SHIRE OF DUNDAS

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

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:

Diverse. Inclusive. Sustainable. Accountable.

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	4,271,031	4,084,192	4,087,035
Grants, subsidies and contributions		936,872	3,260,573	1,523,654
Fees and charges	14	7,094,345	6,656,160	7,374,032
Interest revenue	9(a)	212,856	219,764	253,245
Other revenue		163,584	201,334	169,409
		12,678,688	14,422,023	13,407,375
Expenses				
Employee costs		(4,914,976)	(4,358,948)	(4,680,634)
Materials and contracts		(6,658,216)	(5,952,921)	(6,431,469)
Utility charges		(524,486)	(463,467)	(625,615)
Depreciation	6	(5,013,094)	(4,605,104)	(4,745,421)
Finance costs	9(c)	(15,884)	(1,899)	(1,899)
Insurance		(311,928)	(258,546)	(242,408)
Other expenditure		(446,375)	(226,108)	(225,907)
		(17,884,959)	(15,866,993)	(16,953,353)
		(5,206,271)	(1,444,970)	(3,545,978)
Capital grants, subsidies and contributions		2,595,654	1,374,258	1,477,032
Profit on asset disposals	5	0	0	18,451
Loss on asset disposals	5	0	0	(93,311)
		2,595,654	1,374,258	1,402,172
Net result for the period		**(2,610,617)**	**(70,712)**	**(2,143,806)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(2,610,617)**	**(70,712)**	**(2,143,806)**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		4,546,031	3,954,322	4,737,035
Grants, subsidies and contributions		938,955	3,442,806	1,649,442
Fees and charges		7,094,345	6,656,160	7,374,032
Interest revenue		212,856	219,764	253,245
Goods and services tax received		794,101	595,529	824,281
Other revenue		163,584	201,334	169,409
		13,749,872	15,069,915	15,007,444
Payments				
Employee costs		(4,914,976)	(4,196,175)	(4,680,634)
Materials and contracts		(6,644,854)	(5,907,897)	(6,300,982)
Utility charges		(524,486)	(463,467)	(625,615)
Finance costs		(15,884)	(1,899)	(1,899)
Insurance paid		(311,928)	(258,546)	(242,408)
Goods and services tax paid		(757,463)	(734,283)	(684,127)
Other expenditure		(446,375)	(226,108)	(225,907)
		(13,615,966)	(11,788,375)	(12,761,572)
Net cash provided by operating activities	4	133,906	3,281,540	2,245,872
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,529,000)	(545,663)	(912,500)
Payments for construction of infrastructure	5(b)	(2,432,359)	(2,319,720)	(2,276,954)
Proceeds from capital grants, subsidies and contributions		2,595,654	1,359,258	1,458,613
Proceeds from disposal of property, plant and equipment	5(a)	0	0	52,000
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(81,321)	0
Net cash (used in) investing activities		(3,365,705)	(1,587,446)	(1,678,841)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(65,824)	(55,518)	(55,518)
Proceeds from new borrowings	7(a)	750,000	0	0
Net cash provided by (used in) financing activities		684,176	(55,518)	(55,518)
Net increase (decrease) in cash held		(2,547,623)	1,638,576	511,513
Cash at beginning of year		4,236,644	2,598,068	4,031,789
Cash and cash equivalents at the end of the year	4	**1,689,021**	**4,236,644**	**4,543,302**

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	3,989,831	3,778,232	3,781,075
Rates excluding general rates	2(a)	281,200	305,960	305,960
Grants, subsidies and contributions		936,872	3,260,573	1,523,654
Fees and charges	14	7,094,345	6,656,160	7,374,032
Interest revenue	9(a)	212,856	219,764	253,245
Other revenue		163,584	201,334	169,409
Profit on asset disposals	5	0	0	18,451
		12,678,688	14,422,023	13,425,826
Expenditure from operating activities				
Employee costs		(4,914,976)	(4,358,948)	(4,680,634)
Materials and contracts		(6,658,216)	(5,952,921)	(6,431,469)
Utility charges		(524,486)	(463,467)	(625,615)
Depreciation	6	(5,013,094)	(4,605,104)	(4,745,421)
Finance costs	9(c)	(15,884)	(1,899)	(1,899)
Insurance		(311,928)	(258,546)	(242,408)
Other expenditure		(446,375)	(226,108)	(225,907)
Loss on asset disposals	5	0	0	(93,311)
		(17,884,959)	(15,866,993)	(17,046,664)
Non cash amounts excluded from operating activities	3(c)	5,013,094	4,607,328	4,820,281
Amount attributable to operating activities		**(193,177)**	**3,162,358**	**1,199,443**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		2,595,654	1,374,258	1,477,032
Proceeds from disposal of property, plant and equipment	5(a)	0	0	52,000
Proceeds from disposal financial assets at amortised cost - term deposits		0	(81,321)	0
		2,595,654	1,292,937	1,529,032
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(3,529,000)	(545,663)	(912,500)
Acquisition of infrastructure	5(b)	(2,432,359)	(2,319,720)	(2,276,954)
		(5,961,359)	(2,865,383)	(3,189,454)
Non-cash amounts excluded from investing activities	3(d)	0	81,321	0
Amount attributable to investing activities		**(3,365,705)**	**(1,491,125)**	**(1,660,422)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	750,000	0	0
Transfers from reserve accounts	8(a)	100,740	0	342,964
		850,740	0	342,964
Outflows from financing activities				
Repayment of borrowings	7(a)	(65,824)	(55,518)	(55,518)
Transfers to reserve accounts	8(a)	(96,539)	(108,487)	(1,817,161)
		(162,363)	(164,005)	(1,872,679)
Amount attributable to financing activities		**688,377**	**(164,005)**	**(1,529,715)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	2,870,505	1,363,277	1,990,694
Amount attributable to operating activities		(193,177)	3,162,358	1,199,443
Amount attributable to investing activities		(3,365,705)	(1,491,125)	(1,660,422)
Amount attributable to financing activities		688,377	(164,005)	(1,529,715)
Surplus remaining after the imposition of general rates	3	**0**	**2,870,505**	**0**

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

SHIRE OF DUNDAS
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

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.

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

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

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

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

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

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

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

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Townsites	Gross rental valuation	0.130890	521	7,487,648	980,058	0	980,058	935,553	935,553
Mining	Gross rental valuation	0.261780	3	846,000	221,466	0	221,466	211,500	211,500
Rural	Unimproved valuation	0.103750	17	805,832	83,605	0	83,605	75,811	75,811
Mining	Unimproved valuation	0.207500	308	13,014,690	2,700,548	0	2,700,548	2,555,368	2,558,211
Telecommunications	Unimproved valuation	0.103850	2	40,000	4,154	0	4,154	0	0
Total general rates			851	22,194,170	3,989,831	0	3,989,831	3,778,232	3,781,075
		Minimum							
(ii) Minimum payment		$							
Townsites	Gross rental valuation	420.00	172	88,821	72,240	0	72,240	71,820	71,820
Mining	Gross rental valuation	420.00	0	0	0	0	0	0	0
Rural	Unimproved valuation	420.00	2	5,822	840	0	840	1,260	1,260
Mining	Unimproved valuation	840.00	243	570,669	204,120	0	204,120	228,480	228,480
Telecommunications	Unimproved valuation	200.00	20	13,980	4,000	0	4,000	4,400	4,400
Total minimum payments			437	679,292	281,200	0	281,200	305,960	305,960
Total general rates and minimum payments			1,288	22,873,462	4,271,031	0	4,271,031	4,084,192	4,087,035
Instalment plan charges							3,500	3,189	7,000
Instalment plan interest							5,230	4,506	11,646
Late payment of rate or service charge interest							93,731	111,611	91,001
							102,461	119,306	109,647

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

*Rateable Value at time of adopting budget.

