
| HOUSING | | | | | |
| Staff Housing - market rental per week | | | | | |
| Staff rent is negotiated as part of individual employment packages; market rent will apply to other rentals | | | | | |
| 18 Henry Street, Tambellup | N | C | 09001.80 | 350.00 | 400.00 |
| 17 Taylor Street, Tambellup | N | C | 09001.80 | 400.00 | 450.00 |
| 63 Taylor Street, Tambellup | N | C | 09001.80 | 350.00 | 375.00 |
| New Tenants - Rental amount will align with current market rate | | | | | 425.00 |
| 18 (Lot 38) Ivy Street, Broomehill | N | C | 09001.80 | 280.00 | 300.00 |
| New Tenants - Rental amount will align with current market rate | | | | | 320.00 |
| 21 Lathom Street, Broomehill | N | C | 09001.80 | 420.00 | 500.00 |
| 16 Leven Street, Broomehill | N | C | 09001.80 | 400.00 | 450.00 |
| Other Housing - Rental per week | | | | | |
| Lavieville Lodge | N | C | 09003.80 | 85.00 | 86.00 |
| Sandalwood Villas | | | | | |
| Single Occupancy | N | C | 09002.80 | 180.00 | 182.00 |
| Single Occupancy with pet | N | C | 09002.80 | 190.00 | 193.00 |
| Couple Occupancy | N | C | 09002.80 | 200.00 | 203.00 |
| Couple Occupancy with pet | N | C | 09002.80 | 210.00 | 214.00 |
| Rental amounts will align with current market rate for all new tenants | | | | | |
| Unit 1 (2 bedroom 1 bathroom) | N | C | 09002.80 | | 275.00 |
| Unit 2 (2 bedroom 1.5 bathroom) | N | C | 09002.80 | | 300.00 |
| Unit 3 (2 Bedroom 1.5 bathroom) | N | C | 09002.80 | | 300.00 |
| Unit 4 (2 bedroom 1.5 bathroom) | N | C | 09002.80 | | 300.00 |
| Unit 5 (2 bedroom 1.5 bathroom) | N | C | 09002.80 | | 300.00 |
| Unit 6 (2 bedroom 1 bathroom) | N | C | 09002.80 | | 275.00 |
| Holland Court | | | | | |
| Single Occupancy | N | C | 09007.80 | 180.00 | 182.00 |
| Single Occupancy with pet | N | C | 09007.80 | 190.00 | 193.00 |
| Couple Occupancy | N | C | 09007.80 | 200.00 | 203.00 |
| Couple Occupancy with pet | N | C | 09007.80 | 210.00 | 214.00 |
| Rental amounts will align with current market rate for all new tenants | | | | | |
| Unit 1 (2 bedroom 2 bathroom) | N | C | 09007.80 | | 350.00 |
| Unit 2 (2 bedroom 1.5 bathroom) | N | C | 09007.80 | | 320.00 |
| Unit 3 (2 Bedroom 1.5 bathroom) | N | C | 09007.80 | | 320.00 |
| Unit 4 (2 bedroom 2 bathroom) | N | C | 09007.80 | | 350.00 |
| Bonds - prescribed in the Residential Tenancies Regulations 1989 | | | | | |
| Tenancy Bonds | N | C | 00102 | Value of 4 weeks rent | Value of 4 weeks rent |
| Pet Bond (excludes Lavieville Lodge) | N | C | 00102 | 260.00 | 260.00 |
| | | | | | |
| COMMUNITY AMENITIES | | | | | |
| Refuse and Recycling collection charges | | | | | |
| Service applies to townsite residential and commercial properties, and is levied on the rate notice | | | | | |
| Refuse and recycling collection | N | C | 10001.77 | 290.00 | 303.00 |
| Additional refuse service (green) bin | N | C | 10001.77 | 170.00 | 178.00 |
| Additional recycling service (yellow) bin | N | C | 10001.77 | 140.00 | 147.00 |
| New 240 Litre Bin | Y | C | 10005.83 | 120.00 | 125.00 |
| Transfer Station Charges | | | | | |
| Transfer Station Pass - replacement (Shire residents only) | N | C | 10003.83 | 25.00 | 27.00 |
| Builders rubble - to landfill (per cubic metre) | Y | C | 10003.83 | 20.00 | 21.00 |
| Tyres - passenger vehicle and motor cycle (each) | Y | C | 10003.83 | 20.00 | 21.00 |
| Tyres - light truck, 4WD (each) | Y | C | 10003.83 | 40.00 | 42.00 |
| Tyres - large truck (each) | Y | C | 10003.83 | 96.00 | 101.00 |
