

SHIRE OF DUNDAS
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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

Vision: Diverse. Inclusive. Sustainable. Accountable.

Governance and Leadership strategic goal: We are a trusted local government who are a strong advocate for our Community; we lead with respect and accountability

SHIRE OF DUNDAS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	4,087,035	3,584,399	3,929,608
Grants, subsidies and contributions		1,523,654	1,686,196	1,374,787
Fees and charges	14	7,374,032	6,678,753	7,172,867
Interest revenue	9(a)	253,245	292,306	196,034
Other revenue		169,409	162,805	259,200
		13,407,375	12,404,459	12,932,496
Expenses				
Employee costs		(4,680,634)	(4,472,967)	(4,676,027)
Materials and contracts		(6,431,469)	(5,662,324)	(6,585,700)
Utility charges		(625,615)	(455,285)	(651,079)
Depreciation	6	(4,745,421)	(4,634,034)	(4,596,038)
Finance costs	9(c)	(1,899)	(3,373)	(3,373)
Insurance		(242,408)	(234,314)	(312,200)
Other expenditure		(225,907)	(228,427)	(240,011)
		(16,953,353)	(15,690,724)	(17,064,428)
		(3,545,978)	(3,286,265)	(4,131,932)
Capital grants, subsidies and contributions		1,477,032	1,869,306	5,895,782
Profit on asset disposals	5	18,451	75,720	25,800
Loss on asset disposals	5	(93,311)	0	0
		1,402,172	1,945,026	5,921,582
Net result for the period		(2,143,806)	(1,341,239)	1,789,650
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,143,806)	(1,341,239)	1,789,650

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

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

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 4,737,035	\$ 3,301,229	\$ 4,053,507
Grants, subsidies and contributions		1,649,442	1,532,097	1,362,079
Fees and charges		7,374,032	6,678,753	7,172,867
Interest revenue		253,245	292,306	196,034
Goods and services tax received		824,281	574,828	880,673
Other revenue		169,409	162,805	259,200
		15,007,444	12,542,018	13,924,360
Payments				
Employee costs		(4,680,634)	(4,446,706)	(4,676,027)
Materials and contracts		(6,300,982)	(5,714,018)	(6,322,068)
Utility charges		(625,615)	(455,285)	(651,079)
Finance costs		(1,899)	(3,373)	(3,373)
Insurance paid		(242,408)	(234,314)	(312,200)
Goods and services tax paid		(684,127)	(927,151)	(778,899)
Other expenditure		(225,907)	(228,427)	(240,011)
		(12,761,572)	(12,009,274)	(12,983,657)
Net cash provided by operating activities	4	2,245,872	532,744	940,703
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(912,500)	(1,861,429)	(2,661,900)
Payments for construction of infrastructure	5(b)	(2,276,954)	(2,891,098)	(6,137,135)
Capital grants, subsidies and contributions		1,458,613	1,884,306	5,892,363
Proceeds from sale of property, plant and equipment	5(a)	52,000	252,727	130,000
Net cash (used in) investing activities		(1,678,841)	(2,615,494)	(2,776,672)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(55,518)	(54,044)	(54,044)
Payments for financial assets at amortised cost - term deposits		0	0	(45,000)
Net cash (used in) financing activities		(55,518)	(54,044)	(99,044)
Net increase (decrease) in cash held		511,513	(2,136,794)	(1,935,013)
Cash at beginning of year		4,031,789	6,168,583	5,282,060
Cash and cash equivalents at the end of the year	4	4,543,302	4,031,789	3,347,047

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	3,781,075	3,286,349	3,631,558
Rates excluding general rates	2(a)	305,960	298,050	298,050
Grants, subsidies and contributions		1,523,654	1,686,196	1,374,787
Fees and charges	14	7,374,032	6,678,753	7,172,867
Interest revenue	9(a)	253,245	292,306	196,034
Other revenue		169,409	162,805	259,200
Profit on asset disposals	5	18,451	75,720	25,800

13,425,826 12,480,179 12,958,296

Expenditure from operating activities

Employee costs		(4,680,634)	(4,472,967)	(4,676,027)
Materials and contracts		(6,431,469)	(5,662,324)	(6,585,700)
Utility charges		(625,615)	(455,285)	(651,079)
Depreciation	6	(4,745,421)	(4,634,034)	(4,596,038)
Finance costs	9(c)	(1,899)	(3,373)	(3,373)
Insurance		(242,408)	(234,314)	(312,200)
Other expenditure		(225,907)	(228,427)	(240,011)
Loss on asset disposals	5	(93,311)	0	0

(17,046,664) (15,690,724) (17,064,428)

Non cash amounts excluded from operating activities

3(c) 4,820,281 4,550,341 4,570,238

Amount attributable to operating activities

1,199,443 1,339,796 464,106

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		1,477,032	1,869,306	5,895,782
Proceeds from disposal of property, plant and equipment	5(a)	52,000	252,727	130,000

1,529,032 2,122,033 6,025,782

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(912,500)	(1,861,429)	(2,661,900)
Acquisition of infrastructure	5(b)	(2,276,954)	(2,891,098)	(6,137,135)

(3,189,454) (4,752,527) (8,799,035)

Amount attributable to investing activities

(1,660,422) (2,630,494) (2,773,253)

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	342,964	411,300	0
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342,964 411,300 0

Outflows from financing activities

Repayment of borrowings	7(a)	(55,518)	(54,044)	(54,044)
Transfers to reserve accounts	8(a)	(1,817,161)	(124,225)	(985,071)

(1,872,679) (178,269) (1,039,115)

Amount attributable to financing activities

(1,529,715) 233,031 (1,039,115)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

3 1,990,694 3,048,361 3,348,262

Amount attributable to operating activities 1,199,443 1,339,796 464,106

Amount attributable to investing activities (1,660,422) (2,630,494) (2,773,253)

Amount attributable to financing activities (1,529,715) 233,031 (1,039,115)

Surplus/(deficit) remaining after the imposition of general rates

3 **0 1,990,694 0**

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

SHIRE OF DUNDAS
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1. BASIS OF PREPARATION

The annual budget of the Shire of Dundas 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.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
- Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
- Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
- Supplier Finance Arrangements: Tier 2 Disclosures

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

- AASB 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
- Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
- Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
- (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
- (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
- Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
- Standards – Annual Improvements Volume 11

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
(i) General rates									
Townsites	Gross rental valuation	0.1250	520	7,484,424	935,553	0	935,553	900,727	900,640
Mining	Gross rental valuation	0.2500	3	846,000	211,500	0	211,500	203,125	203,125
Rural	Unimproved valuation	0.1013	16	748,380	75,811	0	75,811	63,733	63,733
Mining	Unimproved valuation	0.2026	294	12,626,905	2,558,211	0	2,558,211	2,118,764	2,464,060
Telecommunications	Unimproved valuation	0.1014	0	0	0	0	0	0	0
Total general rates		Minimum	833	21,705,709	3,781,075	0	3,781,075	3,286,349	3,631,558
(ii) Minimum payment									
Townsites	Gross rental valuation	420.00	171	90,395	71,820	0	71,820	68,400	68,400
Mining	Gross rental valuation	420.00	0	0	0	0	0	0	0
Rural	Unimproved valuation	420.00	3	8,874	1,260	0	1,260	1,600	1,600
Mining	Unimproved valuation	840.00	272	667,337	228,480	0	228,480	223,650	223,650
Telecommunications	Unimproved valuation	200.00	22	12,300	4,400	0	4,400	4,400	4,400
Total minimum payments			468	778,906	305,960	0	305,960	298,050	298,050
Total general rates and minimum payments			1,301	22,484,615	4,087,035	0	4,087,035	3,584,399	3,929,608
Instalment plan charges							7,000	6,858	5,145
Instalment plan interest							11,646	11,345	7,718
Late payment of rate or service charge interest							91,001	90,155	62,000
							109,647	108,358	74,863

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES (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 23 September 2025 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 23 September 2025 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.

Second instalment to be made on or before 24 November 2025, or 2 months after the due date of the first instalment, whichever is later; and

Option 3 (Four Instalments)

First instalment to be made on or before 23 September 2025 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.