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Full amount of rates and charges including arrears, to be paid on or before 15 September 2026 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)
First instalment to be made on or before 15 September 2026 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 20 November 2026, 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 15 September 2026 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 20 November 2026, or 2 months after the due date of the first instalment, whichever is later; and
Third instalment to be made on or before 22 January 2027, or 2 months after the due date of the second instalment, whichever is later; and
Fourth instalment to be made on or before 25 March 2027, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	15/09/2026	0	0.0%	11.0%
Option two				
First instalment	15/09/2026	11.50	5.5%	11.0%
Second instalment	20/11/2026	11.50	5.5%	11.0%
Option three				
First instalment	15/09/2026	11.50	5.5%	11.0%
Second instalment	20/11/2026	11.50	5.5%	11.0%
Third instalment	22/01/2027	11.50	5.5%	11.0%
Fourth instalment	25/03/2027	11.50	5.5%	11.0%

2. RATES AND SERVICE CHARGES (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.

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.

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) 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.	Obtain an appropriate contribution 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 rural 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.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

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

(f) Waivers or concessions

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	1,689,021	4,236,644	4,543,302
Financial assets		1,515,357	1,515,357	0
Receivables		652,053	952,053	120,889
Inventories		364,969	364,969	818,568
		4,221,400	7,069,023	5,482,759
Less: current liabilities				
Trade and other payables		(1,048,009)	(998,009)	(939,457)
Contract liabilities		0	(22,917)	0
Long term borrowings	7	(37,500)	(28,324)	(28,324)
Employee provisions		(420,569)	(420,569)	(350,700)
		(1,506,078)	(1,469,819)	(1,318,481)
Net current assets		2,715,322	5,599,204	4,164,278
Less: Total adjustments to net current assets	3(b)	(2,715,322)	(2,728,699)	(4,164,278)
Net current assets used in the Statement of Financial Activity		0	2,870,505	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Adjustments to net current assets				
Less: Reserve accounts	8	(3,173,391)	(3,177,592)	(4,543,302)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		37,500	28,324	28,324
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		420,569	420,569	350,700
Total adjustments to net current assets		(2,715,322)	(2,728,699)	(4,164,278)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	0	0	(18,451)
Add: Loss on asset disposals	5	0	0	93,311
Add: Depreciation	6	5,013,094	4,605,104	4,745,421
Movement in current liabilities associated with funds held in reserve account:				
- Current portion of employee benefit provisions		0	2,224	0
Non cash amounts excluded from operating activities		5,013,094	4,607,328	4,820,281

(d) Amounts excluded from investing activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Reconciling item - movement between current assets:				
- Financial assets at amortised cost - term deposits		0	81,321	0
Non cash amounts excluded from investing activities		0	81,321	0

3. NET CURRENT ASSETS (CONTINUED)

(e) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		1,689,021	4,236,644	4,543,302
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		1,658,034	1,685,152	4,543,302
Restricted financial assets at amortised cost - term deposits		1,515,357	1,515,357	0
		3,173,391	3,200,509	4,543,302
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	3,173,391	3,177,592	4,543,302
Contract liabilities		0	22,917	0
Total restricted financial assets		3,173,391	3,200,509	4,543,302

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(2,610,617)	(70,712)	(2,143,806)
Non-cash items:				
Depreciation	6	5,013,094	4,605,104	4,745,421
Loss on sale of assets	5	0	0	74,860
Changes in assets and liabilities:				
(Increase)/decrease in receivables		300,000	(80,582)	805,000
Decrease in inventories		0	166,414	90,641
Decrease in trade and other payables		50,000	41,383	180,000
(Increase) in contract liabilities		(22,917)	(5,809)	(29,212)
(Increase) in capital grant/contributions liabilities		0	(15,000)	(18,419)
Capital grants, subsidies and contributions		(2,595,654)	(1,359,258)	(1,458,613)
Net cash provided by operating activities		133,906	3,281,540	2,245,872

MATERIAL ACCOUNTING POLICES

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

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

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

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget	2025/26 Actual	2025/26 Budget				
	Additions	Additions	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$
Buildings	3,365,500	188,575	557,500				0
Furniture and equipment	40,000	61,269	115,000				0
Plant and equipment	123,500	295,819	240,000	(126,860)	52,000	18,451	(93,311)
Total	3,529,000	545,663	912,500	(126,860)	52,000	18,451	(93,311)
(b) Infrastructure							
Infrastructure - roads	1,711,764	1,691,392	1,456,064	0	0	0	0
Infrastructure - footpaths	0	61,016	130,000	0	0	0	0
Infrastructure - drainage	80,000	0	0	0	0	0	0
Infrastructure - parks and ovals	128,000	36,727	0	0	0	0	0
Infrastructure - airports	74,890	254,255	315,890	0	0	0	0
Infrastructure - other	437,705	276,330	375,000	0	0	0	0
Total	2,432,359	2,319,720	2,276,954	0	0	0	0
Total	5,961,359	2,865,383	3,189,454	(126,860)	52,000	18,451	(93,311)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings	689,640	633,514	687,564
Furniture and equipment	18,702	17,180	7,437
Plant and equipment	569,094	522,778	524,009
Infrastructure - roads	2,733,441	2,510,980	2,554,030
Infrastructure - footpaths	154,808	142,209	155,728
Infrastructure - drainage	59,356	54,525	57,836
Infrastructure - parks and ovals	304,859	280,048	303,498
Infrastructure - airports	218,580	200,791	189,547
Infrastructure - other	264,614	243,079	265,772
	5,013,094	4,605,104	4,745,421
By Program			
Governance	148,681	84,360	144,351
Law, order, public safety	13,403	12,034	12,789
Health	48,983	37,803	42,407
Education and welfare	12,779	9,838	11,435
Housing	68,836	58,574	62,737
Community amenities	82,341	69,656	79,943
Recreation and culture	646,703	595,764	623,037
Transport	3,226,320	3,065,641	3,094,757
Economic services	356,394	312,328	318,194
Other property and services	408,654	359,106	355,771
	5,013,094	4,605,104	4,745,421

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	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 - drainage	30 to 80 years
Infrastructure - parks and ovals	10 to 50 years
Infrastructure - airports	10 to 80 years
Infrastructure - other	10 to 50 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 life and amortisation method are reviewed at the end of each financial year.

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
18 Mildura Street Norseman	1	WATC	2.7%	28,324	0	(28,324)	0	(384)	83,842	0	(55,518)	28,324	(1,899)	84,173	0	(55,518)	28,655	(1,899)
Lot 251 & Lot 92 Norseman	2	WATC	3.0%	0	750,000	(37,500)	712,500	(15,500)	0	0	0	0	0	0	0	0	0	0
				28,324	750,000	(65,824)	712,500	(15,884)	83,842	0	(55,518)	28,324	(1,899)	84,173	0	(55,518)	28,655	(1,899)

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

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	$	$	$	$
Lot 251 & Lot 92 Norseman	WATC	Debenture	10	3.0%	750,000	52,500	750,000	0
					750,000	52,500	750,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	40,000	10,000
Credit card balance at balance date	(2,500)	(2,836)	(3,685)
Total amount of credit unused	27,500	37,164	6,315
Loan facilities			
Loan facilities in use at balance date	712,500	28,324	28,655

MATERIAL ACCOUNTING POLICIES

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short-term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

		2026/27 Budget Opening Balance	2026/27 Budget Transfer to	2026/27 Budget Transfer (from)	2026/27 Budget Closing Balance	2025/26 Actual Opening Balance	2025/26 Actual Transfer to	2025/26 Actual Transfer (from)	2025/26 Actual Closing Balance	2025/26 Budget Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Budget Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
	Restricted by council												
(a)	Leave reserve	433,133	13,159	0	446,292	418,345	14,788	0	433,133	418,345	16,734	0	435,079
(b)	Asset replacement/renewal reserve	1,069,590	32,495	(100,740)	1,001,345	1,033,073	36,517	0	1,069,590	1,033,073	1,127,251	(342,964)	1,817,360
(c)	Plant reserve	343,000	10,421	0	353,421	331,289	11,711	0	343,000	331,290	613,252	0	944,542
(d)	Aerodrome reserve	88,570	2,691	0	91,261	85,546	3,024	0	88,570	85,546	3,422	0	88,968
(e)	IT reserve	57,797	1,756	0	59,553	55,824	1,973	0	57,797	55,824	10,702	0	66,526
(f)	Transport reserve	602,681	18,310	0	620,991	582,105	20,576	0	602,681	582,104	23,284	0	605,388
(g)	Lands Development reserve	582,821	17,707	0	600,528	562,923	19,898	0	582,821	562,923	22,516	0	585,439
		3,177,592	96,539	(100,740)	3,173,391	3,069,105	108,487	0	3,177,592	3,069,105	1,817,161	(342,964)	4,543,302

(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)	Aerodrome 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.

9. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	$	$	$
(a) Interest earnings			
Investments	113,895	103,647	150,598
Other interest revenue	98,961	116,117	102,647
	212,856	219,764	253,245
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	42,949	66,819	41,698
Other services	0	3,750	0
	42,949	70,569	41,698
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	15,884	1,899	1,899
	15,884	1,899	1,899
(d) Write offs			
General rate	5,299	0	5,145
	5,299	0	5,145
(e) Low Value lease expenses			
Office equipment	32,598	31,194	29,735
Gymnasium equipment	18,725	17,919	16,941
	51,323	49,113	46,676

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

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	18,939	18,568	18,939
Meeting attendance fees	13,857	10,109	10,588
Travel and accommodation expenses	9,000	232	7,500
Superannuation contribution payments	0	0	1,271
	41,796	28,909	38,298
Deputy President			
Deputy President's allowance	4,735	4,642	4,734
Meeting attendance fees	7,586	7,068	6,830
Travel and accommodation expenses	3,000	0	2,500
Superannuation contribution payments	0	0	820
	15,321	11,710	14,884
Council member 3			
Meeting attendance fees	7,586	7,688	6,324
Travel and accommodation expenses	2,250	541	1,500
Superannuation contribution payments	0	0	759
	9,836	8,229	8,583
Council member 4			
Meeting attendance fees	7,586	6,915	6,324
Travel and accommodation expenses	2,500	237	3,000
Superannuation contribution payments	0	0	759
	10,086	7,152	10,083
Council member 5			
Meeting attendance fees	7,586	4,092	0
Travel and accommodation expenses	2,000	232	0
	9,586	4,324	0
Council member 6			
Meeting attendance fees	7,586	4,588	0
Travel and accommodation expenses	2,250	0	0
	9,836	4,588	0
Council member 7			
Meeting attendance fees	0	1,116	5,059
Travel and accommodation expenses	0	0	500
Superannuation contribution payments	0	0	607
	0	1,116	6,166
Council member 8			
Meeting attendance fees	0	1,488	5,565
Travel and accommodation expenses	0	0	500
Superannuation contribution payments	0	0	668
	0	1,488	6,733
Total Council Member Remuneration	96,461	67,516	84,747
President's allowance	18,939	18,568	18,939
Deputy President's allowance	4,735	4,642	4,734
Meeting attendance fees	51,787	43,064	40,690
Travel and accommodation expenses	21,000	1,242	15,500
Superannuation contribution payments	0	0	4,884
	96,461	67,516	84,747

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

	2025/26 Actual	2026/27 Budget	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast	2031/32 Forecast
	$	$	$	$	$	$	$
Revenue							
Fees and charges	4,573,552	4,982,369	5,437,866	5,546,623	5,657,556	5,770,707	5,886,121
Interest revenue	6,654	7,000	8,050	8,211	8,375	8,543	8,714
	4,580,206	4,989,369	5,445,916	5,554,834	5,665,931	5,779,250	5,894,835
Expenditure							
Employee costs	(965,806)	(759,118)	(774,300)	(789,786)	(805,582)	(821,694)	(838,128)
Materials and contracts	(3,926,658)	(3,814,060)	(3,971,941)	(4,051,380)	(4,132,407)	(4,215,056)	(4,299,357)
Depreciation	(70,006)	(77,250)	(78,795)	(80,371)	(81,978)	(83,618)	(85,290)
Insurance	(33,529)	(26,809)	(27,345)	(27,892)	(28,450)	(29,019)	(29,599)
Other expenditure	(128,020)	(107,401)	(109,549)	(111,740)	(113,975)	(116,254)	(118,579)
Utilities	(88,963)	(92,850)	(94,707)	(96,601)	(98,533)	(100,504)	(102,514)
	(5,212,982)	(4,877,488)	(5,056,638)	(5,157,770)	(5,260,926)	(5,366,144)	(5,473,467)
NET RESULT	(632,776)	111,881	389,278	397,064	405,005	413,106	421,368
TOTAL COMPREHENSIVE INCOME	(632,776)	111,881	389,278	397,064	405,005	413,106	421,368

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
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.

12. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities.	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 and disposal service at disposal site.	Single point in time	Payment in advance at gate 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	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

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.

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	20,730	17,370	16,150
General purpose funding	6,590	8,078	10,000
Law, order, public safety	6,350	5,846	3,350
Health	515	511	500
Housing	39,802	37,347	40,800
Community amenities	342,573	352,408	278,432
Recreation and culture	24,600	24,131	27,600
Transport	737,286	726,830	550,000
Economic services	5,865,899	5,469,387	6,402,200
Other property and services	50,000	14,252	45,000
	7,094,345	6,656,160	7,374,032

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

Schedule of Fees and Charges For 2026-2027

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.****

**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027		
				Fee	GST	Total
SCHEDULE 3 - GENERAL PURPOSE FUNDING						
Rates / Properties						
Rate Property Account Enquiries	N	101310	Per Enquiry	78.15	NA	78.15
Rate Instalment Charges	N	100810	Per Instalment	11.50	NA	11.50
Rate Instalment Charges	N	101310	Per Arrangement	50.64	5.06	55.70
Reprint Rate Notice	N	101310	Per Notice	10.45	1.05	11.50
SCHEDULE 4 - GOVERNANCE						
Members of Council						
Hire of Community Meeting Room						
Not for Profit Community/Sports Group/Individual	N	103430	Per Day	27.82	2.78	30.60
For Profit/Commercial Group	N	103430	Per Day	196.68	19.67	216.35
Outgoing phone call	N	103430	Per Call	11.95	1.20	13.15
Cost of call	N	103430	Per Call	Actual Cost		
Hire of Hot Office						
Not for Profit Community/Sports Group/Individual						
For Profit/Commercial Group	N	103430	Per Day	117.68	11.77	129.45
Outgoing phone call	N	103430	Per Call	11.95	1.20	13.15
Cost of call	N	103430	Per Call	Actual Cost		
Sale of Council Publications						
Council Consolidated Electoral Roll	N	103230	Each	1.50	0.15	1.65
Council Budget	N	103230	Each	16.36	1.64	18.00
Council Annual Financial Statement	N	103230	Each	16.36	1.64	18.00
Council Minutes	N	103230	Each	6.95	0.70	7.65
Council Agenda	N	103230	Each	6.95	0.70	7.65
Council Policy Manual	N	103230	Each	16.36	1.64	18.00
Delegations Register	N	103230	Each	6.95	0.70	7.65
Council Local Laws	N	103230	Each	12.91	1.29	14.20
Council Rate Book	N	103230	Each	32.32	3.23	35.55
Owner/Occupiers Role	N	103230	Each	10.91	1.09	12.00
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)	N	104230	Per Page	0.59	0.06	0.65
A4 Black & White (Double)	N	104230	Per Page	1.18	0.12	1.30
A4 Colour (Single)	N	104230	Per Page	1.18	0.12	1.30
A4 Colour (Double)	N	104230	Per Page	2.36	0.24	2.60
Administration						
Photocopying / Printing / Scanning (A3)						
A3 Black & White (Single)	N	104230	Per Page	1.18	0.12	1.30
A3 Black & White (Double)	N	104230	Per Page	2.36	0.24	2.60
A3 Colour (Single)	N	104230	Per Page	4.68	0.47	5.15
A3 Colour (Double)	N	104230	Per Page	6.82	0.68	7.50
Facsimile						
Local (first page)	N	104230	Per Transmission	1.18	0.12	1.30
Interstate (first page)	N	104230	Per Transmission	2.36	0.24	2.60
International (first page)	N	104230	Per Transmission	5.86	0.59	6.45
Local (each page thereafter)	N	104230	Per page	0.14	0.01	0.15
Interstate (each page thereafter)	N	104230	Per page	0.23	0.02	0.25
International (each page thereafter)	N	104230	Per page	0.55	0.05	0.60
Plan / Map / Poster Printing (Plotter)						
A0 Black & White	N	104230	Per Page	11.64	1.16	12.80
A0 Colour	N	104230	Per Page	23.32	2.33	25.65
A1 Black & White	N	104230	Per Page	9.14	0.91	10.05
A1 Colour	N	104230	Per Page	17.23	1.72	18.95
A2 Black & White	N	104230	Per Page	6.05	0.60	6.65
A2 Colour	N	104230	Per Page	11.64	1.16	12.80