| Tyres - super single (each) | Y | C | 10003.83 | 120.00 | 126.00 |
| Tyres - tractor (each) | Y | C | 10003.83 | 300.00 | 314.00 |
| White goods | | | | No Charge | No Charge |
| Batteries (car, truck etc) | | | | No Charge | No Charge |
| Scrap metal - sorted, uncontaminated | | | | No Charge | No Charge |
| Timber - uncontaminated | | | | No Charge | No Charge |
| Green waste - domestic, uncontaminated | | | | No Charge | No Charge |
| Recyclables - (glass, plastics, cardboard) uncontaminated | | | | No Charge | No Charge |
| Car body - if placed in recyclable area | | | | No Charge | No Charge |
| Truck body, large equipment - if recyclable | | | | No Charge | No Charge |
| | | | | | |
| Town Planning | | | | | |
| Fees are prescribed in the Planning & Development Regulations 2009 | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| Development Applications | | | | | |
| 1. Determination of development application (other than for extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:- | | | | | |
| a) not more than $50,000 | N | S | 10301.83 | 147.00 | 147.00 |
| b) more than $50,000 but not more than $500,000 | N | S | 10301.83 | 0.32% of the estimated cost of development | 0.32% of the estimated cost of development |
| c) more than $500,000 but not more than $2.5m. | N | S | 10301.83 | $1,700 plus 0.257% for every $1 in excess of $500,000 | $1,700 plus 0.257% for every $1 in excess of $500,000 |
| d) more than $2.5m but not more than $5.0m. | N | S | 10301.83 | $7,161 plus 0.206% for every $1 in excess of $2.5m | $7,161 plus 0.206% for every $1 in excess of $2.5m |
| e) more than $5.0m but not more than $21.5m. | N | S | 10301.83 | $12,633 plus 0.123% for every $1 in excess of $5m | $12,633 plus 0.123% for every $1 in excess of $5m |
| f) more than $21.5m. | N | S | 10301.83 | 34,196.00 | 34,196.00 |
| 2. Determining a development application (other than for extractive industry) where the development has commenced or been carried out | N | S | 10301.83 | The fee in item 1 plus, by way of penalty, twice that fee | The fee in item 1 plus, by way of penalty, twice that fee |
| Town Planning (continued) | | | | | |
| Extractive Industry | | | | | |
| 3. Determining a development application for an extractive industry where the development has not commenced or carried out | N | S | 10301.83 | 739.00 | 739.00 |
| 4. Determining a development application for an extractive industry where the development has commenced or been carried out | N | S | 10301.83 | The fee in item 3 plus, by way of penalty, twice that fee | The fee in item 3 plus, by way of penalty, twice that fee |
| 5A. Determining an application to amend or cancel a development approval | N | S | 10301.83 | 295.00 | 295.00 |
| 5B. Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme) | N | S | 10301.83 | 295.00 | 295.00 |
| Subdivision Clearance | | | | | |
| 5. Providing a subdivision clearance for - | | | | | |
| a) not more than 5 lots | N | S | 10301.83 | $73 per lot | $73 per lot |
| b) more than 5 lots but not more than 195 lots | N | S | 10301.83 | $73 per lot for the first 5 lots then $35 per lot | $73 per lot for the first 5 lots then $35 per lot |
| c) more than 195 lots | N | S | 10301.83 | 7,393.00 | 7,393.00 |
| Home Occupation | | | | | |
| 6. Determining an initial application for approval of a home occupation where the occupation has not commenced | N | S | 10301.83 | 222.00 | 222.00 |