Second instalment to be made on or before 24 November 2025, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 27 January 2026, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 30 March 2026, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan		Instalment plan		Unpaid rates	
		admin charge	interest rate	admin charge	interest rate	interest rates	
		\$	%		%		%
Option one							
Single full payment	23/09/2025	0	0.0%				11.0%
Option two							
First instalment	23/09/2025	11.15	5.5%				11.0%
Second instalment	24/11/2025	11.15	5.5%				11.0%
Option three							
First instalment	23/09/2025	11.15	5.5%				11.0%
Second instalment	24/11/2025	11.15	5.5%				11.0%
Third instalment	27/01/2026	11.15	5.5%				11.0%
Fourth instalment	30/03/2026	11.15	5.5%				11.0%

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

(i) Differential general rate

Description	Characteristics	Objects	Reasons
GRV	All properties where the basis of rate is the Gross Rental Value (GRV) and not within any other rating category.	This rate is to contribute to services desired by the community.	This is considered the base rate above which all other GRV rated properties are assessed.
GRV Mining	Properties where the basis of rate is the Gross Rental Value (GRV) and mining related land use, such as worker accommodation and mining administration land uses.	Obtain an appropriate contribution from mining related activities toward the budgeted deficiency.	Recognise the impact of mining accommodation and administration activities within the district.
UV Rural	All properties where the basis of rate is the Unimproved Value (UV) and not within any other rating category.	Obtain an appropriate contribution from rural activities toward the budgeted deficiency.	This is considered the base rate above which all other UV rated properties are assessed.
UV Mining	Properties where the basis of rate is the Unimproved Value (UV) and a land use associated with exploration/prospecting or mining leases/tenements.	Obtain an appropriate contribution from mining and exploration activities toward the budgeted deficiency.	Due to the difference in valuation methodology and recognise the impact of mining related activities on the Shire.
UV Telecoms	Properties where the basis of rate is the Unimproved Value (UV) and telecommunications land use.	Obtain an appropriate contribution from telecommunications activities toward the budgeted deficiency.	Recognise the benefit of telecommunications within the district.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES (CONTINUED)

(ii) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV	All properties where the basis of rate is the Gross Rental Value (GRV) and not within any other rating category.	This rate is to contribute to services desired by the community.	To apply a reasonable minimum payment to GRV rated properties.
GRV Mining	Properties where the basis of rate is the Gross Rental Value (GRV) and mining related land use, such as worker accommodation and mining administration land uses.	Obtain an appropriate contribution from mining related activities toward the budgeted deficiency.	To apply a reasonable minimum payment to GRV Mining rated properties.
UV Rural	All properties where the basis of rate is the Unimproved Value (UV) and not within any other rating category.	Obtain an appropriate contribution from mining related activities toward the budgeted deficiency.	To apply a reasonable minimum payment to UV rural rated properties.
UV Mining	Properties where the basis of rate is the Unimproved Value (UV) and a land use associated with exploration/prospecting or mining leases/tenements.	Obtain an appropriate contribution from mining and exploration activities toward the budgeted deficiency.	To apply a reasonable minimum payment to recognise the impact of mining related activities on the shire.
UV Telecoms	Properties where the basis of rate is the Unimproved Value (UV) and telecommunications land use.	Obtain an appropriate contribution from telecommunications activities toward the budgeted deficiency	Maximum minimum payment allowed due to the large number of low value properties.

(d) Service Charges

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

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	4,543,302	4,031,789	3,347,047
	0	0	948,557
	120,889	925,889	130,599
	818,568	909,209	297,261
	5,482,759	5,866,887	4,723,464
	(939,457)	(759,457)	(427,860)
	0	(29,212)	0
	0	(18,419)	0
7	(28,324)	(55,518)	(55,518)
	(305,612)	(305,612)	(292,976)
	(45,088)	(45,088)	0
	(1,318,481)	(1,213,306)	(776,354)
	4,164,278	4,653,581	3,947,110
3(b)	(4,164,278)	(2,662,887)	(3,947,110)
	0	1,990,694	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.

Adjustments to net current assets

Less: Cash - reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(4,543,302)	(3,069,105)	(4,295,604)
	28,324	55,518	55,518
	350,700	350,700	292,976
	(4,164,278)	(2,662,887)	(3,947,110)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Less: Movement in liabilities associated with restricted cash
Add: Loss on asset disposals
Add: Depreciation

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(18,451)	(75,720)	(25,800)
	0	(7,973)	0
5	93,311	0	0
6	4,745,421	4,634,034	4,596,038
	4,820,281	4,550,341	4,570,238

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 3,109,266	\$ 2,597,753	\$ 3,347,047
Term deposits		1,434,036	1,434,036	0
Total cash and cash equivalents		4,543,302	4,031,789	3,347,047
Held as				
- Unrestricted cash and cash equivalents		0	944,265	0
- Restricted cash and cash equivalents		4,543,302	3,087,524	3,347,047
	3(a)	4,543,302	4,031,789	3,347,047
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,543,302	3,087,524	3,347,047
- Restricted financial assets at amortised cost - term deposits		0	0	948,557
		4,543,302	3,087,524	4,295,604
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	4,543,302	3,069,105	4,295,604
Unspent capital grants, subsidies and contribution liabilities		0	18,419	0
		4,543,302	3,087,524	4,295,604
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,143,806)	(1,341,239)	1,789,650
Depreciation	6	4,745,421	4,634,034	4,596,038
(Profit)/loss on sale of asset	5	74,860	(75,720)	(25,800)
(Increase)/decrease in receivables		805,000	(423,145)	153,000
(Increase)/decrease in inventories		90,641	(342,804)	146,000
Increase/(decrease) in payables		180,000	(41,104)	219,406
Increase/(decrease) in contract liabilities		(29,212)	0	(41,809)
Increase/(decrease) in unspent capital grants		(18,419)	15,000	(3,419)
Increase/(decrease) in employee provisions		0	(7,972)	0
Capital grants, subsidies and contributions		(1,458,613)	(1,884,306)	(5,892,363)
Net cash from operating activities		2,245,872	532,744	940,703

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Disposals - Net Book Value		Disposals - Sale Proceeds		Disposals - Profit / Loss	Disposals - Net Book Value		Disposals - Sale Proceeds		Disposals - Profit	Disposals - Net Book Value		Disposals - Sale Proceeds		Disposals - Profit
	Additions	\$	Additions	\$		Additions	\$	Additions	\$		Additions	\$	Additions	\$	
(a) Property, Plant and Equipment															
Land - freehold land	0	0	0	0	0	0	0	0	0	0	210,000	0	0	0	0
Buildings - non-specialised	491,000	0	0	0	0	392,413	0	0	0	0	595,000	0	0	0	0
Buildings - specialised	66,500	0	0	0	0	0	0	0	0	0	797,000	0	0	0	0
Furniture and equipment	115,000	0	0	0	0	24,410	0	0	0	0	65,000	0	0	0	0
Plant and equipment	240,000	(126,860)	52,000	52,000	(93,311)	1,444,606	(177,007)	252,727	252,727	75,720	994,900	(104,200)	130,000	130,000	25,800
Total	912,500	(126,860)	52,000	52,000	(93,311)	1,861,429	(177,007)	252,727	252,727	75,720	2,661,900	(104,200)	130,000	130,000	25,800
(b) Infrastructure															
Infrastructure - roads	1,456,064	0	0	0	0	1,827,589	0	0	0	0	1,599,958	0	0	0	0
Infrastructure - footpaths	130,000	0	0	0	0	136,783	0	0	0	0	350,000	0	0	0	0
Infrastructure - parks and ovals	0	0	0	0	0	193,029	0	0	0	0	235,877	0	0	0	0
Infrastructure - airports	315,890	0	0	0	0	578,258	0	0	0	0	3,548,000	0	0	0	0
Infrastructure - other	375,000	0	0	0	0	155,439	0	0	0	0	403,300	0	0	0	0
Total	2,276,954	0	0	0	0	2,891,098	0	0	0	0	6,137,135	0	0	0	0
Total	3,189,454	(126,860)	52,000	52,000	(93,311)	4,752,527	(177,007)	252,727	252,727	75,720	8,799,035	(104,200)	130,000	130,000	25,800

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.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - parks and ovals
Infrastructure - airports
Infrastructure - other
Infrastructure - drainage

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
65,354	63,820	54,570
622,210	607,605	489,315
7,437	7,262	7,599
524,009	511,709	550,606
2,554,030	2,494,081	2,841,528
155,728	152,073	54,576
303,498	296,374	101,801
189,547	185,098	242,790
265,772	259,534	234,242
57,836	56,478	19,011
4,745,421	4,634,034	4,596,038
144,351	141,917	150,000
12,789	12,414	12,428
42,407	44,069	47,272
11,435	10,597	11,113
62,737	60,817	52,222
79,943	75,894	77,690
623,037	609,744	621,027
3,094,757	3,016,860	3,056,130
318,194	308,017	222,412
355,771	353,705	345,744
4,745,421	4,634,034	4,596,038