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

**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027		
				Fee	GST	Total
Laminating						
A4 Papers	N	104230	Per Page	5.59	0.56	6.15
A3 Papers	N	104230	Per Page	11.14	1.11	12.25
Binding						
A4 / A3 Papers	N	104230	Per Document	21.36	2.14	23.50
Sale of Local Authority Special Licence Plates						
Dundas Shire Plates - Licence Plate Fee**	N	104230	Per Plate	256.35	NA	256.35
Dundas Shire Plates - Commission	N	104230	Per Application	58.64	5.86	64.50
****Subject to price as advised by the Department for Transport****						
Freedom of Information ***Freedom of Information Regulations 1993 - Schedule 1***						
Application Fees under Section 1 (e) of the Act	Y	103730	Per Application	30.00	NA	30.00
Time taken by Staff dealing with the Application	Y	103730	Per Hour	30.00	NA	30.00
Access Time Supervised by Staff	Y	103730	Per Hour	30.00	NA	30.00
Photocopying - Staff Time	Y	103730	Per Hour	30.00	NA	30.00
Photocopying	Y	103730	Per Page	0.20	NA	0.20
Time taken by Staff Transcribing Information	Y	103730	Per Hour	30.00	NA	30.00
Advance Deposit under Section 18(1) of the Act	Y	103730		25%		
Advance Deposit under Section 18(4) of the Act	Y	103730		75%		
Duplicating a Tape, Film or Computer Information	Y	103730		Actual Cost		
Delivery, Packaging and Postage	Y	103730		Actual Cost		
Library Services						
Lost Library Book Fee	N	103730	Per Book	20.36	2.04	22.40
Administration Fee for Lost Library Books	N	103730	Per Book	6.05	0.60	6.65
SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY						
Animal Control						
Dog Registrations ***Dog Regulations 2013 Reg 17***						
One Year Registrations	Y	108530	Unsterilised	50.00	NA	50.00
One Year Registrations	Y	108530	Sterilised*	20.00	NA	20.00
One Year Registrations	Y	108530	Dangerous Dog	50.00	NA	50.00
Three Year Registrations	Y	108530	Unsterilised	120.00	NA	120.00
Three Year Registrations	Y	108530	Sterilised*	42.50	NA	42.50
Life Time Registrations	Y	108530	Unsterilised	250.00	NA	250.00
Life Time Registrations	Y	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	Y	108530	Unsterilised / Sterilised	20.00	NA	20.00
Three Year Registrations	Y	108530	Unsterilised / Sterilised	42.50	NA	42.50
Life Time Registrations	Y	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	N		Actual cost from Supplier	Actual cost from Supplier		
Muzzles	N		Actual cost from Supplier	Actual cost from Supplier		
Signs	N		Actual cost from Supplier	Actual cost from Supplier		
Animal Pound						
Seizure & Impounding of animal	N	108430	Per animal	89.60	N/A	89.60
Maintenance - Per Week Day	N	108430	Per animal	30.82	3.08	33.90
Maintenance - Per Weekend Day	N	108430	Per animal	35.77	3.58	39.35
Return of Impounded animal outside of office hours	N	108430	Per animal	166.91	16.69	183.60
Seizure & Returning of animal without Impounding	N	108430	Per animal	35.77	3.58	39.35
Euthanasian of dog/cat	N	108430	Per animal	As per vet fee		
Surrender of dog/cat	N	108430	Per animal	78.45	7.85	86.30
Adoption of an impounded dog/cat	N	108430	Per animal	Free	Free	Free

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

**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027 Fee	2026-2027 GST	2026-2027 Total
****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 animal****						
Infringements						
Administrative Fee 10% of total infringement cost	N	107530	Per Infringement	10%		
****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 2013****						
****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	N	108530	Per Tag	5.05	0.50	5.55
Destruction of feral cat	N	108530	Per Cat	44.73	4.47	49.20
**Cat Trap Hire Fee	N	108530	First 7 Days	Free		
**Cat Trap Hire Fee	N	108530	After 7 Days (Per Day)	5.59	0.56	6.15
SCHEDULE 7 - HEALTH						
Health Inspections & Administration						
Eating House Registration ***Local Government Act 1995 (s.6.16)***						
Registration and Notification of a Food Business	Y	115430	Per Licence	90.00	NA	90.00
Eating House Inspection ***Local Government Act 1995 (s.6.16)***						
Food Business Inspection Fees	Y					
Low Risk Category	Y	115430	Per Inspection	120.00	NA	120.00
Medium Risk Category	Y	115430	Per Inspection	320.00	NA	320.00
High Risk Category	Y	115430	Per Inspection	360.00	NA	360.00
Food Business Re-inspection Fee						
Low Risk Category	Y	115430	Per Inspection	60.00	NA	60.00
Medium Risk Category	Y	115430	Per Inspection	180.00	NA	180.00
High Risk Category	Y	115430	Per Inspection	180.00	NA	180.00
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	Y	115430	Per Inspection	60.00	NA	60.00
Medium Risk Category	Y	115430	Per Inspection	200.00	NA	200.00
High Risk Category	Y	115430	Per Inspection	240.00	NA	240.00
Outdoor Dining	Y	115430	Per Application & Per sq mtr	20.00	NA	20.00
Itinerant Vendors / Traders ***Local Government Act 1995 (s.6.16)***						
License valid for 1 week or less	Y	115430	Per Licence	21.82	2.18	24.00
License valid for up to 1 month	Y	115430	Per Licence	54.55	5.45	60.00
License valid for 1 year	Y	115430	Per Licence	490.91	49.09	540.00
Application Fee - Payable on each Application	Y	115430	Per Application	32.73	3.27	36.00
Lodging House Registration ***Local Government Act 1995 (s.6.16)***						
Registration Fee of a Lodging House (Initial Inspection)	Y	115430	Per Lodging House	235.00	NA	235.00
Liquor Licence - Section 39 / 40 Certificates ***Liquor Control Act 1988***						
Application fee for Section 39 Certificate	Y	115430	Per Certificates	100.00	NA	100.00
Application fee for Section 40 Certificate	Y	115430	Per Certificates	100.00	NA	100.00
Application fee for Section 55 Certificate	Y	115430	Per Certificates	60.00	NA	60.00
Public Buildings ***Health (Public Buildings) Regulations 1992***						
(fees shall not exceed $871)						
Approval / Inspection > 1000 to 2999 people	Y	115430	Per Certificate	240.00	NA	240.00
Approval / Inspection > 0 to 999 people	Y	115430	Per Certificate	120.00	NA	120.00
Small - community and charitable	Y	115430	Per Certificate	-	NA	-

