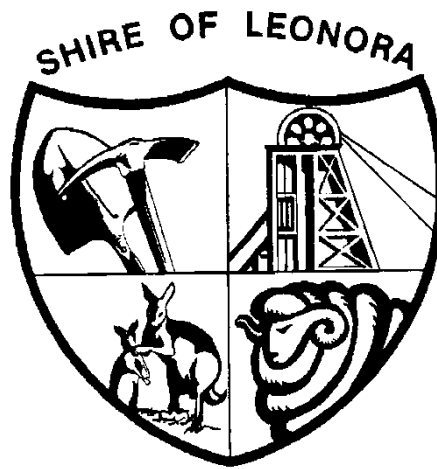


SHIRE OF LEONORA

NOTICE OF A SPECIAL COUNCIL MEETING AGENDA



DEAR COUNCIL MEMBER,
THE NEXT SPECIAL MEETING OF COUNCIL OF THE SHIRE OF LEONORA WILL BE
HELD ON TUESDAY, 22ND JULY, 2025 IN COUNCIL CHAMBERS, LEONORA AT 9:30
AM

TY MATSON
CHIEF EXECUTIVE OFFICER

AGENDA FOR THE MEETING IS DETAILED OVER PAGE.

SHIRE OF LEONORA

INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

PLEASE NOTE:-

THE RECOMMENDATIONS CONTAINED IN THIS AGENDA ARE OFFICERS' RECOMMENDATIONS ONLY AND SHOULD NOT BE ACTED UPON UNTIL COUNCIL HAS RESOLVED TO ADOPT THOSE RECOMMENDATIONS.

THE RESOLUTIONS OF COUNCIL SHOULD BE CONFIRMED BY PERUSING THE MINUTES OF THE COUNCIL MEETING AT WHICH THESE RECOMMENDATIONS WERE CONSIDERED.

MEMBERS OF THE PUBLIC SHOULD ALSO NOTE THAT THEY ACT AT THEIR OWN RISK IF THEY ENACT ANY RESOLUTION PRIOR TO RECEIVING OFFICIAL WRITTEN NOTIFICATION OF COUNCIL'S DECISION.

TY MATSON
CHIEF EXECUTIVE OFFICER

COUNCIL MEETING INFORMATION NOTES

1. Your Council generally handles all business at Ordinary or Special Council Meetings.
2. From time to time Council may form a Committee to examine subjects and then report to Council.
3. Generally, all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters. On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this at the last item of business of the meeting.
4. Public Question Time. It is a requirement of the Local Government Act 1995 to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the Chairman.

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and response is included in the Minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answer prior to the next meeting of Council.

5. **Councillors** may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter **trivial, insignificant or in common with a significant number of electors or ratepayers**. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have financial interest in a matter in the Agenda. The member of staff must declare that interest and generally the Chairman of the meeting will advise the Officer if he/she is to leave the meeting.

6. Agendas including an Information Bulletin are delivered to the Councillors within the requirements of the Local Government Act 1995, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by staff. An Agenda item including a recommendation will then be submitted to Council for consideration.

The Agenda closes the Wednesday week prior to the Council Meeting (i.e. six (6) days prior to the meeting).

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

7. Agendas for Ordinary Meetings are available in the Leonora Shire office and Leonora library seventy-two (72) hours prior to the meeting and the public are invited to secure a copy.

8. Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendation until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 3).

9. Public Question Time – Statutory Provisions – Local Government Act 1995

Time is to be allocated for questions to be raised by members of the public and responded to at:

- (a) Every ordinary meeting of Council; and
- (b) Such other meetings of Council or committees as may be prescribed

Procedures and the minimum time to be allocated for asking of and responding to questions raised by members of the public at Council or committee meetings are to be in accordance with regulations.

9A. Question Time for the Public at the certain Meetings – s5.24 (1) (b)

Local Government (administration) Regulations 1996

Reg 5 For the purpose of section 5.24(1)(b), the meetings at which time is to be allocated for questions to be raised by members of the public and responded to are:

- (a) Every special meeting of a Council; and
- (b) Every meeting of a committee to which the local government has delegated a power or duty.

Minimum Question Time for the Public – s5.24 (2)

Reg 6 (1) The minimum time to be allocated for asking of and responding to questions raised by members of the public at ordinary meetings of Council and meetings referred to in regulation 5 is fifteen (15) minutes.

- (2) Once all the questions raised by members of the public have been asked and responded to at a meeting referred to in sub regulation (1), nothing in these regulations prevents the unused part of the minimum question time period from being used for other matters.

Procedures for Question Time for the Public – s5.24 (2)

Local Government (Administration) Regulations 1996

Reg 7 (1) Procedures for the asking of and responding to questions raised by members of the public at a meeting referred to in regulation 6 (1) are to be determined:

- (a) by the person presiding at the meeting; or
- (b) in the case where the majority of the members of the Council or committee present at the meeting disagree with the person presiding, by the majority of the members, having regard to the requirements of sub regulations (2) and (3).

- (2) The time allocated to the asking and responding to questions raised by members of the public at a meeting referred to in regulation 6(1) is to precede the discussion of any matter that requires a decision to be made by Council or committee, as the case may be.

- (3) Each member of the public who wishes to ask a question at a meeting referred to in regulation 6(1) is to be given an equal and fair opportunity to ask a question and receive a response.

(4) Nothing in sub regulation (3) requires:

- (a) A Council to answer a question that does not relate to a matter affecting the local government;
- (b) A Council at a special meeting to answer a question that does not relate to the purpose of the meeting; or
- (c) A committee to answer a question that does not relate to a function of the committee.

10. Public Inspection of Unconfirmed Minutes (Reg 13)

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection in the Leonora Shire office and the Leonora library within ten (10) working days after the Meeting.

INTEREST DECLARATIONS

With regards to Direct Financial Interests, Indirect Financial Interests and Proximity Interests, please consider sections 5.60A, 5.60B, 5.61 and 5.63 of the *Local Government Act 1995* and associated regulations.

Financial Interests

For the purpose of the financial interest disclosure provisions you will be treated as having an interest in a matter, if either you (as a relevant person), or a person with whom you are closely associated, has:

- a direct or indirect financial interest in a matter; or
- a proximity interest in a matter.

Direct Financial Interest

Section 5.60A of the *Local Government Act 1995* provides that:

A person has a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.

Indirect Financial Interest

Section 5.61 of the *Local Government Act 1995* provides more detail in regards to this, however the existence of an indirect financial interest in a matter can be established by showing that you, or a person with whom you are closely associated, has a financial relationship with a person requiring a local government decision in relation to that matter. There is no requirement to establish a financial gain, loss, benefit or detriment in this instance, the mere existence of a financial relationship and the requirement for a decision is sufficient for a breach of the provision to have occurred.