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	3 to 69 years
Buildings - specialised	3 to 69 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - roads	5 to 80 years
Infrastructure - footpaths	5 to 60 years
Infrastructure - parks and ovals	10 to 50 years
Infrastructure - airports	10 to 80 years
Infrastructure - other	10 to 50 years
Infrastructure - drainage	30 to 80 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.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Loan Number	Institution	Interest Rate	2025/26			2025/26			2025/26			Actual Principal 1 July 2024	2024/25			Actual Principal outstanding 30 June 2025	2024/25			Budget Principal outstanding 30 June 2025	2024/25		
			Budget New Loans	Budget Principal Repayments	Budget Interest Repayments	Actual New Loans	Actual Principal Repayments	Actual Interest Repayments	Actual New Loans	Actual Principal Repayments	Actual Interest Repayments		Budget New Loans	Budget Principal Repayments	Budget Interest Repayments		Budget New Loans	Budget Principal Repayments	Budget Interest Repayments				
1	WATC	2.7%	\$ 84,173	\$ 0	\$ (55,518)	\$ 28,655	\$ 0	\$ (54,044)	\$ 138,217	\$ 0	\$ (54,044)	\$ 84,173	\$ 138,217	\$ 0	\$ (54,044)	\$ 0	\$ (54,044)	\$ 0	\$ (54,044)	\$ 84,173	\$ (3,373)		
			\$ 84,173	0	(55,518)	28,655	0	(54,044)	138,217	0	(54,044)	84,173	138,217	0	(54,044)	0	(54,044)	0	(54,044)	84,173	(3,373)		

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

SHIRE OF DUNDAS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	(3,685)	0	0
Total amount of credit unused	6,315	10,000	10,000
Loan facilities			
Loan facilities in use at balance date	28,655	84,173	84,173

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26			2024/25			Actual			2024/25			Budget		
	Opening Balance	Transfer to	Closing Balance	Opening Balance	Transfer to	Closing Balance	Opening Balance	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Closing Balance	Opening Balance	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council															
(a) Leave reserve	418,345	16,734	435,079	404,155	14,190	418,345	0	418,345	399,082	11,972	0	411,054	399,082	11,972	0
(b) Asset replacement/renewal reserve	1,033,073	1,127,251	1,817,360	1,394,784	49,589	1,033,073	(411,300)	1,033,073	1,376,584	484,175	0	1,860,759	1,376,584	484,175	0
(c) Plant reserve	331,290	613,252	944,542	320,053	11,237	331,290	0	331,290	316,034	9,481	0	325,515	316,034	9,481	0
(d) Airport reserve	85,546	3,422	88,968	82,025	3,521	85,546	0	85,546	80,681	2,420	0	83,101	80,681	2,420	0
(e) IT reserve	55,824	10,702	66,526	53,930	1,894	55,824	0	55,824	53,254	1,598	0	54,852	53,254	1,598	0
(f) Transport reserve	582,104	23,284	605,388	557,404	24,700	582,104	0	582,104	547,896	459,315	0	1,007,211	547,896	459,315	0
(g) Lands Development reserve	562,923	22,516	585,439	543,829	19,094	562,923	0	562,923	537,002	16,110	0	553,112	537,002	16,110	0
	3,069,105	1,817,161	4,543,302	3,356,180	124,225	3,069,105	(411,300)	3,069,105	3,310,533	985,071	0	4,295,604	3,310,533	985,071	0

(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 council		
(a) Leave reserve	Ongoing	To be used to fund annual, sick and long service leave requirements and payments to staff.
(b) Asset replacement/renewal reserve	Ongoing	To be used for the replacement and or renewal of the Shire assets.
(c) Plant reserve	Ongoing	To be used for the purchase of major plant.
(d) Airport reserve	Ongoing	To be used for the construction and/or maintenance of the airstrip at Norseman and Eucla.
(e) IT reserve	Ongoing	To be used to fund the replacement of IT equipment.
(f) Transport reserve	Ongoing	To be used for the construction, maintenance and resealing of the Shire's transport network.
(g) Lands Development reserve	Ongoing	To be used for building construction and maintenance of Shire infrastructure.

SHIRE OF DUNDAS

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2026

9. OTHER INFORMATION

The net result includes as revenues

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	150,598	190,806	126,316
Other interest revenue	102,647	101,500	69,718
	253,245	292,306	196,034
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	41,698	80,100	55,100
Other services	0	10,250	0
	41,698	90,350	55,100
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	1,899	3,373	3,373
	1,899	3,373	3,373
(d) Write offs			
General rate	5,145	0	5,000
	5,145	0	5,000
(e) Low Value lease expenses			
Office equipment	29,735	28,591	19,200
Gymnasium equipment	16,941	17,336	16,464
	46,676	45,927	35,664

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	18,939	18,568	18,568
Meeting attendance fees	10,588	9,348	8,224
Other expenses	1,271	0	2,102
Travel and accommodation expenses	7,500	7,006	7,800
	38,298	34,922	36,694
Deputy President's			
Deputy President's allowance	4,734	3,868	4,642
Meeting attendance fees	6,830	6,448	5,940
Other expenses	820	0	884
Travel and accommodation expenses	2,500	163	2,500
	14,884	10,479	13,966
Council member 1			
Meeting attendance fees	5,565	5,084	5,940
Other expenses	668	0	700
Travel and accommodation expenses	500	0	1,250
	6,733	5,084	7,890
Council member 2			
Meeting attendance fees	5,059	4,340	5,940
Other expenses	607	0	700
Travel and accommodation expenses	500	0	1,250
	6,166	4,340	7,890
Council member 3			
Meeting attendance fees	6,324	6,200	5,940
Other expenses	759	0	700
Travel and accommodation expenses	1,500	1,985	1,250
	8,583	8,185	7,890
Council member 4			
Meeting attendance fees	6,324	5,332	5,940
Other expenses	759	0	700
Travel and accommodation expenses	3,000	7,538	1,250
	10,083	12,870	7,890
Total Council Member Remuneration	84,747	75,880	82,220
President's allowance	18,939	18,568	18,568
Deputy President's allowance	4,734	3,868	4,642
Meeting attendance fees	40,690	36,752	37,924
Other expenses	4,884	0	5,786
Travel and accommodation expenses	15,500	16,692	15,300
	84,747	75,880	82,220

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Shire of Dundas - Village Grocer

(a) Details

Operation of the Village Grocer on a commercial basis.

(b) Statement of Comprehensive Income

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	Actual	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Fees and charges	4,967,367	5,600,000	5,541,252	5,662,807	5,674,377	5,693,311	5,794,321
Interest revenue	66,660	67,650	68,110	68,284	69,935	69,492	65,510
	<u>5,034,027</u>	<u>5,667,650</u>	<u>5,609,362</u>	<u>5,731,091</u>	<u>5,744,312</u>	<u>5,762,803</u>	<u>5,859,831</u>
Expenditure							
Employee costs	(1,179,569)	(983,504)	(1,023,214)	(1,053,910)	(1,085,527)	(1,088,093)	(1,118,093)
Materials and contracts	(3,797,127)	(3,934,521)	(3,954,561)	(4,034,521)	(4,133,457)	(4,218,354)	(4,215,182)
Depreciation	(70,429)	(85,000)	(82,010)	(81,250)	(83,423)	(83,561)	(75,000)
Insurance	(29,545)	(30,406)	(31,466)	(32,456)	(32,487)	(32,846)	(33,001)
Other expenditure	(111,795)	(60,000)	(22,000)	(22,328)	(24,910)	(52,419)	(55,271)
Utilities	(91,711)	(95,000)	(92,205)	(94,834)	(97,205)	(99,732)	(99,732)
	<u>(5,280,176)</u>	<u>(5,188,431)</u>	<u>(5,205,456)</u>	<u>(5,319,299)</u>	<u>(5,457,009)</u>	<u>(5,575,005)</u>	<u>(5,596,279)</u>
NET RESULT	<u>(246,149)</u>	<u>479,219</u>	<u>403,906</u>	<u>411,792</u>	<u>287,303</u>	<u>187,798</u>	<u>263,552</u>
TOTAL COMPREHENSIVE INCOME	<u>(246,149)</u>	<u>479,219</u>	<u>403,906</u>	<u>411,792</u>	<u>287,303</u>	<u>187,798</u>	<u>263,552</u>

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at office or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Fees and charges for sale of goods	Groceries and provisions	Single point in time	Full payment prior to issue	Refund for faulty goods	Output method based on provision of service or completion of works

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of Council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose funding and interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

Housing

To provide and maintain elderly resident housing.