Shire of Dundas
Norseman Woodlands to Eucla Coast

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

**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027		
				Fee	GST	Total
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	N	124330	Per Week	129.00	NA	129.00
139 Roberts Street, Norseman	N	124330	Per Week	113.00	NA	113.00
11a Roberts Street, Norseman	N	124330	Per Week	77.00	NA	77.00
11b Roberts Street, Norseman	N	124330	Per Week	77.00	NA	77.00
82 Angove Street Norseman	N	124330	Per Week	118.00	NA	118.00
36 Angove Street, Norseman	N	124330	Per Week	113.00	NA	113.00
18 Mildura Street, Norseman	N	124330	Per Week	206.00	NA	206.00
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	N	124330	Per Week	212.00	NA	212.00
139 Roberts Street, Norseman	N	124330	Per Week	159.00	NA	159.00
11a Roberts Street, Norseman	N	124330	Per Week	106.00	NA	106.00
11b Roberts Street, Norseman	N	124330	Per Week	106.00	NA	106.00
82 Angove Street Norseman	N	124330	Per Week	186.00	NA	186.00
36 Angove Street, Norseman	N	124330	Per Week	159.00	NA	159.00
18 Mildura Street, Norseman	N	124330	Per Week	371.00	NA	371.00
Other Housing						
Aged Person Units						
Units 1 & 2 - Pensioners Unit (Single Occupancy)	N	125330	Per Week	82.50	NA	82.50
Units 1 & 2 - Pensioners Unit (Double Occupancy)	N	125330	Per Week	124.40	NA	124.40
Units 3 & 4 - Pensioner Units (Single Occupancy)	N	125330	Per Week	92.50	NA	92.50
Units 3 & 4 - Pensioner Units (Double Occupancy)	N	125330	Per Week	139.40	NA	139.40
SCHEDULE 10 - COMMUNITY AMENITIES						
Sanitation						
Domestic Waste Service - One Service Per Week						
120 Litre MGB per Residential Property	N	126330	Per Bin/Per Annum	238.00	NA	238.00
240 Litre MGB per Residential Property	N	126330	Per Bin/Per Annum	238.00	NA	238.00
360 Litre MGB per Residential Property	N	126330	Per Bin/Per Annum	335.00	NA	335.00
120 Litre MGB per Residential Property-Concession Holder	N	126330	Per Bin/Per Annum	191.00	NA	191.00
240 Litre MGB per Residential Property-Concession Holder	N	126330	Per Bin/Per Annum	191.00	NA	191.00
360 Litre MGB per Residential Property-Concession Holder	N	126330	Per Bin/Per Annum	296.00	NA	296.00
240 Litre Wheely Bins	N	126430	Per Bin Purchase	141.00	NA	141.00
6 Cubic Metres Skip Bin Household Waste (7 Day Hire Only)	N	126430	Delivery & Collection	361.00	NA	361.00
****Waste Service is on a Monday & Friday except for Public Holidays****						
****Conditions apply to Skip Bin Hire****						
Commercial Waste Service - Two Services Per Week						
120 Litre MGB per Commercial Property	N	126330	Per Bin/Per Annum	335.00	NA	335.00
240 Litre MGB per Commercial Property	N	126330	Per Bin/Per Annum	335.00	NA	335.00
360 Litre MGB per Commercial Property	N	126330	Per Bin/Per Annum	482.00	NA	482.00
6 Cubic Metres Skip Bin Commercial Waste (7 Day Hire Only)	N	126430	Delivery & Collection	670.00	NA	670.00
**** Waste Service is on a Monday & Friday except for Public Holidays****						
****Conditions apply to Skip Bin Hire****						
Sewerage						
On Site Effluent Disposal Applications (LG Application Fee)	N	128730	Per Application	Fees set by Health Department of WA		
On Site Effluent Disposal Applications (LG Permit Fee)	N	128730	Per Application			
On Site Effluent Disposal Applications (LG Report Fee)	N	128730	Per Application			
On Site Effluent Disposal Applications (Health Dep Approval with LG Report)	N	128730	Per Application			
On Site Effluent Disposal Applications (Health Dep Approval without LG Report)	N	128730	Per Application			

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

**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027 Fee	2026-2027 GST	2026-2027 Total
Bulk Waste Disposal at Waste Sites						
Domestic Waste	N	126430	Per m3	10.91	1.09	12.00
Domestic Waste (small amounts) FREE	N	126430	less than 0.1m3	-	-	-
Commercial Waste	N	126430	Per m3	47.68	4.77	52.45
Building Waste	N	126430	Per m3	47.68	4.77	52.45
Industrial Waste	N	126430	Per m3	53.64	5.36	59.00
Mining Waste	N	126430	Per m3	53.64	5.36	59.00
Oil Waste Disposal	N	126430	Per litre	1.09	0.11	1.20
Liquid Waste - Mining	N	128340	Per 1000 litres	80.50	8.05	88.55
Liquid Waste - Non-residential	N	128340	Per 1000 litres	80.50	8.05	88.55
Liquid Waste - Residential	N	128340	Per 1000 litres	69.05	6.90	75.95
****Asbestos Waste****	N	126430	Per m3	234.41	23.44	257.85
240L Bin Hire	N	126430	Per Bin / Week	5.59	0.56	6.15
Dump Point (non members of Caravan & Motorhomes Assoc) FREE	N	126430	Each	-	-	-
Sewerage Charges	N	126430	Per Annum	798.68	79.87	878.55
Green Waste - Residential FREE	N	126430	Per m3	-	-	-
Green Waste - Commercial	N	126430	Per m3	48.14	4.81	52.95
All White Goods excluding Microwaves	N	126430	Per item	10.91	1.09	12.00
Tyre Collection	N	126430	Per car tyre	10.91	1.09	12.00
Tyre Collection with Rim	N	126430	Per car tyre	16.36	1.64	18.00
Tyre Collection	N	126430	Per 4x4 tyre	13.41	1.34	14.75
Tyre Collection with Rim	N	126430	Per 4x4 tyre	18.86	1.89	20.75
Tyre Collection	N	126430	Per truck tyre	26.82	2.68	29.50
Tyre Collection with rim	N	126430	Per truck tyre	42.68	4.27	46.95
***Tyre Collection	N	126430	Tyres not inc. above		POA	
Car Bodies/Wrecks	N	126430	Per Car	80.50	8.05	88.55
Bus Bodies/Wrecks	N	126430	Per Bus	158.95	15.90	174.85

**** 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

Details	S	Code	Unit / Type	2026-2027
Scheme Amendments	Y	128930	Each	The fee is to be calculated in accordance with the Planning & Development Regulations 2009 (Part 7 - Local Government Planning Charges) as amended from time to
Structure Plan	Y	128930	Each	
Structure Plan Amendment	Y	128930	Each	
Local Development Plans	Y	128930	Each	
Local Development Plan Amendments	Y	128930	Each	

Subdivision Clearance

Details	S	Code	Unit / Type	2026-2027
Administration Fee 1-5 Lots	Y	128930	Per lot	In accordance with Item 5, of Schedule 2 of the Planning and Development Regulations 2009.
Administration Fee 6-195 Lots	Y	128930	Per lot	
Administration Fee 195+ Lots	Y	128930	Per lot	