| 7. Determining an initial application for approval of a home occupation where the occupation has commenced | N | S | 10301.83 | The fee in item 6 plus, by way of penalty, twice that fee | The fee in item 6 plus, by way of penalty, twice that fee |
| 8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires | N | S | 10301.83 | 73.00 | 73.00 |
| 9. Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired | N | S | 10301.83 | The fee in item 8 plus, by way of penalty, twice that fee | The fee in item 8 plus, by way of penalty, twice that fee |
| Other | | | | | |
| 10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out | N | S | 10301.83 | 295.00 | 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 | N | S | 10301.83 | The fee in item 10 plus, by way of penalty, twice that fee | The fee in item 10 plus, by way of penalty, twice that fee |
| 12. Providing a zoning certificate | N | S | 10301.83 | 73.00 | 73.00 |

| | | | | | |
|---|---|---|---|---|---|
| 13. Replying to a Property settlement questionnaire | N | S | 10301.83 | 73.00 | 73.00 |
| 14. Providing written planning advice | N | S | 10301.83 | 73.00 | 73.00 |
| Short term camping permit on private land (5-28 days) | N | C | 10301.83 | | 150.00 |
| Long term camping permit on private land (up to 24 months with a building permit in place) | N | C | 10301.83 | | 300.00 |
| Stallholder & Traders Permits | | | | | |
| Activities in Thoroughfares and Public Places and Trading Local Law 2020 | | | | | |
| Application for Stallholders Permit Fee (cl 6.2) | N | C | 10301.83 | 100.00 | 105.00 |
| Application for Traders Permit Fee (cl 6.3) | N | C | 10301.83 | 100.00 | 105.00 |
| Permit Renewal/Transfer Fee | N | C | 10301.83 | 60.00 | 65.00 |
| Cemetery Fees | | | | | |
| Cemeteries Local Law 2020 | | | | | |
| Sinking of Any Grave | Y | C | 10451.83 | 1,900.00 | 1989.00 |
| Sinking Grave - Stillborn child | Y | C | 10451.83 | 1,450.00 | 1516.00 |
| Sinking Grave beyond 1.8m - per 300 mm | Y | C | 10451.83 | 250.00 | 262.00 |
| Reopening Grave - Adult | Y | C | 10451.83 | 1,900.00 | 1986.00 |
| Reopening Grave - Child | Y | C | 10451.83 | 1,900.00 | 1986.00 |
| Interment - without two days notice | Y | C | 10451.83 | 1,100.00 | 1150.00 |
| Interment - weekends, public holidays or outside normal working hours | Y | C | 10451.83 | 1,100.00 | 1150.00 |
| Grant of Burial - 2.4 x 1.2 (also applies to Niche Wall) | Y | C | 10451.83 | 95.00 | 100.00 |
| Re-opening Niche Wall Single | Y | C | 10451.83 | 55.00 | 58.00 |
| Re-opening Niche Wall Double | Y | C | 10451.83 | 110.00 | 115.00 |
| Interment of Ashes in Niche Wall - Single | Y | C | 10451.83 | 145.00 | 152.00 |
| Interment of Ashes in Niche Wall - Double | Y | C | 10451.83 | 165.00 | 173.00 |
| Installation of Niche Wall plaque, where no ashes interred - single | Y | C | 10451.83 | 145.00 | 152.00 |
| Installation of Niche Wall plaque, where no ashes interred - double | Y | C | 10451.83 | 165.00 | 173.00 |
| Niche Wall Plaque - at cost from supplier | Y | C | 10451.83 | At Cost | At Cost |
| Registration of ashes interred into existing grave | Y | C | 10451.83 | 55.00 | 58.00 |
| Exhumations - partial service, please refer to Councils Policy | Y | C | 10451.83 | 2,750.00 | 2874.00 |
| Removal of Kerbing, Grass and Tiles per hour | Y | C | 10451.83 | 70.00 | 74.00 |
| Miscellaneous Charges | | | | | |
| Permission to erect a headstone and/or kerbing | Y | C | 10451.83 | 35.00 | 37.00 |
| Permission to erect a monument | Y | C | 10451.83 | 35.00 | 37.00 |