Proximity Interest

See Section 5.60B of the *Local Government act 1995* for further detail.

The Act requires you to disclose a proximity interest that you, or a person with whom you are closely associated, has in a matter before a council or council committee meeting.

You (or a person with whom you are closely associated) have a proximity interest in any matter that concerns:

- a proposed change to a planning scheme affecting land that adjoins the person's land;
- a proposed change to the zoning or use of land that adjoins the person's land; or
- a proposed development of land that adjoins the person's land (development refers to the development, maintenance or management of the land or of services or facilities on the land).

The existence of a proximity interest is established purely by the location of land, a financial effect on the valuation of your land or on the profitability of your business does not have to be established. It is therefore important that you fully understand when a proximity interest exists.

The person's land referred to is both land in which you, or a person with whom you are closely associated, have any estate or interest.

Land that adjoins a person's land is defined by the Act as land that:

- not being a thoroughfare, has a common boundary with the person's land;
- is directly across a thoroughfare from the person's land; or
- is that part of a thoroughfare that has a common boundary with the person's land.

Impartiality Interest

Impartiality Interest For the purposes of requiring disclosure, an impartiality interest is addressed at Division 4 of the Shire of Leonora Code of Conduct for Council Members, Committee Members and Candidates as, *"an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association"*

The above definition includes examples of the type of relationships from which an interest could arise. However, a significant element is the likely public perception as to whether there may be an interest.

It is sometimes difficult to judge what a reasonable belief of another person is. Therefore, when deciding if such an interest should be disclosed, it is helpful to establish answers to the following questions:

- If you were to participate in assessment or decision making without disclosing, would you be comfortable if the public or your colleagues became aware of your association or connection with an individual or organisation?
- Do you think there would be a later criticism of perceived undisclosed partiality if you were not to disclose?

SHIRE OF LEONORA
ORDER OF BUSINESS FOR MEETING TO BE HELD
TUESDAY 22ND JULY, 2025.

COLOUR**CODING**

1	DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS	
2	DISCLAIMER NOTICE	
3	COUNCIL MEETING INFORMATION NOTES	
4	ANNOUNCEMENTS FROM THE PRESIDING MEMBER	
5	RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE	
	5.1 ATTENDANCE	
	5.2 APOLOGIES	
	5.3 APPLICATIONS FOR LEAVE OF ABSENCE	
	5.4 APPROVED LEAVE OF ABSENCE	
6	DECLARATION OF INTEREST	
	6.1 DECLARATIONS OF FINANCIAL INTEREST	
	6.2 DECLARATIONS OF PROXIMITY INTEREST	
	6.3 DECLARATIONS OF IMPARTIALITY INTEREST	
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	7.1 MANAGER OF BUSINESS SERVICES	9
	(A) Proposed 2025/2026 Budget	9
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10	CLOSURE OF MEETING	61

Purple

7.0 REPORTS**7.1 MANAGER OF BUSINESS SERVICES****7.1.(A) PROPOSED 2025/2026 BUDGET**

SUBMISSION TO: Special Council Meeting
Meeting Date: 22nd July 2025

AGENDA REFERENCE: 7.1.(A) JUL 25

SUBJECT: Proposed 2025/2026 Budget

LOCATION/ADDRESS: Leonora

NAME OF APPLICANT: N/A

FILE REFERENCE: 1.6

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Kiara Lord

OFFICER: Manager Business Services

INTEREST DISCLOSURE: Nil

DATE: 17th July 2025

SUPPORTING DOCUMENTS:

1. 2025/2026 Statutory Budget [↓](#)
2. 2025/2026 Detailed Budget [↓](#)

PURPOSE

To consider and adopt the Municipal Fund Budget for the 2025/2026 financial year together with supporting schedules. This includes the imposition of rates and the minimum payments setting of elected members fees for the year and other consequential matters arising from the budget papers.

BACKGROUND

The draft 2025/2026 budget has been compiled based on the principles contained in the Shire of Leonora Council Plan 2025 - 2035.

COMMENT

The budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The main features of the draft budget include:

- The budget has been prepared with a 3.5% rate increase. This aligns with the inflation index for 25/26, and while the Council Plan does have provision for a 5% increase annually to ensure continued sustainability, increases in property valuations meant the overall revenue with a 5% increase would be unjustifiable. Whilst the Shire faces significant capital expenses it is recommended a moderate approach to rate increases is taken given the current cost of living crisis.
- The recurrent operating budget includes an overall average increase in estimated expenditure of approximately 3.5% to the 24/25 budget and continues to focus on improved service delivery to the community. It should be noted that individual line items may vary from this based on specific factors affecting each of these.

- Employee Costs have a provision of 3.5% increase to salaries and wages, and the National Superannuation Contribution has been increased 0.5% to 12%. Overtime has been considered separately, and significant reductions have been actioned in the previous year, bringing employee costs down slightly. Training is being implemented across the board, with a focus on trainers attending Leonora rather than sending staff away, which has also helped bring employee costs down slightly. Individual pays are considered in accordance with the relevant award and individual performance. Non fiscal employee recruitment and retention measures will also be considered and will form part of the overall cost to the Shire.
- A capital works program totalling \$6,731,511 for investment in infrastructure, land and buildings, plant and equipment is planned as described below. A portion of this is carried over from the 24/25 budget.
- Land and buildings purchases of \$1,173,694 are provided that includes final payments for the ageing in place facility and Leonora Safe House, accommodation units, improvements/replacements at shire staff housing, finalisation of the 84 Tower Street Purchase, repairs to the Masonic Lodge and a VR trail at Gwalia.
- Plant and Equipment purchases of \$1,335,353 is included to purchase a mini excavator, replacement ride on mower, and rubbish truck, new street sweeper, light vehicle changeovers, point of sales & booking system, watercart & trailer, and a shire wide phone system. A proposed joint ownership arrangement for the rubbish truck with the Shire of Laverton is being developed. This will result in both Shire's saving an estimated \$250,000 in direct capital costs.
- Infrastructure 'Other' expenditure is \$2,445,233 for final payment on the swimming pool retiling, pool heating project and transformer for the rec centre security gates for the Shire, Museum and Depot, emergency washdown pad at the Waste Water Treatment Plant, finalisation of the CCTV security upgrade including 4 additional CCTV towers, new playground at the childcare centre, standpipe payment system, resurfacing and retic at the oval, further work on the airport upgrade and fencing and a retaining wall at shire houses.
- Capital Expenditure on Infrastructure Roads is \$1,777,231 for the Bypass road preliminary works, 2025/2026 Roads to Recovery Program and the Street Resealing Program.
- An estimated surplus of \$5,513,959 is to be brought forward from 30 June 2025. However, this is unaudited and may change. Any change will be addressed as part of a future budget review. The surplus includes the unallocated surplus from the 24/25 financial year.
- Capital income of \$614,000 has been estimated for trade-ins of vehicles, as well as the sale of two of our oldest graders, both grader caravans and the Grader Camp.
- Principal additional grant funding for the year is estimated from:
 - Roads to Recovery - \$1,577,230
 - Federal Assistance Grants - \$550,768 received 24th June 2025
 - Main Roads WA - \$257,750 Maintenance
 - Regional Road Group - \$438,507
 - Horizon Power - \$225,000 Towards transformer for EV Fast chargers
- The draft 2025/2026 budget continues to deliver on other strategies adopted by the council and maintains a high level of service across all programs
- Two new reserve accounts have been recommended for adoption:

- **Eastern Precinct Reserve** for the purpose of “Funds to be used in relation to planning, development, execution and future maintenance associated with the Eastern Precinct”; and
- **Bypass Reserve** for the purpose of “Funds to be used in relation to creating a new heavy access bypass road”.
- Council are also to consider and adopt the below recommendations of Reserve Account movements as shown in below table, the focus for 25/26 being the Aerodrome Reserve, Eastern Precinct Reserve, and Bypass Reserve:

(a) Reserve Accounts - Movement

	2025/26		Budget	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$
Restricted by council				
(a) Employee Leave reserve	309,818	4,112	0	313,930
(b) Building reserve	1,635,736	21,709	0	1,657,445
(c) Fire Disaster reserve	41,241	547	0	41,788
(d) Plant Purchase reserve	575,745	7,641	0	583,386
(e) Gwalia Precinct reserve	504,805	6,700	0	511,505
(f) Waste Management reserve	755,752	10,030	0	765,782
(g) Aerodrome reserve	1,237,895	2,319,090	0	3,556,985
(h) IT reserve	15,000	199	0	15,199
(i) Pool reserve	489,482	6,496	0	495,978
(j) Aged Care reserve	0	0	0	0
(k) Heritage Buildings reserve	462,370	6,136	0	468,506
(l) Bypass reserve	0	2,300,000	0	2,300,000
(m) Eastern Precinct reserve	0	1,000,000	0	1,000,000
	6,027,844	5,682,660	0	11,710,504

While no specific consultation has occurred on the draft 2025/2026 budget, community consultation and engagement has previously occurred during development of the Council Plan. Extensive internal consultation has occurred with all business units.

STATUTORY ENVIRONMENT

Section 6.2 of the Local Government Act 1995 requires council to prepare and adopt an annual budget for each Financial Year prior to the 31st August, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30th June.

Divisions 5 and 6 of Part 6 of the Local Government Act 1995 refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2023/2024 budget as presented is considered to meet statutory requirements.

Section 67 of the Waste Avoidance and Resource Recovery Act 2007 enables a local government to impose an annual charge in respect of premises provided with a waste service by the local government.

Section 5.98 of the Local Government Act 1995 sets out fees etc payable to Council members.

Section 5.98A of the Local Government Act 1995 sets out fees and allowances payable to deputy Presidents or deputy Mayors.

Section 7B(2) of the *Salaries and Allowances Act 1975* requires the Tribunal, at intervals of not more than 12 months, to inquire into and determine –

- the amount of fees to be paid to Council members;
- the amount of expenses to be reimbursed to Council members
- the amount of allowances to be paid to Council members.

Regulations 30-34AD of the Local Government (Administration) Regulations 1996 set the limits, parameters and types of allowances that can be paid to elected members.

POLICY IMPLICATIONS

There are no known policy implications arising from this report.

FINANCIAL IMPLICATIONS

Specific financial implications are as outlined in the body of this report and as itemised in the draft 2025/2026 budget attached for adoption.

STRATEGIC IMPLICATIONS

The draft 2025/2026 budget has been developed having regard for the Shire of Leonora's adopted Plan for the Future, incorporating the Strategic Community Plan and Corporate Business Plans.

RISK MANAGEMENT

This item has been evaluated against the Shire of Leonora's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is low prior to treatment and after adoption of the recommendations.

RECOMMENDATIONS

1. That Council adopt by absolute majority:

(a) RECOMMENDATION 1 – BUDGET FOR 2025/2026

Pursuant to the provisions of *Section 6.2 of the Local Government Act 1995* and *Part 3 of the Local Government (Financial Management) Regulations 1996*, council adopt the Budget as contained in Attachment of this agenda and the minutes, for the Shire of Leonora for the 2025/2026 financial year which includes the following:

- Statement of Comprehensive Income by Nature
- Statement of Cash Flows
- Rate Setting Statement
- Notes to and Forming Part of the Budget
- Budget Program Schedules as detailed in pages

(b) RECOMMENDATION 2 – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS, DISCOUNTS AND INTEREST

- (i) For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Recommendation 1 above, council pursuant to *Sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995* impose the following general rates and minimum payments on Gross Rental and unimproved Values.

(1) General Rates

- Residential (GRV) 0.08050 rate in the dollar
- Commercial / Industrial (GRV) 0.08050 rate in the dollar
- Rural (UV) 0.17690 rate in the dollar
- Mining (UV) 0.17690 rate in the dollar
- Commercial / Industrial (UV) 0.17690 rate in the dollar

(2) Minimum Payments

- Residential (GRV) \$368.46
- Commercial / Industrial (GRV) \$68.46
- Rural (UV) \$368.46
- Mining (UV) \$368.46
- Commercial / Industrial (UV) \$368.46

- (ii) Pursuant to *Section 6.45 of the Local Government Act 1995* and *regulation 64(2) of the Local Government (Financial Management) Regulations 1996*, council nominates the following due dates for the payment in full by instalments.

• **Option 1 (Full Payment)**

- Full amount of rates and charges including arrears, to be paid on or before 24th September 2025 or 35 days after the date of service appearing on the rate notice whichever is the later.

• **OPTION 2 (Four Instalments)**

- First instalment to be made on or before 24th September 2025 or 35 days after the date of service appearing on the rate notice whichever is, later and including all arrears and half the current rates and service charges;
- Second instalment to be made on or before 26th November 2025 or 2 months after the due date of the first instalment, whichever is later.