Provision and maintenance of elderly residents housing.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of public halls, civic centre, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Economic services

To help promote the shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

Other property and services

To monitor and control council's overheads operating accounts.

Private work private works operation, plant repairs and operation costs and engineering operating costs.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	16,150	16,386	15,250
General purpose funding	10,000	10,163	7,645
Law, order, public safety	3,350	3,406	4,450
Health	500	280	5,000
Housing	40,800	40,394	35,580
Community amenities	278,432	271,365	258,652
Recreation and culture	27,600	26,963	41,390
Transport	550,000	537,466	450,000
Economic services	6,402,200	5,744,722	5,149,900
Other property and services	45,000	27,608	1,205,000
	7,374,032	6,678,753	7,172,867

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

Schedule of Fees and Charges For 2025-2026

Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

Important Terms and Conditions for hiring Shire of Dundas property, facilities and or equipment -

The hirer will be liable for any damages, cleaning costs, loss or theft to the Shire of Dundas property, facilities and or equipment. The cost of any damages, cleaning costs, loss or theft will be invoiced to the hirer and collection of this debt will be in accordance with the relevant Shire of Dundas Policies and Procedures. Should there be any loss of revenue due to a facility being unusable for a period, the hirer may be liable for any loss of revenue.

****All other Terms and Conditions as stipulated on the Property, Facilities and Equipment Hire Forms.****

Details	Ledger Code	Unit / Type	2025/2026		
			Fee	GST	Total

SCHEDULE 3 - GENERAL PURPOSE FUNDING

Rates / Properties

Rate Property Account Enquiries
Rate Instalment Charges
Rate Instalment Charges
Reprint Rate Notice

101310	Per Enquiry	75.85	NA	75.85
100810	Per Instalment	11.15	NA	11.15
101310	Per Arrangement	49.18	4.92	54.10
101310	Per Notice	10.14	1.01	11.15

SCHEDULE 4 - GOVERNANCE

Members of Council

Hire of Community Meeting Room

Not for Profit Community/Sports Group/Individual
For Profit/Commercial Group
Outgoing phone call
Cost of call

103430	Per Day	27.00	2.70	29.70
103430	Per Day	190.95	19.10	210.05
103430	Per Call	11.59	1.16	12.75
103430	Per Call	Actual Cost		

Hire of Hot Office

Not for Profit Community/Sports Group/Individual
For Profit/Commercial Group
Outgoing phone call
Cost of call

103430	Per Day	114.27	11.43	125.70
103430	Per Call	11.59	1.16	12.75
103430	Per Call	Actual Cost		

Sale of Council Publications

Council Consolidated Electoral Roll
Council Budget
Council Annual Financial Statement
Council Minutes
Council Agenda
Council Policy Manual
Delegations Register
Council Local Laws
Council Rate Book
Owner/Occupiers Role

103230	Each	1.45	0.15	1.60
103230	Each	15.91	1.59	17.50
103230	Each	15.91	1.59	17.50
103230	Each	6.77	0.68	7.45
103230	Each	6.77	0.68	7.45
103230	Each	15.91	1.59	17.50
103230	Each	6.77	0.68	7.45
103230	Each	12.55	1.25	13.80
103230	Each	31.36	3.14	34.50
103230	Each	10.59	1.06	11.65

The above documents are available for public inspection at the Council Office and the Council website free of charge.

Photocopying / Printing / Scanning (A4)

A4 Black & White (Single)
A4 Black & White (Double)
A4 Colour (Single)
A4 Colour (Double)

104230	Per Page	0.59	0.06	0.65
104230	Per Page	1.14	0.11	1.25
104230	Per Page	1.14	0.11	1.25
104230	Per Page	2.27	0.23	2.50

Administration

Photocopying / Printing / Scanning (A3)

A3 Black & White (Single)
A3 Black & White (Double)
A3 Colour (Single)
A3 Colour (Double)

104230	Per Page	1.14	0.11	1.25
104230	Per Page	2.27	0.23	2.50
104230	Per Page	4.55	0.45	5.00
104230	Per Page	6.64	0.66	7.30

Facsimile

Local (first page)
Interstate (first page)
International (first page)
Local (each page thereafter)
Interstate (each page thereafter)
International (each page thereafter)

104230	Per Transmission	1.14	0.11	1.25
104230	Per Transmission	2.27	0.23	2.50
104230	Per Transmission	5.68	0.57	6.25
104230	Per page	0.14	0.01	0.15
104230	Per page	0.23	0.02	0.25
104230	Per page	0.55	0.05	0.60

Plan / Map / Poster Printing (Plotter)

A0 Black & White
A0 Colour
A1 Black & White
A1 Colour

104230	Per Page	11.32	1.13	12.45
104230	Per Page	22.64	2.26	24.90
104230	Per Page	8.86	0.89	9.75
104230	Per Page	16.73	1.67	18.40

Schedule of Fees and Charges For 2025-2026

Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

Important Terms and Conditions for hiring Shire of Dundas property, facilities and or equipment -

The hirer will be liable for any damages, cleaning costs, loss or theft to the Shire of Dundas property, facilities and or equipment. The cost of any damages, cleaning costs, loss or theft will be invoiced to the hirer and collection of this debt will be in accordance with the relevant Shire of Dundas Policies and Procedures. Should there be any loss of revenue due to a facility being unusable for a period, the hirer may be liable for any loss of revenue.

****All other Terms and Conditions as stipulated on the Property, Facilities and Equipment Hire Forms.****

Details	Ledger Code	Unit / Type	2025/2026		
			Fee	GST	Total
A2 Black & White	104230	Per Page	5.86	0.59	6.45
A2 Colour	104230	Per Page	11.32	1.13	12.45
Laminating					
A4 Papers	104230	Per Page	5.41	0.54	5.95
A3 Papers	104230	Per Page	10.82	1.08	11.90
Binding					
A4 / A3 Papers	104230	Per Document	20.73	2.07	22.80
Sale of Local Authority Special Licence Plates					
Dundas Shire Plates - Licence Plate Fee**	104230	Per Plate	248.90	NA	248.90
Dundas Shire Plates - Commission	104230	Per Application	56.91	5.69	62.60
Subject to price as advised by the Department for Transport					
Freedom of Information <i>Freedom of Information Regulations 1993 - Schedule 1</i>					
Application Fees under Section 1 (e) of the Act	103730	Per Application	30.00	NA	30.00
Time taken by Staff dealing with the Application	103730	Per Hour	30.00	NA	30.00
Access Time Supervised by Staff	103730	Per Hour	30.00	NA	30.00
Photocopying - Staff Time	103730	Per Hour	30.00	NA	30.00
Photocopying	103730	Per Page	0.20	NA	0.20
Time taken by Staff Transcribing Information	103730	Per Hour	30.00	NA	30.00
Advance Deposit under Section 18(1) of the Act	103730		25%		
Advance Deposit under Section 18(4) of the Act	103730		75%		
Duplicating a Tape, Film or Computer Information	103730		Actual Cost		
Delivery, Packaging and Postage	103730		Actual Cost		
Library Services					
Lost Library Book Fee	103730	Per Book	19.77	1.98	21.75
Administration Fee for Lost Library Books	103730	Per Book	5.86	0.59	6.45

SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY

Animal Control

Dog Registrations *Dog Regulations 2013 Reg 17*

One Year Registrations	108530	Unsterilised	50.00	NA	50.00
One Year Registrations	108530	Sterilised*	20.00	NA	20.00
One Year Registrations	108530	Dangerous Dog	50.00	NA	50.00
Three Year Registrations	108530	Unsterilised	120.00	NA	120.00
Three Year Registrations	108530	Sterilised*	42.50	NA	42.50
Life Time Registrations	108530	Unsterilised	250.00	NA	250.00
Life Time Registrations	108530	Sterilised*	100.00	NA	100.00
* Proof of Sterilisation is required**					
**Working Dog (Cattle/Sheep Dog) - ¼ fee					
***Pensioner Dog - ½ fee / Subject to Half Price as from the 1st May Each Year					