Publications

Details	S	Code	Unit / Type	Fee	GST	Total
Town Planning Scheme Text	N	128930	Each	37.85	NA	37.85
Publications less than 10 pages	N	128930	Less than 10 pages	6.50	NA	6.50
Publications 10 - 50 pages	N	128930	10 - 50 pages	13.30	NA	13.30
Publications 51 - 100 pages	N	128930	51 - 100 pages	26.50	NA	26.50
Publications 101 - 200 pages	N	128930	101 - 200 pages	38.20	NA	38.20

Research

Details	S	Code	Unit / Type	2026-2027
Providing a zoning certificate, replying to a property settlement questionnaire and providing written planning advice.	Y	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

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.****

**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027 Fee	GST	Total
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).	Y	128930	Per Application	In accordance with Part 7 and the applicable item listed in Schedule 2 of the Planning and Development Regulations 2009.		
Development Applications that are subject to determination by a DAP	Y	128930	Per Application	In accordance with Schedule 1 of the Planning & Development (Development Assessment Panels) Regulations 2011.		
Home Business	Y	128930	Per Application	In accordance with Part 7 and the applicable item listed in Schedule 2 of the Planning and Development Regulations 2009.		
Advertising Costs & Expenses associated with Applications	Y	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	Y	128930	Per Application	100.00	N/A	100.00
Other Community Amenities						
Cemetery						
Cemetery Operations						
Cemetery Burial Fee - Ordinary Land	N	123630		111.45	NA	111.45
Cemetery Grant of Right of Burial (25 years)						
Ordinary Land	N	123630		445.85	NA	445.85
Single Wall Niche	N	123630		111.45	NA	111.45
Double Wall Niche	N	123630		111.45	NA	111.45
Cemetery Niche Wall						
Internment of Ashes in the Niche Wall	N	123630		167.15	NA	167.15
Internment of Ashes on existing Grave Plot	N	123630		55.70	NA	55.70
Single (Including Plaque)	N	123630		312.50	NA	312.50
Double (First Placement Including Plaque)	N	123630		467.65	NA	467.65
Double (Second Placement Including Plaque)	N	123630		155.15	NA	155.15
Cemetery Miscellaneous Fees and Charges						
Funeral Director's License Fee (Per Annum)	N	123630		55.70	NA	55.70
Copy of Grant or Right of Burial	N	123630		44.80	NA	44.80
Transfer of Grant or Right of Burial	N	123630		44.80	NA	44.80
Permit to Erect a Headstone, Monument or Rail	N	123630		111.45	NA	111.45
Single Funeral Permit	N	123630		55.70	NA	55.70
Community Bus						
Hire of the Community Bus						
Not for Profit Community/Sports Group/Individual	N	123730	Per Day Fee	128.14	12.81	140.95
For Profit or Commercial Group	N	123730	Per KM Fee	3.18	0.32	3.50

****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

Schedule of Fees and Charges For 2026-2027

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.
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**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027 Fee	2026-2027 GST	2026-2027 Total
Norseman / Eucla Town Hall						
Not for Profit Community /Sports Group / Individual	N	133330	Per Day	159.91	15.99	175.90
For Profit/Commercial Group	N	133330	Per Day	245.36	24.54	269.90
Where alcohol is consumed	N	133330	Per Day	318.86	31.89	350.75
Use of Kitchen (in addition to above fees)	N	133330	Per Day	106.27	10.63	116.90
Swimming Areas and Beaches						
Swimming Pool						
Single Admission	N	134330	Child	Free		
Single Admission	N	134330	Adult	Free		
Single Admission	N	134330	Spectator	Free		
Hire of Pool for School Swimming Carnivals / Classes						
Schools and Other Government Entities	N	134330	Per Event	161.95	16.20	178.15
Sport Groups	N	134330	Per Event	212.59	21.26	233.85
****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	N	134330		With the Approval of the Shire		
Hire of Sports Complex						
Hire of Norseman Sports Complex						
Not for Profit Community/Sports Group/Individual	N	136230	Per Day	80.50	8.05	88.55
For Profit/Commercial Group	N	136230	Per Day	157.95	15.80	173.75
Not for Profit Community/Sports Group/Individual **(Sports Complex & Oval)**	N	136230	Per Day	136.36	13.64	150.00
For Profit/Commercial Group **(Sports Complex & Oval)**	N	136230	Per Day	272.73	27.27	300.00
Alcohol is Consumed at Council Venue	N	136230	Per Day	454.55	45.45	500.00
Waste Charge	N	136230	Per Bin	11.95	1.20	13.15
Hire of Squash Courts						
Not for Profit Community/Sports Group/Individual	N	136230	Per Day	46.68	4.67	51.35
For Profit/Commercial Group	N	136230	Per Day	116.23	11.62	127.85
Alcohol is Consumed at Council Venue	N	136230	Per Day	293.05	29.30	322.35
Use of Tokens at the Squash Courts						
Sale of Tokens for Timer at Squash Courts	N	136530	Per Token	7.95	0.80	8.75
Hire of Sports Ovals						
Oval - Large						
Not for Profit Community/Sports Group/Individual	N	136230	Per Day	93.36	9.34	102.70
For Profit/Commercial Group	N	136230	Per Day	210.59	21.06	231.65
Waste Charge	N	136230	Per Bin	11.95	1.20	13.15
Hire of Courts						
Basketball/Netball Courts						
Not for Profit Community/Sports Group/Individual	N	136230	Per Day	23.82	2.38	26.20
For Profit/Commercial Group	N	136230	Per Day	93.86	9.39	103.25
Tennis Courts						
Not for Profit Community/Sports Group/Individual	N	136230	Per Day	93.86	9.39	103.25
For Profit/Commercial Group	N	136230	Per Day	175.86	17.59	193.45
Hire of Lights						
Basketball/Netball Courts Lights						
Not for Profit Community/Sports Group/Individual	N	136530	Per Hour	7.18	0.72	7.90
For Profit/Commercial Group	N	136530	Per Hour	8.14	0.81	8.95
Oval Lights						
Not for Profit Community/Sports Group/Individual	N	136530	Per Hour	7.18	0.72	7.90
For Profit / Commercial Group	N	136530	Per Hour	8.14	0.81	8.95
Tennis Court Lights						
Not for Profit Community/Sports Group/Individual	N	136530	Per Hour	7.18	0.72	7.90