- Third instalment to be made on or before 28th January 2026 or 2 months after the due date of the first instalment, whichever is later.
- Fourth instalment to be made on or before 30th March 2026 or 2 months after the due date of the first instalment, whichever is later.
- (iii) Pursuant to *Section 6.46 of the Local Government Act 1995*, council offers no discount to ratepayers who have paid their rates in full, including arrears, waste and service charges.
- (iv) Pursuant to Section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$25.00 after the initial instalment is paid.
- (v) Pursuant to Section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, council adopts an interest rate of 0% where the owner has elected to pay rates and service charges through an instalment option.
- (vi) Pursuant to Section 6.45 of the Local Government Act 1995 and regulation 64(2) of the Local Government (Financial Management) Regulations 1996, council adopts an interest rate of 0% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

(c) RECOMMENDATION 3 – ELECTED MEMBERS’ FEES AND ALLOWANCES FOR 2025/2026

- (i) In accordance with Section 5.98(1)(b) of the Local Government Act, Financial Management Regulation 30, Part 6.2 (1) and Part 6.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, Councillor meeting attendance fees be set at \$465 per Council meeting, and \$235 per committee meeting.
- (ii) In accordance with Section 5.98(1) (b) of the Local Government Act 1995, Regulation 30, Local Government (Financial Management) Regulations 1996, Part 6.2 (1) and Part 6.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, meeting attendance fees for the President be set at \$710 per Council meeting and \$235 per committee meeting.
- (iii) In accordance with Section 5.98(5) of the Local Government Act 1995, Regulation 33 Local Government (Financial Management) Regulations 1996, and Part 7.2 (1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, the annual allowance for the Shire President be set at \$41,388.
- (iv) In accordance with Section 5.98A(1) of Local Government Act 1995, Regulation 33A Local Government (Financial Management) Regulations 1996 and Part 7.3 (1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, the annual allowance for the Deputy Shire President be set at \$10,347.

- (v) In accordance with Section 5.99A(b) of the Local Government Act 1995, Regulation 34A Local Government (Financial Management) Regulations 1996, and Part 9.2 (2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act 1975, the annual allowance for information, communication technology expenses for Councillors be set at \$3,500.

2. That Council Adopt by **SIMPLE MAJORITY:**

(a) RECOMMENDATION 4 – MATERIAL VARIANCE REPORTING FOR 2025/2026

In accordance with regulation 34(5) of the *Local Government Financial Management Regulations 1996* the level to be used in statements of financial activity in 2025/2026 for reporting material variances shall be 8.00% or \$15,000 whichever is greater.

VOTING REQUIREMENT

Absolute Majority

Simple Majority where noted

SIGNATURE

Manager of Business Services

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

LOCAL GOVERNMENT ACT 1995

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Schedule of Fees and Charges	23

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

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	10,915,116	9,805,426	9,284,776
Grants, subsidies and contributions		2,308,160	2,099,659	1,955,911
Fees and charges	13	3,208,108	3,181,996	3,167,858
Interest revenue	9(a)	160,000	134,653	150,000
Other revenue		130,000	149,637	78,450
		16,721,384	15,371,371	14,636,995
Expenses				
Employee costs		(5,108,109)	(5,087,805)	(6,314,166)
Materials and contracts		(6,662,245)	(5,352,444)	(5,217,206)
Utility charges		(334,900)	(442,928)	(407,510)
Depreciation	6	(4,468,779)	(4,461,360)	(4,175,180)
Insurance		(367,920)	(365,992)	(343,546)
Other expenditure		(302,735)	(181,274)	(217,335)
		(17,244,688)	(15,891,803)	(16,674,943)
		(523,304)	(520,432)	(2,037,948)
Capital grants, subsidies and contributions		2,340,737	936,695	4,328,266
Profit on asset disposals	5	101,961	32,461	0
Loss on asset disposals	5	(94,101)	(69,277)	(53,584)
		2,348,597	899,879	4,274,682
Net result for the period		1,825,293	379,447	2,236,734
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,825,293	379,447	2,236,734

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

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

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		11,337,116	9,448,431	9,284,776
Grants, subsidies and contributions		1,246,772	2,540,957	1,019,873
Fees and charges		3,208,108	3,181,996	3,167,858
Interest revenue		160,000	134,653	150,000
Goods and services tax received		513,297	388,327	551,597
Other revenue		130,000	149,637	78,450
		16,595,293	15,844,001	14,252,554
Payments				
Employee costs		(5,108,109)	(5,178,141)	(6,314,166)
Materials and contracts		(5,978,629)	(5,507,267)	(4,963,470)
Utility charges		(334,900)	(442,928)	(407,510)
Insurance paid		(367,920)	(365,992)	(343,546)
Goods and services tax paid		(669,551)	(866,438)	(805,333)
Other expenditure		(302,735)	(181,274)	(217,335)
		(12,761,844)	(12,542,040)	(13,051,360)
Net cash provided by operating activities	4	3,833,449	3,301,961	1,201,194
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,509,047)	(1,591,831)	(2,092,700)
Payments for construction of infrastructure	5(b)	(4,222,464)	(1,653,040)	(7,336,980)
Capital grants, subsidies and contributions		1,397,086	439,987	2,887,907
Proceeds from sale of property, plant and equipment	5(a)	614,000	145,525	77,000
Net cash (used in) investing activities		(4,720,425)	(2,659,359)	(6,464,773)
Net increase (decrease) in cash held		(886,976)	642,602	(5,263,579)
Cash at beginning of year		12,597,480	11,954,878	11,954,878
Cash and cash equivalents at the end of the year	4	11,710,504	12,597,480	6,691,299

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	10,711,726	9,653,361	9,050,561
Rates excluding general rates	2(a)	203,390	152,065	234,215
Grants, subsidies and contributions		2,308,160	2,099,659	1,955,911
Fees and charges	13	3,208,108	3,181,996	3,167,858
Interest revenue	9(a)	160,000	134,653	150,000
Other revenue		130,000	149,637	78,450
Profit on asset disposals	5	101,961	32,461	0
		16,823,345	15,403,832	14,636,995

Expenditure from operating activities

Employee costs		(5,108,109)	(5,087,805)	(6,314,166)
Materials and contracts		(6,662,245)	(5,352,444)	(5,217,206)
Utility charges		(334,900)	(442,928)	(407,510)
Depreciation	6	(4,468,779)	(4,461,360)	(4,175,180)
Insurance		(367,920)	(365,992)	(343,546)
Other expenditure		(302,735)	(181,274)	(217,335)
Loss on asset disposals	5	(94,101)	(69,277)	(53,584)
		(17,338,789)	(15,961,080)	(16,728,527)