Cat Registrations *Cat Regulations 2012 Sch 3*

One Year Registrations	108530	Unsterilised / Sterilised	20.00	NA	20.00
Three Year Registrations	108530	Unsterilised / Sterilised	42.50	NA	42.50
Life Time Registrations	108530	Unsterilised / Sterilised	100.00	NA	100.00
***Pensioner Dog - ½ fee / Subject to Half Price as from the 1st May Each Year					
Registration fees are set by the Department of Local Government					

Dangerous Dog Supplies

Collars		Actual cost from Supplier	Actual cost from Supplier		
Muzzles		Actual cost from Supplier	Actual cost from Supplier		
Signs		Actual cost from Supplier	Actual cost from Supplier		

Animal Pound

Seizure & Impounding of animal	108430	Per animal	87.00	N/A	87.00
Maintenance - Per Week Day	108430	Per animal	29.91	2.99	32.90

Schedule of Fees and Charges For 2025-2026

Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

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****All other Terms and Conditions as stipulated on the Property, Facilities and Equipment Hire Forms.****

Details	Ledger Code	Unit / Type	2025/2026		
			Fee	GST	Total
Maintenance - Per Weekend Day	108430	Per animal	34.73	3.47	38.20
Return of Impounded animal outside of office hours	108430	Per animal	162.05	16.20	178.25
Seizure & Returning of animal without Impounding	108430	Per animal	34.73	3.47	38.20
Euthanasian of dog/cat	108430	Per animal	As per vet fee		
Surrender of dog/cat	108430	Per animal	76.18	7.62	83.80
Adoption of an impounded dog/cat	108430	Per animal	Free	Free	Free

****Normal Registration Fees will apply.****

****The actual cost to the Local Government for a destruction of dog/cat will be the fee payable by the animal owner and or the person who possesses and cares for the anim**

Infringements

Administrative Fee 10% of total infringement cost

107530	Per Infringement	10%
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****Being 10% of the local governments cost to issue an infringement where a person has committed an offence mentioned in Regulation 33 and 34 of the Dog Regulation 20**

****Being 10% of the local governments cost to issue an infringement where a person has committed an offence mentioned in the Cat Regulation 2012****

Other

Replacement Registration Tag

108530	Per Tag	4.91	0.49	5.40
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Destruction of feral cat

108530	Per Cat	43.41	4.34	47.75
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****Cat Trap Hire Fee**

108530	First 7 Days	Free		
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****Cat Trap Hire Fee**

108530	After 7 Days (Per Day)	5.41	0.54	5.95
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SCHEDULE 7 - HEALTH

Health Inspections & Administration

Eating House Registration *Local Government Act 1995 (s.6.16)*

Registration and Notification of a Food Business

115430	Per Licence	90.00	NA	90.00
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Eating House Inspection *Local Government Act 1995 (s.6.16)*

Food Business Inspection Fees

Low Risk Category

115430	Per Inspection	120.00	NA	120.00
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Medium Risk Category

115430	Per Inspection	320.00	NA	320.00
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High Risk Category

115430	Per Inspection	360.00	NA	360.00
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Food Business Re-inspection Fee

Low Risk Category

115430	Per Inspection	60.00	NA	60.00
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Medium Risk Category

115430	Per Inspection	180.00	NA	180.00
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High Risk Category

115430	Per Inspection	180.00	NA	180.00
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Multiple Operations *Local Government Act 1995 (s.6.16)*

Additional charge for business with multiple food operations -e.g. hotels with restaurants, laundries, supermarkets with butchers/bakers/deli

Low Risk Category

115430	Per Inspection	60.00	NA	60.00
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Medium Risk Category

115430	Per Inspection	200.00	NA	200.00
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High Risk Category

115430	Per Inspection	240.00	NA	240.00
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Outdoor Dining

115430	Per Application & Per sq mtr	20.00	NA	20.00
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Itinerant Vendors / Traders *Local Government Act 1995 (s.6.16)*

License valid for 1 week or less

115430	Per Licence	21.82	2.18	24.00
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License valid for up to 1 month

115430	Per Licence	54.55	5.45	60.00
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License valid for 1 year

115430	Per Licence	490.91	49.09	540.00
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Application Fee - Payable on each Application

115430	Per Application	32.73	3.27	36.00
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Lodging House Registration *Local Government Act 1995 (s.6.16)*

Registration Fee of a Lodging House (Initial Inspection)

115430	Per Lodging House	235.00	NA	235.00
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Liquor Licence - Section 39 / 40 Certificates *Liquor Control Act 1988*

Application fee for Section 39 Certificate

115430	Per Certificates	100.00	NA	100.00
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Application fee for Section 40 Certificate

115430	Per Certificates	100.00	NA	100.00
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Application fee for Section 55 Certificate

115430	Per Certificates	60.00	NA	60.00
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Public Buildings *Health (Public Buildings) Regulations 1992*

Schedule of Fees and Charges For 2025-2026

Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

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****All other Terms and Conditions as stipulated on the Property, Facilities and Equipment Hire Forms.****

Details		Ledger Code	Unit / Type	2025/2026		
				Fee	GST	Total
(fees shall not exceed \$871)						
Approval / Inspection > 1000 to 2999 people		115430	Per Certificate	240.00	NA	240.00
Approval / Inspection > 0 to 999 people		115430	Per Certificate	120.00	NA	120.00
Small - community and charitable		115430	Per Certificate	-	NA	-

SCHEDULE 9 - HOUSING

Housing

Staff Housing

The following rent will apply for Council staff only, unless otherwise stipulated in their employment contract/appointment letter

139 Prinsep Street, Norseman
124 Prinsep Street, Norseman
139 Roberts Street, Norseman
11a Roberts Street, Norseman
11b Roberts Street, Norseman
82 Angove Street Norseman
36 Angove Street, Norseman
18 Mildura Street, Norseman

124330	Per Week	125.00	NA	125.00
124330	Per Week	115.00	NA	115.00
124330	Per Week	110.00	NA	110.00
124330	Per Week	75.00	NA	75.00
124330	Per Week	75.00	NA	75.00
124330	Per Week	115.00	NA	115.00
124330	Per Week	110.00	NA	110.00
	Per Week	200.00	NA	200.00

Non Council Staff Housing

The following rent will apply for non Council staff only, unless otherwise stipulated in their Residential Tenancy Agreement

139 Prinsep Street, Norseman
124 Prinsep Street, Norseman
139 Roberts Street, Norseman
11a Roberts Street, Norseman
11b Roberts Street, Norseman
82 Angove Street Norseman
36 Angove Street, Norseman
18 Mildura Street, Norseman

124330	Per Week	206.00	NA	206.00
124330	Per Week	180.25	NA	180.25
124330	Per Week	154.50	NA	154.50
124330	Per Week	103.00	NA	103.00
124330	Per Week	103.00	NA	103.00
124330	Per Week	180.25	NA	180.25
124330	Per Week	154.50	NA	154.50
	Per Week	360.50	NA	360.50

Other Housing

Aged Person Units

Pensioners Unit (Single Occupancy)
Pensioners Unit (Double Occupancy)

125330	Per Week	78.85	NA	\$78.85
125330	Per Week	118.88	NA	\$118.88

SCHEDULE 10 - COMMUNITY AMENITIES

Sanitation

Domestic Waste Service - One Service Per Week

120 Litre MGB per Residential Property
240 Litre MGB per Residential Property
360 Litre MGB per Residential Property
120 Litre MGB per Residential Property-Concession Holder
240 Litre MGB per Residential Property-Concession Holder
360 Litre MGB per Residential Property-Concession Holder
240 Litre Wheely Bins
6 Cubic Metres Skip Bin Household Waste (7 Day Hire Only)

****Waste Service is on a Monday & Friday except for Public Holidays****

****Conditions apply to Skip Bin Hire****

126330	Per Bin/Per Annum	231.30	NA	231.30
126330	Per Bin/Per Annum	231.30	NA	231.30
126330	Per Bin/Per Annum	325.70	NA	325.70
126330	Per Bin/Per Annum	185.65	NA	185.65
126330	Per Bin/Per Annum	184.60	NA	184.60
126330	Per Bin/Per Annum	287.50	NA	287.50
126430	Per Bin Purchase	136.85	NA	136.85
126430	Delivery & Collection	350.00	NA	350.00

Commercial Waste Service - Two Services Per Week

120 Litre MGB per Commercial Property
240 Litre MGB per Commercial Property
360 Litre MGB per Commercial Property
6 Cubic Metres Skip Bin Commercial Waste (7 Day Hire Only)