| Permission to erect a nameplate | Y | C | 10451.83 | 35.00 | 37.00 |
| Registration of transfer of form of Grant of Right of Burial | Y | C | 10451.83 | 20.00 | 21.00 |
| Grave Number Plate (Broomehill Cemetery only) | Y | C | 10451.83 | 35.00 | 37.00 |
| Undertakers single license for one burial | Y | C | 10451.83 | 35.00 | 37.00 |
| Undertakers annual license fee | Y | C | 10451.83 | 165.00 | 173.00 |
| Copy of Local Laws | Y | C | 10451.83 | 10.00 | 11.00 |
| RECREATION & CULTURE | | | | | |
| Hall Hire - Broomehill and Tambellup | | | | | |
| Bonds | | | | | |
| Hall Bond | N | C | 00102 | 500.00 | 500.00 |
| Key Bond | N | C | 00102 | 50.00 | 50.00 |
| Hire Charges - Flat Daily Rate (6am to 12 midnight) | | | | | |
| 25% discount on flat daily rate for three consecutive days and over | | | | | |
| Broomehill Hall | Y | C | 11001.83 | 250.00 | 262.00 |
| Tambellup Hall (excluding Lesser Hall) | Y | C | 11005.83 | 250.00 | 262.00 |
| Tambellup Hall (including Lesser Hall) | Y | C | 11005.83 | 300.00 | 314.00 |
| Tambellup Lesser Hall | Y | C | 11005.83 | 150.00 | 157.00 |
| Tambellup Hall - Reception/Meeting Room | Y | C | 11005.83 | 40.00 | 42.00 |
| Broomehill & Tambellup Halls - per half day - regular booking | Y | C | 11005.83 | 15.00 | 16.00 |
| Broomehill & Tambellup Halls - per full day - regular booking | Y | C | 11005.83 | 30.00 | 32.00 |
| Heaters (Tambellup) | Y | C | 11005.83 | 50.00 | 50.00 |
| Equipment Hire | | | | | |
| Excludes equipment from the Broomehill and Tambellup Halls | | | | | |
| Table Hire - each | Y | C | 11001.83 | 10.00 | 11.00 |
| Chair Hire - each | Y | C | 11001.83 | 2.00 | 3.00 |
| Equipment Hire Bonds | N | C | 00102 | 200.00 | 200.00 |
| TRANSPORT | | | | | |
| Licensing | | | | | |
| Local Plates (ie 999BH and 999TA) inc DOT fees | Y | C | 12451.83 | 255.00 | 267.00 |
| Rural Numbering | | | | | |
| Rural Street Number and Signage | Y | C | 12158.83 | 50.00 | 60.00 |
| ECONOMIC SERVICES | | | | | |
| Building Control | | | | | |
| Fees are prescribed in the Building Regulations 2012 | | | | | |
| Applications for Building Permits, Demolition Permits | | | | | |
| 1. Certified Application for a building permit | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| a) for building work for a Class 1 or Class 10 building or incidental structure | N | S | 13301.83 | 0.19% of the estimated value of the building work as determined by the relevant permit authority but not less than $110.00 | 0.19% of the estimated value of the building work as determined by the relevant permit authority but not less than $121.00 |
| b) for building work for a Class 2 to Class 9 building or incidental structure:- | N | S | 13301.83 | 0.09% of the estimated value of the building work as determined by the relevant permit authority but not less than $110.00 | 0.09% of the estimated value of the building work as determined by the relevant permit authority but not less than $121.00 |
| 2. Uncertified application for a building permit | N | S | 13301.83 | 0.32% of the estimated value of the building work as determined by the relevant permit authority but not less than $110.00 | 0.32% of the estimated value of the building work as determined by the relevant permit authority but not less than $121.00 |
| Applications for Building Permits, Demolition Permits | | | | | |
| 3. Application for a Demolition Permit | | | | | |
| a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure | N | S | 13301.83 | 110.00 | 121.00 |