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**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027 Fee	2026-2027 GST	2026-2027 Total
For Profit / Commercial Group	N	136530	Per Hour	8.14	0.81	8.95
Hire of Equipment						
Hire of Tables / Trestles						
Not for Profit Community/Sports Group/Individual	N	136230	Per Table	6.18	0.62	6.80
For Profit/Commercial Group	N	136230	Per Table	12.14	1.21	13.35
Hire of Chairs						
Not for Profit Community/Sports Group/Individual	N	136230	Per Chair	1.18	0.12	1.30
For Profit/Commercial Group	N	136230	Per Chair	2.36	0.24	2.60
Hire of BBQ (Only to be Used within Shire Owned Premises)						
Not for Profit Community/Sports Group/Individual	N	136230	Per Day	26.32	2.63	28.95
For Profit/Commercial Group	N	136230	Per Day	26.32	2.63	28.95
****Hirer Responsible for the Pick & Return****						
Hire of Gazebo(s)						
Not for Profit Community/Sports Group/Individual - day 1						
For Profit/Commercial Group - day 1	N	136230	Day 1	266.23	26.62	292.85
Not for Profit Community/Sports Group/Individual - from day 2						
For Profit/Commercial Group - From day 2	N	136230	Day 2	212.59	21.26	233.85
PA system						
Not for Profit Community/Sports Group/Individual	N	136230	Per Day	-	-	-
For Profit/Commercial Group	N	136230	Per Day	106.27	10.63	116.90
Other Recreation and Sport						
Hire of the Norseman Gymnasium						
Sign Up Fee (each individual)	N	134430	Per Key	50.64	5.06	55.70
Individual Membership	N	134430	1 Month	37.73	3.77	41.50
Individual Membership	N	134430	3 Months	96.36	9.64	106.00
Individual Membership	N	134430	6 Months	181.27	18.13	199.40
Individual Membership	N	134430	12 Months	351.64	35.16	386.80
Individual Membership	N	134430	Per Day	10.91	1.09	12.00
Individual Membership	N	134430	Per Week	16.91	1.69	18.60
Individual Membership	N	134430	Per Fortnightly	18.86	1.89	20.75
Individual - Pensioner/Seniors Membership	N	134430	Per Month	23.36	2.34	25.70
Couples Membership (2 persons) (Discount)	N	134430	Per Month	53.14	5.31	58.45
Family Membership (4 persons) (Discount)	N	134430	Per Month	96.36	9.64	106.00
Not for Profit Community/Sports Group	N	134430	Minimum 3 memberships	At "Individual" rates		
For Profit/Commercial Group	N	134430	Minimum 5 memberships	At "Individual" rates		
Charge for Replacement Gym Key	N	134430	Per Key	21.86	2.19	24.05
SCHEDULE 12 - TRANSPORT						
Streets, Roads, Bridges & Depots-Maintenance						
Gravel *(commercial)*	N	135030	Per m3	39.23	3.92	43.15
Gravel *(domestic)*	N	135030	Per m3	35.68	3.57	39.25
Gravel Delivery *(commercial)* within Norseman Townsite	N	135030	Per Load	144.68	14.47	159.15
Gravel Delivery *(domestic)* within Norseman Townsite	N	135030	Per Load	77.14	7.71	84.85
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	N	165030	Per 1000kg	42.23	4.22	46.45
Aircrafts 5,700 kgs Maximum landing weight	N	165030	Per 1000kg	42.23	4.22	46.45
Disembarking Passengers	N	165030	Per Passenger	27.82	2.78	30.60
Departing Passengers	N	165030	Per Passenger	27.82	2.78	30.60
Out-of-hour fee requiring employee attendance	N	165030	Per Call Out	253.32	25.33	278.65
Airstrip Avgas/Jet fuel Storage Fees						
Fuel Truck Day/Overnight Parking	N	165030	Day/night	196.68	19.67	216.35
Self-Managed Trolley day hire	N	165030	200liter Capacity	26.82	2.68	29.50

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** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).**

Details	S	Code	Unit / Type	2026-2027 Fee	GST	Total
Fuel Storage in a bunded container	N	165030	Per 200liter drum	2.73	0.27	3.00
Out-of-hour fee requiring employee attendance	N	165030	Per Call Out	208.64	20.86	229.50
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	Y	169330	Per Permit	0.19% of the estimated value of the building work as determined by the permit authority but not less than $121.00		
Certified Application for a Building Permit for Building Work for a Class 2 to Class 9 Building or Incidental Structure	Y	169330	Per Permit	0.09% of the estimated value of the building work as determined by the permit authority but not less than $121.00		
Uncertified Application for a Building Permit	Y	169330	Per Permit	0.32% of the estimated value of the building work as determined by the permit authority but not less than $121.00		
****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	Y	169330	Per Permit	121.00	NA	121.00
For demolition work of class 2 to 9 buildings or incidental structures for each storey of the building	Y	169330	Per Permit	121.00	NA	121.00
Demolition deposit for possible damage (refundable)	N	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	Y	169330	Per Permit	61.65	NA	61.65
Building Permit over $45,000	Y	169330	Per Permit	0.137% of the value of the work		
Demolition Permit up to $45,000	Y	169330	Per Permit	61.65	NA	61.65
Demolition Permit over $45,000	Y	169330	Per Permit	0.137% of the value of the work		
Occupancy Permit	Y	169330	Per Permit	No levy payable		
Swimming Pools ***Building Regulation 2012 Reg 53***						
Inspection of pool enclosures	Y	169330	Per Pool	78.00	-	78.00
****Building Act Fees for:**						
Occupancy permits / Certificates for unauthorised work / Extension of time	Y	169330	Per Licence	Fees as stipulated in the Building Act		
Strata applications	Y	169330	Per Licence	Fees as stipulated in the Building Act		
****Fees as stipulated in the Building Regulations 2012****						
Refer to Schedule 2 - Fees - Building Regs 2012 for all other fees						
Caravan Parks ***Caravan and Camping Grounds Regulations 1997***						
Grant of Licence/Renewal	Y	168130	Per Licence/Renewal	200.00	NA	200.00
Materials in road reserves						
For the issue of a License for the Deposit of Building Materials on the Street verge.	N	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.		
Advertising Sign						
Signs	N	169330	Per Sign annually	58.82	5.88	64.70
Other Economic Services						
Standpipe Water						

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**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027 Fee	GST	Total
Standpipe Water (Minimum Fee 1Kl)	N	172730	Per Kilolitre	11.55	1.15	12.70
Standpipe Administration Service Charge per Invoice	N	172730	Per Invoice	12.77	1.28	14.05
Laundromat						
Public Washing Machine	N	168530	Per Load	4.55	0.45	5.00
Public Washing Machine (Large)	N	168530	Per Load	13.64	1.36	15.00
Public Dryer Machine	N	168530	10 Minutes	4.55	0.45	5.00
Public Dryer Machine	N	168530	Every 5 Minutes After the first 10 Minutes	0.91	0.09	1.00
Other Laundromat Fees and Charges	N			Calculated at RRP & Commercial Agreements		
Village Grocer Norseman						
Stock and services	N			Calculated at RRP & Commercial Agreements		
Norseman LPO						
Stock and services	N			Calculated at RRP & Commercial Agreements		
Norseman Visitor Centre						
Stock and services	N			Calculated at RRP & Commercial Agreements		
Norseman CRC						
Internet Access - Member	N		Per Hour	4.82	0.48	5.30
Internet Access - Member	N		Per 30 Minutes	2.91	0.29	3.20
Internet Access - Member	N		Per 15 Minutes	1.91	0.19	2.10
Internet Access - Non Member	N		Per Hour	8.68	0.87	9.55
Internet Access - Non Member	N		Per 30 Minutes	4.82	0.48	5.30
Internet Access - Non Member	N		Per 15 Minutes	2.91	0.29	3.20
Photocopying/Printing - Member	N		Per A4 Single Sided Black	0.18	0.02	0.20
Photocopying/Printing - Member	N		Per A4 Single Sided Colour	0.32	0.03	0.35
Photocopying/Printing - Member	N		Per A4 Double Sided Black	0.27	0.03	0.30
Photocopying/Printing - Member	N		Per A4 Double Sided Colour	0.50	0.05	0.55
Photocopying/Printing - Member	N		Per A3 Single Sided Black	0.36	0.04	0.40
Photocopying/Printing - Member	N		Per A3 Single Sided Colour	2.00	0.20	2.20
Photocopying/Printing - Member	N		Per A3 Double Sided Black	0.64	0.06	0.70
Photocopying/Printing - Member	N		Per A3 Double Sided Colour	3.00	0.30	3.30
Photocopying/Printing - Non Member	N		Per A4 Single Sided Black	0.36	0.04	0.40
Photocopying/Printing - Non Member	N		Per A4 Single Sided Colour	0.64	0.06	0.70
Photocopying/Printing - Non Member	N		Per A4 Double Sided Black	0.45	0.05	0.50
Photocopying/Printing - Non Member	N		Per A4 Double Sided Colour	1.18	0.12	1.30
Photocopying/Printing - Non Member	N		Per A3 Single Sided Black	0.91	0.09	1.00
Photocopying/Printing - Non Member	N		Per A3 Single Sided Colour	3.09	0.31	3.40
Photocopying/Printing - Non Member	N		Per A3 Double Sided Black	1.18	0.12	1.30
Photocopying/Printing - Non Member	N		Per A3 Double Sided Colour	4.09	0.41	4.50
Laminating - Member	N		Per Business Card	0.91	0.09	1.00
Laminating - Member	N		Per A5	1.00	0.10	1.10
Laminating - Member	N		Per A4	1.91	0.19	2.10
Laminating - Member	N		Per A3	2.45	0.25	2.70
Laminating - Member	N		Per Metre	11.55	1.15	12.70
Laminating - Member	N		Per Half Metre	6.73	0.67	7.40
Laminating - Non Member	N		Per Business Card	1.09	0.11	1.20
Laminating - Non Member	N		Per A5	1.45	0.15	1.60
Laminating - Non Member	N		Per A4	2.91	0.29	3.20
Laminating - Non Member	N		Per A3	5.82	0.58	6.40
Laminating - Non Member	N		Per Metre	14.45	1.45	15.90
Laminating - Non Member	N		Per Half Metre	7.73	0.77	8.50
Scanning/Sending - Member	N		Per Scan	2.45	0.25	2.70