Non cash amounts excluded from operating activities

3(c) 4,460,919 4,498,176 4,228,764

Amount attributable to operating activities

3,945,475 3,940,928 2,137,232

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,340,737	936,695	4,328,266
Proceeds from disposal of property, plant and equipment	5(a)	614,000	145,525	77,000
		2,954,737	1,082,220	4,405,266

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(2,509,047)	(1,591,831)	(2,092,700)
Acquisition of infrastructure	5(b)	(4,222,464)	(1,653,040)	(7,336,980)
		(6,731,511)	(3,244,871)	(9,429,680)

Amount attributable to investing activities

(3,776,774) (2,162,651) (5,024,414)

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	0	471,903	14,262
		0	471,903	14,262

Outflows from financing activities

Transfers to reserve accounts	8(a)	(5,682,660)	(69,839)	(827,263)
		(5,682,660)	(69,839)	(827,263)

Amount attributable to financing activities

(5,682,660) 402,064 (813,001)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

3 5,513,959 3,333,618 3,700,183

Amount attributable to operating activities

3,945,475 3,940,928 2,137,232

Amount attributable to investing activities

(3,776,774) (2,162,651) (5,024,414)

Amount attributable to financing activities

(5,682,660) 402,064 (813,001)

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

3 **0 5,513,959 0**

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

**SHIRE OF LEONORA
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET**

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

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2024/25 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
 - *AASB 2022-5 Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
 - *AASB 2022-6 Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
 - *AASB 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*
 - *AASB 2023-3 Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
 - *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*
- It is not expected these standards will have an impact on the annual budget.

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

New accounting standards for application in future years

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

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
General rates	Gross rental valuation	0.08050	592	21,508,572	1,731,440	60,000	1,791,440	1,677,394	1,672,545
General rates	Unimproved valuation	0.17690	1,606	50,538,639	8,940,286	(20,000)	8,920,286	7,975,967	7,378,016
Total general rates			2,198	72,047,211	10,671,726	40,000	10,711,726	9,653,361	9,050,561
		Minimum							
		\$							
(ii) Minimum payment									
General rates	Gross rental valuation	368.46	99	106,146	36,478	0	36,478	27,784	33,103
General rates	Unimproved valuation	368.46	453	508,364	166,912	0	166,912	124,281	201,112
Total minimum payments			552	614,510	203,390	0	203,390	152,065	234,215
Total general rates and minimum payments			2,750	72,661,721	10,875,116	40,000	10,915,116	9,805,426	9,284,776
Instalment plan charges							12,000	9,330	12,000
							12,000	9,330	12,000

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

*Rateable Value at time of adopting budget.

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

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

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

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

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 24 September 2025 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Four Instalments)

First instalment to be

Second instalment to be made on or before 26 November 2025, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 28 January 2026, or 2 months after the due date of the second instalment, whichever is later; and

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	24/09/2025	0	0.0%	0.0%
Option two				
First instalment	24/09/2025	25	0.0%	0.0%
Second instalment	26/11/2025	0	0.0%	0.0%
Third instalment	28/01/2026	0	0.0%	0.0%
Fourth instalment	30/03/2026	0	0.0%	0.0%

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
			\$	\$	\$		
Landing fees	Fee and charge	Waiver	6,000	5,522	7,200	Royal Flying Doctor Service RFDS has been granted a continuous waiver on landing fees at the Leonora Airport.	To assist the operation and work of the RFDS. Recognition of valuable community service the RFDS provides to the district.
Housing Rental	Fee and charge	Waiver	3,900	3,380	5,200	Doctor servicing Leonora has a house provided by Council at no charge.	To support the retention of a Doctor to provide medical services to the Shire of Leonora. Rent is waived as per agreement with council.
			9,900	8,902	12,400		

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents

Receivables

Inventories

Less: current liabilities

Trade and other payables

Contract liabilities

Capital grant/contribution liability

Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts

Add: Current liabilities not expected to be cleared at end of year

- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals

Add: Loss on asset disposals

Add: Depreciation

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	11,710,504	12,597,480	6,691,299
	545,513	967,513	1,123,026
	173,216	173,216	99,732
	12,429,233	13,738,209	7,914,057
	(718,729)	(191,367)	(671,148)
	0	(1,061,388)	0
	0	(943,651)	0
	(223,961)	(223,961)	(223,961)
	(942,690)	(2,420,367)	(895,109)
	11,486,543	11,317,842	7,018,948
3(b)	(11,486,543)	(5,803,883)	(7,018,948)
	0	5,513,959	0
8	(11,710,504)	(6,027,844)	(7,242,909)
	223,961	223,961	223,961
	(11,486,543)	(5,803,883)	(7,018,948)
5	(101,961)	(32,461)	0
5	94,101	69,277	53,584
6	4,468,779	4,461,360	4,175,180
	4,460,919	4,498,176	4,228,764

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

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Cash at bank and on hand	11,710,504	12,597,480	6,691,299
Total cash and cash equivalents	11,710,504	12,597,480	6,691,299
Held as			
- Unrestricted cash and cash equivalents	0	5,625,985	(551,610)
- Restricted cash and cash equivalents	11,710,504	6,971,495	7,242,909
3(a)	11,710,504	12,597,480	6,691,299
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	11,710,504	6,971,495	7,242,909
	11,710,504	6,971,495	7,242,909
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	11,710,504	6,027,844	7,242,909
Unspent capital grants, subsidies and contribution liabilities	0	943,651	0
8	11,710,504	6,971,495	7,242,909
Reconciliation of net cash provided by operating activities to net result			
Net result	1,825,293	379,447	2,236,734
Depreciation	4,468,779	4,461,360	4,175,180
(Profit)/loss on sale of asset	(7,860)	36,816	53,584
(Increase)/decrease in receivables	422,000	(1,819)	0
(Increase)/decrease in inventories	0	(88,635)	0
Increase/(decrease) in payables	527,362	(673,863)	0
Increase/(decrease) in contract liabilities	(1,061,388)	125,350	(936,038)
Increase/(decrease) in unspent capital grants	(943,651)	(496,708)	(1,440,359)
Capital grants, subsidies and contributions	(1,397,086)	(439,987)	(2,887,907)
Net cash from operating activities	3,833,449	3,301,961	1,201,194