**** Waste Service is on a Monday & Friday except for Public Holidays****

****Conditions apply to Skip Bin Hire****

126330	Per Bin/Per Annum	325.70	NA	325.70
126330	Per Bin/Per Annum	325.70	NA	325.70
126330	Per Bin/Per Annum	467.85	NA	467.85
126430	Delivery & Collection	650.00	NA	650.00

Sewerage

On Site Effluent Disposal Applications (LG Application Fee)

128730	Per Application			
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Schedule of Fees and Charges For 2025-2026

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Details	Ledger Code	Unit / Type	2025/2026		
			Fee	GST	Total
On Site Effluent Disposal Applications (LG Permit Fee)	128730	Per Application	Fees set by Health Department of WA		
On Site Effluent Disposal Applications (LG Report Fee)	128730	Per Application			
On Site Effluent Disposal Applications (Health Dep Approval with LG Report)	128730	Per Application			
On Site Effluent Disposal Applications (Health Dep Approval without LG Report)	128730	Per Application			

Bulk Waste Disposal at Waste Sites

Domestic Waste	126430	Per m3	10.59	1.06	11.65
Domestic Waste (small amounts) FREE	126430	less than 0.1m3	-	-	-
Commercial Waste	126430	Per m3	46.27	4.63	50.90
Building Waste	126430	Per m3	46.27	4.63	50.90
Industrial Waste	126430	Per m3	52.09	5.21	57.30
Mining Waste	126430	Per m3	52.09	5.21	57.30
Oil Waste Disposal	126430	Per litre	1.05	0.10	1.15
Liquid Waste - Mining	128340	Per 1000 litres	78.14	7.81	85.95
Liquid Waste - Non-residential	128340	Per 1000 litres	78.14	7.81	85.95
Liquid Waste - Residential	128340	Per 1000 litres	67.05	6.70	73.75
****Asbestos Waste****	126430	Per m3	227.59	22.76	250.35
240L Bin Hire	126430	Per Bin / Week	5.41	0.54	5.95
Dump Point (non members of Caravan & Motorhomes Assoc) FREE	126430	Each	-	-	-
Sewerage Charges	126430	Per Annum	775.41	77.54	852.95
Green Waste - Residential FREE	126430	Per m3	-	-	-
Green Waste - Commercial	126430	Per m3	46.73	4.67	51.40
All White Goods excluding Microwaves	126430	Per item	10.59	1.06	11.65
Tyre Collection	126430	Per car tyre	10.59	1.06	11.65
Tyre Collection with Rim	126430	Per car tyre	15.91	1.59	17.50
Tyre Collection	126430	Per 4x4 tyre	13.00	1.30	14.30
Tyre Collection with Rim	126430	Per 4x4 tyre	18.32	1.83	20.15
Tyre Collection	126430	Per truck tyre	26.05	2.60	28.65
Tyre Collection with rim	126430	Per truck tyre	41.45	4.15	45.60
***Tyre Collection	126430	Tyres not inc. above	POA		
Car Bodies/Wrecks	126430	Per Car	78.14	7.81	85.95
Bus Bodies/Wrecks	126430	Per Bus	154.32	15.43	169.75

**** Prior to Disposal Special Permission must be obtained for Tyres and Asbestos Materials****

***** Disposal of tyres is based on cost to recycle plus 20% (administrative costs)*****

******Additional cost for the use of the Shire loader for disposal at Plant Hire Rates******

Town Planning & Regional Development

Town Planning

Scheme Amendments	128930	Each	The fee is to be calculated in accordance with the Planning & Development Regulations 2009 (Part 7 - Local Government Planning Charges) as amended		
Structure Plan	128930	Each			
Structure Plan Amendment	128930	Each			
Local Development Plans	128930	Each			
Local Development Plan Amendments	128930	Each			

Subdivision Clearance

Administration Fee 1-5 Lots	128930	Per lot	In accordance with Item 5, of Schedule 2 of the Planning and Development Regulations 2009.		
Administration Fee 6-195 Lots	128930	Per lot			
Administration Fee 195+ Lots	128930	Per lot			

Publications

Town Planning Scheme Text	128930	Each	36.75	NA	36.75
Publications less than 10 pages	128930	Less than 10 pages	6.30	NA	6.30
Publications 10 - 50 pages	128930	10 - 50 pages	12.90	NA	12.90
Publications 51 - 100 pages	128930	51 - 100 pages	25.75	NA	25.75
Publications 101 - 200 pages	128930	101 - 200 pages	37.10	NA	37.10

Research

Schedule of Fees and Charges For 2025-2026

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Details	Ledger Code	Unit / Type	2025/2026		
			Fee	GST	Total
Providing a zoning certificate, replying to a property settlement questionnaire and providing written planning advice.	128930	Per Research	In accordance with Items 12, 13 & 14 (respectively) of Schedule 2 of the Planning & Development Regulations 2009. Zoning Cert, Questionnaire, Written planning advice.		

Development Application Fees

Determination of all classes of development applications, including applications where the development has already commenced and applications for development of a type to be determined by a Development Assessment Panel (DAP).

Development Applications that are subject to determination by a DAP

Home Business

Advertising Costs & Expenses associated with Applications

128930	Per Application	In accordance with Part 7 and the applicable item listed in Schedule 2 of the Planning and Development Regulations 2009.
128930	Per Application	In accordance with Schedule 1 of the Planning & Development (Development Assessment Panels) Regulations 2011.
128930	Per Application	In accordance with Part 7 and the applicable item listed in Schedule 2 of the Planning and Development Regulations 2009.
128930	Per Application	Costs & expenses for advertising applications listed in Schedule 2 items 1 to 11 of the Planning & Development Regulations 2009 in addition to the fee for the provision of the service.

Other

Gaming Permit

128930	Per Application	100.00	N/A	100.00
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Other Community Amenities

Cemetery

Cemetery Operations

Cemetery Burial Fee - Ordinary Land

123630		108.20	NA	108.20
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Cemetery Grant of Right of Burial (25 years)

Ordinary Land

Single Wall Niche

Double Wall Niche

123630		432.85	NA	432.85
123630		108.20	NA	108.20
123630		108.20	NA	108.20

Cemetery Niche Wall

Internment of Ashes in the Niche Wall

Internment of Ashes on existing Grave Plot

Single (Including Plaque)

Double (First Placement Including Plaque)

Double (Second Placement Including Plaque)

123630		162.30	NA	162.30
123630		54.10	NA	54.10
123630		303.40	NA	303.40
123630		454.05	NA	454.05
123630		150.65	NA	150.65

Cemetery Miscellaneous Fees and Charges

Funeral Director's License Fee (Per Annum)

123630		54.10	NA	54.10
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Schedule of Fees and Charges For 2025-2026

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****All other Terms and Conditions as stipulated on the Property, Facilities and Equipment Hire Forms.****

Details	Ledger Code	Unit / Type	2025/2026		
			Fee	GST	Total
Copy of Grant or Right of Burial	123630		43.50	NA	43.50
Transfer of Grant or Right of Burial	123630		43.50	NA	43.50
Permit to Erect a Headstone, Monument or Rail	123630		108.20	NA	108.20
Single Funeral Permit	123630		54.10	NA	54.10

Community Bus

Hire of the Community Bus

Not for Profit Community/Sports Group/Individual

For Profit/Commercial Group

123730	Per Day Fee	124.41	12.44	136.85
123730	Per KM Fee	3.09	0.31	3.40

****All Community Bus Hires to be a Maximum of 7 Days Duration ****

****Community Bus to be Returned Fully Fuelled, if not the Refuelling Costs will be charged and or invoiced to the hirer ****

SCHEDULE 11 - RECREATION AND CULTURE

Public Halls & Civic Centres

Norseman / Eucla Town Hall

Not for Profit Community /Sports Group / Individual

For Profit/Commercial Group

Where alcohol is consumed

Use of Kitchen (in addition to above fees)

133330	Per Day	155.27	15.53	170.80
133330	Per Day	238.23	23.82	262.05
133330	Per Day	309.59	30.96	340.55
	Per Day	103.18	10.32	113.50