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**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027 Fee	GST	Total
Scanning/Sending - Non Member	N		Per Scan	3.36	0.34	3.70
Binding - Member	N		Per Document	11.55	1.15	12.70
Binding - Non Member	N		Per Document	17.82	1.78	19.60
Secretarial Services - Member	N		Per Hour	24.09	2.41	26.50
Secretarial Services - Non Member	N		Per Hour	36.64	3.66	40.30
Kidz Klub	N		Per Child	4.68	0.47	5.15
Conference/Training Room Hire - Community/Non Profit Group & Individuals	N		0-4 Hours	46.82	4.68	51.50
Conference/Training Room Hire - Community/Non Profit Group & Individuals	N		4+ Hours	93.64	9.36	103.00
Timber						
Timber Plank	N	172910	Per m3	2,727.27	272.73	3,000.00
*****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**						
SCHEDULE 14 - OTHER PROPERTY & SERVICES						
Private Works/Plant Hire Rates - Rate Payers or Resident (private use/non commercial)						
Rubbish Truck	N		Per Hour	191.73	19.17	210.90
Tractor (Including 1 Attachment)	N		Per Hour	141.05	14.10	155.15
Tip Truck (11 tonne)	N		Per Hour	159.91	15.99	175.90
Tip Truck (15tonne)	N		Per Hour	188.73	18.87	207.60
Front End Loader	N		Per Hour	191.73	19.17	210.90
CAT 910 Front End Loader	N		Per Hour	128.14	12.81	140.95
Caterpillar Road Grader	N		Per Hour	212.59	21.26	233.85
Caterpillar Skid Steer Loader (including Attachments)	N		Per Hour	191.73	19.17	210.90
John Deer Skid Steer	N		Per Hour	194.82	19.48	214.30
Water Truck	N		Per Hour	187.73	18.77	206.50
Multi Tyred Road Roller	N		Per Hour	191.73	19.17	210.90
Steel Drum Road Roller	N		Per Hour	191.73	19.17	210.90
Kubota Excavator (including Attachments)	N		Per Hour	164.91	16.49	181.40
Parks and Gardens Utility Vehicles	N		Per Hour	87.41	8.74	96.15
Tip Truck (5 tonne)	N		Per Hour	141.05	14.10	155.15
Trailer Hire 6x4 Box	N		Per Half day	48.05	4.50	52.55
Small Plant -Concrete cutter, chainsaw, mower	N		Per Hour	61.36	6.14	67.50
Private Works/Plant Hire Rates - Commercial Organisations						
Rubbish Truck	N		Per Hour	246.59	24.66	271.25
Tractor (Including 1 Attachment)	N		Per Hour	181.09	18.11	199.20
Tip Truck (15 tonne)	N		Per Hour	226.64	22.66	249.30
Front End Loader	N		Per Hour	246.59	24.66	271.25
CAT 910 Front End Loader	N		Per Hour	164.77	16.48	181.25
Caterpillar Road Grader	N		Per Hour	274.23	27.42	301.65
Caterpillar Skid Steer Loader (including Attachments)	N		Per Hour	245.36	24.54	269.90
John Deer Skid Steer	N		Per Hour	280.68	28.07	308.75
Water Truck	N		Per Hour	234.41	23.44	257.85
Multi Tyred Road Roller	N		Per Hour	239.41	23.94	263.35
Steel Drum Road Roller	N		Per Hour	239.41	23.94	263.35
Kubota Excavator (including Attachments)	N		Per Hour	164.91	16.49	181.40
Parks and Gardens Utility Vehicles	N		Per Hour	108.27	10.83	119.10
Tip Truck (5 tonne)	N		Per Hour	174.82	17.48	192.30
Small Plant -Concrete cutter, chainsaw, mower	N		Day Rate	73.50	7.35	80.85
Private Works/Plant Hire Rates - Bushfire Fighting						
Rubbish Truck	N		Per Hour	288.09	28.81	316.90
Tractor (Including 1 Attachment)	N		Per Hour	210.59	21.06	231.65
Tip Truck (11 tonne)	N		Per Hour	239.41	23.94	263.35
Front End Loader	N		Per Hour	288.09	28.81	316.90
CAT 910 Front End Loader	N		Per Hour	191.73	19.17	210.90

Schedule of Fees and Charges For 2026-2027

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 the Use of Shire of Dundas Property, Facilities, and Equipment -
The hirer shall bear responsibility for any damages, cleaning expenses, loss, or theft affecting the property, facilities, and equipment of the Shire of Dundas. The costs incurred for such damages, cleaning, loss, or theft will be billed to the hirer, and the collection of this debt shall be conducted in accordance with the relevant Policies and Procedures of the Shire of Dundas. Additionally, in the event of any loss of revenue resulting from the unavailability of a facility, the hirer may be held liable for such revenue loss.

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

**** "S" Definition - Is this fee a Statutory Fee Yes/No (Y or N).****

Details	S	Code	Unit / Type	2026-2027		
				Fee	GST	Total
Caterpillar Road Grader	N		Per Hour	288.09	28.81	316.90
Caterpillar Skid Steer Loader (including Attachments)	N		Per Hour	294.05	29.40	323.45
Water Truck	N		Per Hour	387.41	38.74	426.15
Multi Tyred Road Roller	N		Per Hour	239.41	23.94	263.35
Steel Drum Road Roller	N		Per Hour	239.41	23.94	263.35
Kubota Excavator (including Attachments)	N		Per Hour	197.68	19.77	217.45
Parks and Gardens Utility Vehicles	N		Per Hour	130.14	13.01	143.15
Tip Truck (5 tonne)	N		Per Hour	210.59	21.06	231.65
Small Plant -Concrete cutter, chainsaw, mower	N		Per Hour	87.41	8.74	96.15
Chief Bushfire Officer's Vehicle	N		Per Hour	171.86	17.19	189.05
Deputy Bushfire Officer's Vehicle	N		Per Hour	171.86	17.19	189.05

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

Hire of the Main Street Arcade

Details	S	Code	Unit / Type	Fee	GST	Total
Not for Profit Community/Sports Group/Individual	N	173330	Per Day	53.64	5.36	59.00
For Profit/Commercial Group	N	173330	Per Day	106.27	10.63	116.90

Miscellaneous Event Charges

Details	S	Code	Unit / Type	Fee	GST	Total
Microphone and Speakers Hire - Internal Events	N	173330	Per Day	28.95	2.90	31.85
Set Up Venue for Event	N	173330	Per Hour	67.50	6.75	74.25
Pack Down Venue after Event	N	173330	Per Hour	67.50	6.75	74.25
Cleaning Fee - Post Event	N	173330	Per Hour	48.23	4.82	53.05

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

Details	S	Code	Unit / Type	Fee	GST	Total
Shower Tokens	N	172990	Per Token	1.82	0.18	2.00