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Loss	
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Land - freehold land	18,000	0	0	0	0	18,149	0	0	0	0	20,000	0	0	0	
Buildings - non-specialised	1,010,694	0	0	0	0	1,093,914	0	0	0	0	1,462,700	0	0	0	
Buildings - specialised	145,000	0	0	0	0	76,500	0	0	0	0	150,000	0	0	0	
Plant and equipment	1,335,353	(606,140)	614,000	101,961	(94,101)	403,268	(182,341)	145,525	32,461	(69,277)	460,000	(130,584)	77,000	(53,584)	
Total	2,509,047	(606,140)	614,000	101,961	(94,101)	1,591,831	(182,341)	145,525	32,461	(69,277)	2,092,700	(130,584)	77,000	(53,584)	
(b) Infrastructure															
Infrastructure - roads, drainage & footpaths	1,777,231	0	0	0	0	631,623	0	0	0	0	4,849,458	0	0	0	
Infrastructure - other	2,445,233	0	0	0	0	1,021,417	0	0	0	0	2,487,522	0	0	0	
Total	4,222,464	0	0	0	0	1,653,040	0	0	0	0	7,336,980	0	0	0	
Total	6,731,511	(606,140)	614,000	101,961	(94,101)	3,244,871	(182,341)	145,525	32,461	(69,277)	9,429,680	(130,584)	77,000	(53,584)	

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings	780,480	780,467	706,471
Plant and equipment	674,910	667,503	511,800
Infrastructure - roads, drainage & footpaths	1,948,981	1,948,981	1,948,981
Infrastructure - other	1,064,408	1,064,409	1,007,928
	4,468,779	4,461,360	4,175,180

By Program

Law, order, public safety	15,695	15,693	15,548
Health	14,478	13,418	14,003
Education and welfare	22,317	9,508	8,629
Housing	101,368	101,367	30,632
Community amenities	277,995	267,986	173,903
Recreation and culture	653,608	652,306	716,189
Transport	2,680,049	2,723,719	2,707,409
Economic services	359,753	359,751	360,470
Other property and services	343,516	317,612	148,397
	4,468,779	4,461,360	4,175,180

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
780,480	780,467	706,471
674,910	667,503	511,800
1,948,981	1,948,981	1,948,981
1,064,408	1,064,409	1,007,928
4,468,779	4,461,360	4,175,180
15,695	15,693	15,548
14,478	13,418	14,003
22,317	9,508	8,629
101,368	101,367	30,632
277,995	267,986	173,903
653,608	652,306	716,189
2,680,049	2,723,719	2,707,409
359,753	359,751	360,470
343,516	317,612	148,397
4,468,779	4,461,360	4,175,180

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	20 to 50 years
Plant and equipment	5 to 15 years
Infrastructure - roads, drainage & footpaths	20 to 50 years
Infrastructure - other	15 to 100 years

AMORTISATION

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2026 and did not have or budget to have any borrowings for the year ended 30th June 2025

(b) New borrowings - 2025/26

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

(c) Unspent borrowings

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

(d) Credit Facilities

Undrawn borrowing facilities

credit standby arrangements

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

Total amount of credit unused

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
0	0	0
0	0	0
35,000	35,000	53,000
0	11,990	0
35,000	46,990	53,000

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Leave reserve	309,818	4,112	0	313,930	306,578	3,240	0	309,818	306,578	4,768	0	311,346
(b) Building reserve	1,635,736	21,709	0	1,657,445	2,056,677	36,700	(457,641)	1,635,736	2,056,677	46,470	0	2,103,147
(c) Fire Disaster reserve	41,241	547	0	41,788	40,810	431	0	41,241	40,810	635	0	41,445
(d) Plant Purchase reserve	575,745	7,641	0	583,386	569,418	6,327	0	575,745	569,418	8,856	0	578,274
(e) Gwalia Precinct reserve	504,805	6,700	0	511,505	499,525	5,280	0	504,805	499,525	7,769	0	507,294
(f) Waste Management reserve	755,752	10,030	0	765,782	747,847	7,905	0	755,752	747,847	371,346	0	1,119,193
(g) Aerodrome reserve	1,237,895	2,319,090	0	3,556,985	1,237,895	0	0	1,237,895	1,237,895	372,537	0	1,610,432
(h) IT reserve	15,000	199	0	15,199	15,000	0	0	15,000	15,000	233	0	15,233
(i) Pool reserve	489,482	6,496	0	495,978	484,362	5,120	0	489,482	484,362	7,533	0	491,895
(j) Aged Care reserve	0	0	0	0	14,262	0	(14,262)	0	14,262	0	(14,262)	0
(k) Heritage Buildings reserve	462,370	6,136	0	468,506	457,534	4,836	0	462,370	457,534	7,116	0	464,650
(l) Bypass reserve	0	2,300,000	0	2,300,000	0	0	0	0	0	0	0	0
(m) Eastern Precinct reserve	0	1,000,000	0	1,000,000	0	0	0	0	0	0	0	0
	6,027,844	5,682,660	0	11,710,504	6,429,908	69,839	(471,903)	6,027,844	6,429,908	827,263	(14,262)	7,242,909

(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) Employee Leave reserve	Ongoing	This reserve is to be offset against the Shire's leave liability to its employees.
(b) Building reserve	Ongoing	To be used for the construction and preservation of Shire buildings and urgent repairs and maintenance.
(c) Fire Disaster reserve	Ongoing	This reserve will assist in the provision of emergency contingencies in the case of a fire disaster.
(d) Plant Purchase reserve	Ongoing	To be used for the purchase of major plant.
(e) Gwalia Precinct reserve	Ongoing	To be used for the restoration and historical projects in Gwalia precinct.
(f) Waste Management reserve	Ongoing	To be used for management and compliance works associated with the rubbish tip and liquid waste disposal site.
(g) Aerodrome reserve	Ongoing	To be used for maintenance, renewal and upgrade works at Leonora airport.
(h) IT reserve	Ongoing	To be used for maintenance, renewal and upgrade of IT requirements/projects.
(i) Pool reserve	Ongoing	To be used for the purpose of refurbishment of the swimming pool.
(j) Aged Care reserve	30/06/2025	To be used for the provision of facilities for aged care.
(k) Heritage Buildings reserve	Ongoing	For the purpose of ensuring the Shires historical buildings remain for future generations of the community by specific asset.
(l) Bypass reserve	Ongoing	For funds to be used in relation to creating a new heavy access Bypass road.
(m) Eastern Precinct reserve	Ongoing	For funds to be used in relation to planning, development, execution and future maintenance associated with the Eastern Precinct

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

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
160,000	134,653	150,000
160,000	134,653	150,000