Swimming Areas and Beaches

Swimming Pool

Single Admission

Single Admission

Single Admission

134330	Child		Free	
134330	Adult		Free	
134330	Spectator		Free	

Hire of Pool for School Swimming Carnivals / Classes

Schools and Other Government Entities

Sport Groups

134330	Per Event	157.23	15.72	172.95
134330	Per Event	206.41	20.64	227.05

****Commercial arrangements will be charged at a rate that includes onsite Pool Manager****

Use of Swimming Pool for Early Morning / After Hours Swimming

Sport Groups

134330		With the Approval of the Shire		
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Hire of Sports Complex

Hire of Norseman Sports Complex

Not for Profit Community/Sports Group/Individual

For Profit/Commercial Group

Alcohol is Consumed at Council Venue

136230	Per Day	78.14	7.81	85.95
136230	Per Day	153.36	15.34	168.70
136230	Per Day	309.59	30.96	340.55

Hire of Squash Courts

Not for Profit Community/Sports Group/Individual

For Profit/Commercial Group

Alcohol is Consumed at Council Venue

136230	Per Day	45.32	4.53	49.85
136230	Per Day	112.86	11.29	124.15
136230	Per Day	284.50	28.45	312.95

Use of Tokens at the Squash Courts

Sale of Tokens for Timer at Squash Courts

136530	Per Token	7.73	0.77	8.50
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Hire of Sports Ovals

Oval - Large

Not for Profit Community/Sports Group/Individual

For Profit/Commercial Group

Waste Charge

136230	Per Day	90.64	9.06	99.70
136230	Per Day	204.45	20.45	224.90
136230	Per Bin	11.59	1.16	12.75

Hire of Courts

Basketball/Netball Courts

Not for Profit Community/Sports Group/Individual

For Profit/Commercial Group

136230	Per Day	23.14	2.31	25.45
136230	Per Day	91.14	9.11	100.25

Tennis Courts

Not for Profit Community/Sports Group/Individual

136230	Per Day	91.14	9.11	100.25
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Schedule of Fees and Charges For 2025-2026

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****All other Terms and Conditions as stipulated on the Property, Facilities and Equipment Hire Forms.****

Details	Ledger Code	Unit / Type	2025/2026		
			Fee	GST	Total
For Profit/Commercial Group	136230	Per Day	170.73	17.07	187.80
Hire of Lights					
Basketball/Netball Courts Lights					
Not for Profit Community/Sports Group/Individual	136530	Per Hour	6.95	0.70	7.65
For Profit/Commercial Group	136530	Per Hour	7.91	0.79	8.70
Oval Lights					
Not for Profit Community/Sports Group/Individual	136530	Per Hour	6.95	0.70	7.65
For Profit / Commercial Group	136530	Per Hour	7.91	0.79	8.70
Tennis Court Lights					
Not for Profit Community/Sports Group/Individual	136530	Per Hour	6.95	0.70	7.65
For Profit / Commercial Group	136530	Per Hour	7.91	0.79	8.70
Hire of Equipment					
Hire of Tables / Trestles					
Not for Profit Community/Sports Group/Individual	136230	Per Table	6.00	0.60	6.60
For Profit/Commercial Group	136230	Per Table	11.77	1.18	12.95
Hire of Chairs					
Not for Profit Community/Sports Group/Individual	136230	Per Chair	1.14	0.11	1.25
For Profit/Commercial Group	136230	Per Chair	2.27	0.23	2.50
Hire of BBQ (Only to be Used within Shire Owned Premises)					
Not for Profit Community/Sports Group/Individual	136230	Per Day	25.55	2.55	28.10
For Profit/Commercial Group	136230	Per Day	25.55	2.55	28.10
Hirer Responsible for the Pick & Return					
Hire of Gazebo(s)					
Not for Profit Community/Sports Group/Individual - day 1	136230	Day 1	258.45	25.85	284.30
For Profit/Commercial Group - day 1					
Not for Profit Community/Sports Group/Individual - from day 2	136230	Day 2	206.41	20.64	227.05
For Profit/Commercial Group - From day 2					
PA system					
Not for Profit Community/Sports Group/Individual	136230	Per Day	-	-	-
For Profit/Commercial Group	136230	Per Day	103.18	10.32	113.50
Other Recreation and Sport					
Hire of the Norseman Gymnasium					
Sign Up Fee (each individual)	134430	Per Key	49.18	4.92	54.10
Individual Membership	134430	1 Month	36.64	3.66	40.30
Individual Membership	134430	3 Months	93.55	9.35	102.90
Individual Membership	134430	6 Months	176.00	17.60	193.60
Individual Membership	134430	12 Months	341.41	34.14	375.55
Individual Membership	134430	Per Day	10.59	1.06	11.65
Individual Membership	134430	Per Week	16.41	1.64	18.05
Individual Membership	134430	Per Fortnightly	18.32	1.83	20.15
Individual - Seniors Membership	134430	Per Month	22.68	2.27	24.95
Couples Membership (2 persons) (Discount)	134430	Per Month	51.59	5.16	56.75
Family Membership (4 persons) (Discount)	134430	Per Month	93.55	9.35	102.90
Not for Profit Community/Sports Group	134430	Minimum 3 memberships	At "Individual" rates		
For Profit/Commercial Group	134430	Minimum 5 memberships	At "Individual" rates		
Charge for Replacement Gym Key	134430	Per Key	21.23	2.12	23.35

SCHEDULE 12 - TRANSPORT

Streets, Roads, Bridges & Depots-Maintenance

Gravel (commercial)

135030	Per m3	38.09	3.81	41.90
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****All other Terms and Conditions as stipulated on the Property, Facilities and Equipment Hire Forms.****

Details	Ledger Code	Unit / Type	2025/2026		
			Fee	GST	Total
Gravel (<i>domestic</i>)	135030	Per m3	34.64	3.46	38.10
Gravel Delivery (<i>commercial</i>) within Norseman Townsite	135030	Per Load	140.45	14.05	154.50
Gravel Delivery (<i>domestic</i>) within Norseman Townsite	135030	Per Load	74.91	7.49	82.40

Additional fees will apply for remote delivery (outside of the Norseman Townsite)

Remote Delivery for Gravel will be as per commercial agreement

Aerodromes

Airstrip Landing Fees

Aircrafts 5,700 kgs Maximum take-off weight
Aircrafts 5,700 kgs Maximum landing weight
Disembarking Passengers
Departing Passengers
Out-of-hour fee requiring employee attendance

165030	Per 1000kg	41.00	4.10	45.10
165030	Per 1000kg	41.00	4.10	45.10
165030	Per Passenger	27.00	2.70	29.70
165030	Per Passenger	27.00	2.70	29.70
165030	Per Call Out	245.95	24.60	270.55

Airstrip Avgas/Jet fuel Storage Fees

Fuel Truck Day/Overnight Parking
Self-Managed Trolley day hire
Fuel Storage in a bunded container
Out-of-hour fee requiring employee attendance

165030	Day/night	190.95	19.10	210.05
165030	200liter Capacity	26.05	2.60	28.65
165030	Per 200liter drum	2.64	0.26	2.90
165030	Per Call Out	202.55	20.25	222.80

SCHEDULE 13 - ECONOMIC SERVICES

Building Control

**Building Permit

Certified Application for a Building Permit for Building Work for a Class 1 or Class 10 Building or Incidental Structure

169330	Per Permit	0.19% of the estimated value of the building work as determined by the permit authority but not less than \$110.00		
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Certified Application for a Building Permit for Building Work for a Class 2 to Class 9 Building or Incidental Structure

169330	Per Permit	0.09% of the estimated value of the building work as determined by the permit authority but not less than \$110.00		
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Uncertified Application for a Building Permit

169330	Per Permit	0.32% of the estimated value of the building work as determined by the permit authority but not less than \$110.00		
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****Fees as stipulated in the Building Act****

Demolition Permit

Application for demolition permit

For demolition work of class 1 or 10 buildings or incidental structures
For demolition work of class 2 to 9 buildings or incidental structures for each storey of the building
Demolition deposit for possible damage (refundable)

169330	Per Permit	110.00	NA	110.00
169330	Per Permit	110.00	NA	110.00
169330	Per Permit	500.00	NA	500.00

Building Services Levy <https://www.commerce.wa.gov.au/building-and-energy/building-services-levy>

Building Permit up to \$45,000
Building Permit over \$45,000
Demolition Permit up to \$45,000
Demolition Permit over \$45,000
Occupancy Permit

169330	Per Permit	61.65	NA	61.65
169330	Per Permit	0.137% of the value of the work		
169330	Per Permit	61.65	NA	61.65
169330	Per Permit	0.137% of the value of the work		
169330	Per Permit	Fees in accordance with the		

Swimming Pools *Building Regulation 2012 Reg 53*

Inspection of pool enclosures

169330	Per Pool	78.00	-	78.00
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**Building Act Fees for:

Occupancy permits / Certificates for unauthorised work / Extension of time

169330	Per Licence	Fees as stipulated in the		
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Schedule of Fees and Charges For 2025-2026

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****All other Terms and Conditions as stipulated on the Property, Facilities and Equipment Hire Forms.****

Details	Ledger Code	Unit / Type	2025/2026		
			Fee	GST	Total
Strata applications **Fees as stipulated in the Building Regulations 2012**	169330	Per Licence	Fees as stipulated in the Building Act		

Caravan Parks Caravan and Camping Grounds Regulations 1997 Grant of Licence/Renewal

168130	Per Licence/Renewal	200.00	NA	200.00
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Materials in road reserves

For the issue of a License for the Deposit of Building Materials on the Street verge.