| b) for demolition work in respect of a Class 2 to Class 9 building or incidental structure | N | S | 13301.83 | $110.00 for each storey of the building | $121.00 for each storey of the building |
| 4. Application to extend the time during which a building or demolition permit has effect | N | S | 13301.83 | 110.00 | 121.00 |
| Application for Occupancy Permits, Building Approval Certificates | | | | | |
| 1. Application for an occupancy permit for a completed building | N | S | 13301.83 | 110.00 | 121.00 |
| 2. Application for a temporary occupancy permit for an incomplete building | N | S | 13301.83 | 110.00 | 121.00 |
| 3. Application for modification of an occupancy permit for additional use of a building on a temporary basis | N | S | 13301.83 | 110.00 | 121.00 |
| 4. Application for a replacement occupancy permit for permanent change of the building use, classification | N | S | 13301.83 | 110.00 | 121.00 |
| 5. Application for an occupancy permit for a building in respect of which unauthorised work has been done | N | S | 13301.83 | 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than $110.00 | 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than $121.00 |
| Building Control (continued) | | | | | |
| Application for Occupancy Permits, Building Approval Certificates | | | | | |
| 6. Application for a building approval certificate for a building in respect of which unauthorised work has been done | N | S | 13301.83 | 0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than $110.00 | 0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than $121.00 |
| 7. Application to replace an occupancy permit for an existing building | N | S | 13301.83 | 110.00 | 121.00 |
| 8. Application for a building approval certificate for an existing building where unauthorised work has been done | N | S | 13301.83 | 110.00 | 121.00 |
| 9. Application to extend the time during which an occupancy permit or building approval certificate has effect | N | S | 13301.83 | 110.00 | 121.00 |
| Regulation 61: An application for local government approval of battery powered smoke alarms - fee set by local government not exceeding the amount indicated | N | C | 13301.83 | | 197.00 |
| Construction Training Fund Levy | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| | | | | 0.2% of the estimated construction over | 0.2% of the estimated construction over |
| Levy | N | S | 13301.83 | $20,000 | $100,000 |
| Commission | Y | S | 13301.83 | 8.25 | 8.25 |
| Building Services Levy | | | | | |
| Levy | N | S | 13303.83 | 61.65 | 61.65 |
| Commission | N | S | 13303.83 | 5.00 | 5.00 |
| Swimming Pools - r53 | | | | | |
| Inspections of Pool Enclosures (4 yearly) | N | S | 13301.83 | 58.45 | 58.45 |
| Caravan Parks | | | | | |
| Broomehill | | | | | |
| Powered site - caravan/tent | | | | | |
| Up to two people per night | Y | C | 13151.83 | 30.00 | 32.00 |
| extra person per night | Y | C | 13151.83 | 5.00 | 6.00 |
| Unpowered site - caravan/tent - per person | | | | | |
| Up to two people per night | Y | C | 13151.83 | 10.00 | 20.00 |
| extra person per night | Y | C | 13151.83 | 5.00 | 10.00 |
| Shower only - per person daily | Y | C | 13151.83 | 10.00 | 11.00 |
| Cabin 1 - 1 bedroom (maximum occupancy 2 people) | | | | | |
| per night - up to 6 nights | Y | C | 13151.83 | 150.00 | 170.00 |
| per night - 7 or more nights | Y | C | 13151.83 | 135.00 | 160.00 |
| Cabin 2 - 2 bedroom (maximum occupancy 4 people) | | | | | |
| per night - up to 6 nights | Y | C | 13151.83 | 180.00 | 215.00 |
| per night - 7 or more nights | Y | C | 13151.83 | 165.00 | 200.00 |
| Tambellup | | | | | |
| Cabins - 1 bedroom (maximum occupancy 2 people) | | | | | |
| per night - up to 6 nights | Y | C | 13157.83 | 150.00 | 170.00 |
| per night - 7 or more nights | Y | C | 13157.83 | 135.00 | 160.00 |
| Administration Service Fee - up to 48hrs prior to arrival (full refund, less any fees paid for cancellations made greater than or equal to 48 hours of your arrival time | Y | C | 13151.83 | - | 30.00 |
| Administration Service Fees - 48 hours or less to arrival time (100% of booking fee) | Y | C | 13151.83 | - | 30.00 |
| Caravan Park - Cabin Cleaning/damage (extra cleaning required) - Minimum Charge | Y | C | 13151.83 | - | 78.00 |
| Caravan Park - Cabin Cleaning/damage (extra cleaning required) - Per 15 minutes or part thereof | Y | C | 13151.83 | - | 25.00 |
| Standpipe Water Charges | | | | | |
| Sale of Water - per kilolitre ($15 minimum charge) | | | | | |
| Broomehill | | | | | |
| Broomehill-Kojonup Rd (Cemetery) standpipe | Y | C | 13451.83 | 13.00 | 14.00 |
| Greenhills North Rd standpipe | Y | C | 13451.83 | 13.00 | 14.00 |
| Broomehill Town standpipe (non-potable) | Y | C | 13451.83 | 6.00 | 7.00 |
| Tambellup | | | | | |
| Tambellup West Rd standpipe (non-potable) | Y | C | 13451.83 | 6.00 | 7.00 |
| Crawford St standpipe | Y | C | 13451.83 | 13.00 | 14.00 |
| Donald St standpipe | Y | C | 13451.83 | | 14.00 |
| Standpipe Access Card (per card) | Y | C | 13451.83 | 22.00 | 25.00 |
| Other Services | | | | | |
| Activities in Thoroughfares and Public Places and Trading Local Law 2020 | | | | | |
| Seed Collection - Commercial (cl 5.20) | Y | C | 13451.83 | 55.00 | 58.00 |
| <u>OTHER PROPERTY & SERVICES</u> | | | | | |
| Community Bus | | | | | |
| Bond | N | C | 00102 | 500.00 | 500.00 |
| Hire fee - per day | Y | C | 14249.83 | 180.00 | 190.00 |
| Mileage rate for travel in excess of 500km | Y | C | 14249.83 | $1.10/km | $1.10/km |
| Cleaning fee (if required) | Y | C | 14249.83 | $60/hour | $60/hour |
| Private Works | | | | | |
| Plant Hire Rates - per hour, includes operator (no dry hire) | | | | | |
| Grader | Y | C | 14001.83 | 220.00 | 230.00 |
| Front End Loader | Y | C | 14001.83 | 220.00 | 230.00 |
| Backhoe | Y | C | 14001.83 | 205.00 | 215.00 |
| Heavy Tipper Truck | Y | C | 14001.83 | 230.00 | 241.00 |
| Light Truck | Y | C | 14001.83 | 120.00 | 126.00 |
| Multi Tyred Roller | Y | C | 14001.83 | 160.00 | 168.00 |
| Skid Steer | Y | C | 14001.83 | 150.00 | 157.00 |
| Ride on Mower | Y | C | 14001.83 | 98.00 | 103.00 |
| Small Sundry Plant - Push Mower or Whipper Snipper | Y | C | 14001.83 | - | 140.00 |
| Labour Only - Weekday per hour | Y | C | 14001.83 | - | 100.00 |
| Plate Compactor - per day | Y | C | 14001.83 | 100.00 | 105.00 |
| Plate Compactor - bond | N | C | 00102 | 110.00 | 115.00 |
| Bond and Hire Fees for Plate Compactor to be paid prior to collection. | | | | | |
| Materials | | | | | |
| Sand - per truck load (14 tonne) - plus haulage outside TA townsite | Y | C | 14001.83 | 380.00 | 398.00 |
| Gravel - per truck load (14 tonne) - plus haulage | Y | C | 14001.83 | 420.00 | 439.00 |
| Blue Metal - per cubic metre (at cost + transport) | Y | C | 14001.83 | at cost | at cost |
| Sand - per cubic metre | Y | C | 14001.83 | 50.00 | 53.00 |
| Gravel - per cubic metre | Y | C | 14001.83 | 55.00 | 58.00 |
| Delivery - per kilometre | Y | C | 14001.83 | 2.50 | 3.00 |