169330	Per Licence	\$1.00 per month or part of a month for each m2 of the area of the street. Enclosed by any hoarding or fence.		
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Advertising Sign

Signs

169330	Per Sign annually	57.09	5.71	62.80
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Other Economic Services

Standpipe Water

Standpipe Water (Minimum Fee 1Kl)

Standpipe Administration Service Charge per Invoice

172730	Per Kilolitre	11.23	1.12	12.35
172730	Per Invoice	12.41	1.24	13.65

Laundromat

Public Washing Machine

Public Washing Machine (Large)

Public Dryer Machine

Public Dryer Machine

168530	Per Load	4.55	0.45	5.00
168530	Per Load	13.64	1.36	15.00
168530	10 Minutes	4.55	0.45	5.00
168530	Every 5 Minutes After the first 10 Minutes	0.91	0.09	1.00

Timber

Timber Plank

****Volume of timber plank multiplied by the cost per cubic meter****

****Timber Plank Fee Calculation:**

1. *measure length, width & thickness of the plank*

2. *multiply length x width x thickness = xx cubic meter*

3. *xx cubic meter x \$3,000 = fee payable***

172910	Per m3	2,727.27	272.73	3,000.00
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SCHEDULE 14 - OTHER PROPERTY & SERVICES

Private Works/Plant Hire Rates - Rate Payers or Resident (private use/non commercial)

Rubbish Truck
Tractor (Including 1 Attachment)
Tip Truck (11 tonne)
Tip Truck (15tonne)
Front End Loader
CAT 910 Front End Loader
Caterpillar Road Grader
Caterpillar Skid Steer Loader (including Attachments)
John Deer Skid Steer
Water Truck
Multi Tyred Road Roller
Steel Drum Road Roller
Kubota Excavator (including Attachments)
Parks and Gardens Utility Vehicles
Tip Truck (5 tonne)
Trailer Hire 6x4 Box
Small Plant -Concrete cutter, chainsaw, mower

	Per Hour	186.14	18.61	204.75
	Per Hour	136.95	13.70	150.65
	Per Hour	155.27	15.53	170.80
	Per Hour	183.23	18.32	201.55
	Per Hour	186.14	18.61	204.75
	Per Hour	124.41	12.44	136.85
	Per Hour	206.41	20.64	227.05
	Per Hour	186.14	18.61	204.75
	Per Hour	189.14	18.91	208.05
	Per Hour	182.27	18.23	200.50
	Per Hour	186.14	18.61	204.75
	Per Hour	186.14	18.61	204.75
	Per Hour	160.09	16.01	176.10
	Per Hour	84.86	8.49	93.35
	Per Hour	136.95	13.70	150.65
	Per Half day	46.50	4.50	51.00
	Per Hour	59.59	5.96	65.55

Private Works/Plant Hire Rates - Commercial Organisations

Rubbish Truck
Tractor (Including 1 Attachment)

	Per Hour	239.41	23.94	263.35
	Per Hour	175.82	17.58	193.40

Schedule of Fees and Charges For 2025-2026

Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

Important Terms and Conditions for hiring Shire of Dundas property, facilities and or equipment -

The hirer will be liable for any damages, cleaning costs, loss or theft to the Shire of Dundas property, facilities and or equipment. The cost of any damages, cleaning costs, loss or theft will be invoiced to the hirer and collection of this debt will be in accordance with the relevant Shire of Dundas Policies and Procedures. Should there be any loss of revenue due to a facility being unusable for a period, the hirer may be liable for any loss of revenue.

****All other Terms and Conditions as stipulated on the Property, Facilities and Equipment Hire Forms.****

Details	Ledger Code	Unit / Type	2025/2026		
			Fee	GST	Total
Tip Truck (15 tonne)		Per Hour	220.05	22.00	242.05
Front End Loader		Per Hour	239.41	23.94	263.35
CAT 910 Front End Loader		Per Hour	159.95	16.00	175.95
Caterpillar Road Grader		Per Hour	266.23	26.62	292.85
Caterpillar Skid Steer Loader (including Attachments)		Per Hour	238.23	23.82	262.05
John Deer Skid Steer		Per Hour	272.50	27.25	299.75
Water Truck		Per Hour	227.59	22.76	250.35
Multi Tyred Road Roller		Per Hour	232.45	23.25	255.70
Steel Drum Road Roller		Per Hour	232.45	23.25	255.70
Kubota Excavator (including Attachments)		Per Hour	160.09	16.01	176.10
Parks and Gardens Utility Vehicles		Per Hour	105.14	10.51	115.65
Tip Truck (5 tonne)		Per Hour	169.73	16.97	186.70
Small Plant -Concrete cutter, chainsaw, mower		Day Rate	71.36	7.14	78.50

Private Works/Plant Hire Rates - Bushfire Fighting

Rubbish Truck		Per Hour	279.68	27.97	307.65
Tractor (Including 1 Attachment)		Per Hour	204.45	20.45	224.90
Tip Truck (11 tonne)		Per Hour	232.45	23.25	255.70
Front End Loader		Per Hour	279.68	27.97	307.65
CAT 910 Front End Loader		Per Hour	186.14	18.61	204.75
Caterpillar Road Grader		Per Hour	279.68	27.97	307.65
Caterpillar Skid Steer Loader (including Attachments)		Per Hour	285.50	28.55	314.05
Water Truck		Per Hour	376.14	37.61	413.75
Multi Tyred Road Roller		Per Hour	232.45	23.25	255.70
Steel Drum Road Roller		Per Hour	232.45	23.25	255.70
Kubota Excavator (including Attachments)		Per Hour	191.91	19.19	211.10
Parks and Gardens Utility Vehicles		Per Hour	126.36	12.64	139.00
Tip Truck (5 tonne)		Per Hour	204.45	20.45	224.90
Small Plant -Concrete cutter, chainsaw, mower		Per Hour	84.86	8.49	93.35
Chief Bushfire Officer's Vehicle		Per Hour	166.86	16.69	183.55
Deputy Bushfire Officer's Vehicle		Per Hour	166.86	16.69	183.55

In Addition to the above Private Works/Plant Hire Rates

****Rate Per Hour for Ordinary Work Hours - 7:00am to 4:00pm Mon-Fri (exc Public Holidays)****

****Travel Time to and from Job 50% of Applicable Rate****

****Overtime Rates will Apply on Weekends or After Hours ****

****No Dry Hire of Machine****

Hire of the Main Street Arcade

Not for Profit Community/Sports Group/Individual	173330	Per Day	52.09	5.21	57.30
For Profit/Commercial Group	173330	Per Day	103.18	10.32	113.50

Miscellaneous Event Charges

Microphone and Speakers Hire - Internal Events	173330	Per Day	28.09	2.81	30.90
Set Up Venue for Event	173330	Per Hour	65.55	6.55	72.10
Pack Down Venue after Event	173330	Per Hour	65.55	6.55	72.10
Cleaning Fee - Post Event	173330	Per Hour	46.82	4.68	51.50

In Addition to the above Set Up and Pack Down of Venue and Cleaning Fee

****Rate Per Hour for Ordinary Work Hours - 7:00am to 4:00pm Mon-Fri (exc Public Holidays)****

****Travel Time to and from Event 50% of Applicable Rate****

****Overtime Rates will Apply on Weekends or After Hours ****

****Damage will be invoiced at the cost of repair/replacement to the person/organisation on the booking form****

Visitor Centre Sales

Shower Tokens	172990	Per Token	1.82	0.18	2.00
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