The net result includes as expenses

(b) Auditors remuneration

Audit services

Other services

80,063	75,300	76,000
15,000	13,725	20,000
95,063	89,025	96,000

(c) Write offs

General rate

Fees and charges

1,000	0	0
2,000	2,057	0
3,000	2,057	0

(d) Low Value lease expenses

Office equipment

0	0	5,500
0	0	5,500

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

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	41,388	39,988	39,988
Meeting attendance fees	9,460	9,440	9,440
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	10,000	20,793	13,000
	64,348	73,721	65,928
Deputy President's			
Deputy President's allowance	10,347	9,997	9,997
Meeting attendance fees	6,520	6,450	6,260
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,500	970	2,000
	22,867	20,917	21,757
Council member 1			
Meeting attendance fees	6,520	6,450	6,260
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	3,000	3,327	
	13,020	13,277	9,760
Council member 2			
Meeting attendance fees	6,520	4,945	6,260
Annual allowance for ICT expenses	3,500	3,500	3,500
	10,020	8,445	9,760
Council member 3			
Meeting attendance fees	6,520	6,020	6,260
Annual allowance for ICT expenses	3,500	3,500	3,500
	10,020	9,520	9,760
Council member 4			
Meeting attendance fees	6,520	5,160	6,260
Annual allowance for ICT expenses	3,500	3,500	3,500
	10,020	8,660	9,760
Council member 5			
Meeting attendance fees	6,520	5,805	6,260
Annual allowance for ICT expenses	3,500	3,500	3,500
	10,020	9,305	9,760
Total Council Member Remuneration	140,315	143,845	136,485
President's allowance	41,388	39,988	39,988
Deputy President's allowance	10,347	9,997	9,997
Meeting attendance fees	48,580	44,270	47,000
Annual allowance for ICT expenses	24,500	24,500	24,500
Travel and accommodation expenses	15,500	25,090	15,000
	140,315	143,845	136,485

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

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at 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	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

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

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Members expenses and other costs of the Shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.

General purpose funding

To collect revenue to allow for the provision of services.

Collection of Rates revenue, financial assistance grants for general purpose 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 services for community and environmental health.

Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.

Education and welfare

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

Provision of support services for education through the Leonora Childcare Centre, and for the elderly, youth and disabled within the district for the betterment of the residents.

Housing

Provision of shire housing and privately rented accommodation.

Provision of staff and residential housing.

Community amenities

To provide amenities required by the community.

Rubbish collection services and operation of waste services. Maintenance of cemeteries and public conveniences. Administration of town planning activities.

Recreation and culture

To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.

Maintenance of playgrounds, recreation centre and grounds and reserves. Operation of library and maintenance of heritage and history inventory.

Transport

To provide safe and effective transport services to the community.

Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance. Airport operations.

Economic services

To help promote Leonora and its economic wellbeing.

The regulation and provision of tourism, area promotion and building control.

Other property and services

To monitor and control operating accounts.

Provisions of private work operations, plant repairs, operation costs and all administration costs.

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

13. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	350	0	30
General purpose funding	12,800	10,068	12,800
Law, order, public safety	3,500	9,872	3,850
Health	2,045	1,136	2,745
Education and welfare	200,000	235,073	175,000
Housing	135,100	84,268	129,030
Community amenities	1,321,033	1,085,093	1,126,594
Recreation and culture	30,050	42,869	23,050
Transport	978,500	1,150,129	1,143,311
Economic services	487,730	494,143	488,448
Other property and services	37,000	69,345	63,000
	3,208,108	3,181,996	3,167,858

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

2025/2026 Draft Operating Budget (Detailed)

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Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	Income			
ALL	I03 · GENERAL PURPOSE FUNDING			
ALL	I031 · Rates			
MBS	I030004 · GRV - Rate	1,677,394.00	1,731,440	Model 3.5% Rate Increase (as at 14 July)
MBS	I030005 · UV Mining - Rate	7,976,065.00	8,940,286	Model 3.5% Rate Increase (as at 14 July)
MBS	I030006 · GRV Minimum	34,527.00	36,478	Model 3.5% Rate Increase
MBS	I030007 · UV Minimum	201,112.00	166,912	Model 3.5% Rate Increase
MBS	I030008 · Rates - Additional GRV	77,000.00	70,000	
MBS	I030009 · Rates - Additional UV	77,000.00	80,000	
MBS	I030010 · Charges - Instalment Options	12,000.00	12,000	
MBS	I030011 · Rates - Mining Written Back	-150,000.00	-100,000	
MBS	I030012 · Rates - General Written Back	-10,500.00	-10,000	
MBS	I030013 · Rates - General Enquiries	800.00	800	
ALL	Total I031 · Rates	9,895,398.00	10,927,916	
ALL	I032 · Other GPF			
MWS	I030019 · Grant - Equalisation	4.00	4	
MWS	I030021 · Grant - Roads (Untied)	85,430.00	85,430	
MBS	I030022 · Interest Revenue - Municipal	100,000.00	80,000	
MBS	I030023 · Interest Revenue - Reserves	80,000.00	80,000	
ALL	Total I032 · Other GPF	265,434.00	245,434	
ALL	Total I03 · GENERAL PURPOSE FUNDING	10,160,832.00	11,173,350	
ALL	I04 · GOVERNANCE			
ALL	I041 · Governance - Membership			
CEO	I041426 · Nomination Deposit	0.00	320	4 x Deposits
CEO	I041427 · Reimb. - Members	0.00	0	
CEO	I041429 · Reimbursements	0.00	0	
ALL	Total I041 · Governance - Membership	0.00	320	
ALL	I042 · Governance - Other			
CEO	I042001 · Freedom of Information	30.00	30	
ALL	Total I042 · Governance - Other	30.00	30	
ALL	Total I04 · GOVERNANCE	30.00	350	
ALL	I05 · LAW ORDER & PUBLIC SAFETY			
ALL	I052 · Animal Control			
MBS	I052400 · Fines & Penalties	1,000.00	1,000	Unusual circumstances 24/25 - reduction expected 25/26
MBS	I052410 · Fees - Impounding	250.00	200	Minor reduction
MBS	I052420 · Fees - Dog Registrations	2,000.00	2,000	Don't think this needs to change
MBS	I052423 · Fees - Cat Registrations	600.00	300	Halved due to 24/25 actuals
ALL	Total I052 · Animal Control	3,850.00	3,500	
ALL	I053 · Community Safety			
MCS	I053406 · National Road Safety Grant	5,000.00	5,000	
CEO	I053401 · Grant - Emergency Management	5,000.00	0	
CEO	I053402 · Operational Grant - Bush Fire	1,200.00	1,200	
MBS	I053403 · ESL Admin Fee	4,400.00	4,400	No Change
ALL	Total I053 · Community Safety	15,600.00	10,600	
ALL	Total I05 · LAW ORDER & PUBLIC SAFETY	19,450.00	14,100	

Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	I07 - HEALTH			
ALL	I074 - Admin. & Inspections			
MBS	I074422 - Caravan Park Licence	845.00	845	Leinster & Leonora to be raised *
ALL	Total I074 - Admin. & Inspections	845.00	845	Double check against fees
ALL	I076 - Other			
MBS	I076470 - Fees - Lodging House Registrati	1,300.00	1,000	Merged with Eating house Rego Fees
MBS	I076471 - Fees - Itinerant Food Vendors	400.00	200	
ALL	Total I076 - Other	1,700.00	1,200	
ALL	Total I07 - HEALTH	2,545.00	2,045	
ALL	I08 - WELFARE AND EDUCATION			
ALL	I081 - Other Welfare			
MCS	I080002 - Grant-Sustainability Child Ca	68,107.00	68,107	* Should be going ahead 25/26
MCS	I080008 - Childcare Centre Income	200,000.00	200,000	
MCS	I080014 - Childcare Grants (Misc)	20,000.00	20,000	
ALL	Total I081 - Other Welfare	288,107.00	288,107	
ALL	I082 - Youth Services			
MCS	I082001 - Youth Support DCP Grant	76,141.00	76,141	
MCS	I082002 - Youth Program Grants	78,500.00	50,000	
ALL	Total I082 - Youth Services	154,641.00	126,141	
ALL	I083 - Other Education and Welfare			
MCS	I083005 - Driver Access & Equity Grant	370,538.00	112,913	Estimated \$74,465.37 total recognised EOFY 24/25 - Leaves \$104,472.93 in Liability + \$8,440.12 liability payment Apr 2026 (\$112,913.05 to be recognised 25/26, final milestone \$35,400 26/27) Total income reduced by 24/25 unspent funds
ALL	Total I083 - Other Education and Welfare	370,538.00	112,913	
ALL	Total I08 - WELFARE AND EDUCATION	813,286.00	527,161	
ALL	I09 - HOUSING			
ALL	I091 - Staff Housing			
CEO	I092310 - Private Rental - Queen Victoria	3,380.00	3,900	
CEO	I091420 - Reimbursement Ph/Electricity	15,000.00	5,000	
CEO	I091423 - Lot 1142 Walton (North)	3,900.00	3,900	
CEO	I091424 - Lot 972 SMQ	2,600.00	2,600	2 Rooms @ \$50.00/fortnight
CEO	I091425 - Lot 240 Hoover St	3,900.00	3,900	
CEO	I091426 - Lot 1142 Walton (South)	3,900.00	3,900	
CEO	I091427 - Lot 137 South Hoover	3,900.00	3,900	
CEO	I091428 - Lot 137 North Hoover	3,900.00	3,900	
CEO	I091429 - Lot 289 Queen Victoria St	3,900.00	3,900	
CEO	I091431 - Lot 792 Cohen Street	3,900.00	3,900	
CEO	I091432 - Lot 250 Queen Victoria St	3,900.00	3,900	
CEO	I091434 - 1260 Fitzgerald St	3,900.00	3,900	
CEO	I091435 - Lot 144 Gwalia Street	3,900.00	3,900	
CEO	I091437 - Oval - Caretakers Residence	1,300.00	1,300	
ALL	Total I091 - Staff Housing	61,280.00	51,800	

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Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	I092 - Other Housing			
CEO	I092309 - Whitehouse - Gwalia	550.00	550	
CEO	I092301 - Ageing in Place- Unit 1	11,700.00	11,700	
CEO	I092302 - Ageing in Place- Unit 2	0.00	11,700	
CEO	I092303 - Ageing in Place - Unit 3	11,700.00	11,700	
CEO	I092304 - Ageing in Place- Unit 4	0.00	11,700	
CEO	I091405 - Ageing in Place - Unit 5	3,900.00	5,850	No longer caretaker Unit - Rent only expected to December 25
CEO	I092306 - Ageing in Place - Unit 6	11,700.00	11,700	
CEO	I092307 - Ageing in Place- Unit 7	0.00	11,700	
CEO	I092308 - Ageing in Place - Unit 8	9,900.00	11,700	
ALL	Total I092 - Other Housing	49,450.00	88,300	
ALL	Total I09 - HOUSING	110,730.00	140,100	
ALL	I10 - COMMUNITY AMENITIES			
ALL	I101 - Sanitation - Household			
MBS	I101410 - Charges Domestic Refuse Removal	76,593.00	76,414	25/26 Modelling
MWS	I101504 - Charges - Sale of Bins	400.00	2,500	Estimate based on actual
ALL	Total I101 - Sanitation - Household	76,993.00	78,914	
ALL	I102 - Sanitation Other			
MWS	I102413 - Tyre Disposal	15,000.00	15,000	
MBS	I102412 - Asbestos Disposal	5,000.00	2,500	Halving due to previous year results
MWS	I102411 - Bulk Refuse Disposal Charges	300,000.00	280,000	Pro rata estimate based on 24/25 actual
MBS	I102410 - Charges - Commercial Refuse	121,404.00	120,939	25/26 Modelling
MBS	I102410 - Gain on asset disposal	0	57,510	Figures from Moore
ALL	Total I102 - Sanitation Other	441,404.00	475,949	
ALL	I103 - Sewerage			
MBS	I103430 - Fees - Septic Tank Fees	2,000.00	1,000	Halving due to previous year results
MBS	I103431 - Liquid Waste Disposal Fee	450,000.00	800,000	130,000/2months
ALL	Total I103 - Sewerage	452,000.00	801,000	
ALL	I106 - Town Planning			
MBS	I106001 - Town Planning Fees	11,000.00	500	Not anticipating major town planning scheme income 25/26
ALL	Total I106 - Town Planning	11,000.00	500	
ALL	I107 - Other			
MWS	I107459 - Public Toilet Access Key	5,000.00	5,000	Pro rata estimate based on 24/25 actual
MWS	I107412 - Fees - Cemetery	6,500.00	10,000	
MBS	I107414 - Undertaker's Licence	100.00	100	Allows for 2 undertakers
CEO	I107416 - Rent 15 Cayzer St	7,081.00	7,081	
ALL	Total I107 - Other	18,681.00	22,181	
ALL	Total I10 - COMMUNITY AMENITIES	1,000,078.00	1,378,544	
ALL	I11 - RECREATION & CULTURE			
ALL	I112 - Sponsored Community Programs			
CEO	I112009 - Leonora Safe House Project	300,000.00	100,000	
MCS	I112013 - NAIDOC Week	1,500.00	10,000	For 26/27 NAIDOC Week
ALL	Total I112 - Sponsored Community Programs	301,500.00	110,000	

Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	I113 - Other Recreation			
MCS	I113010 - Other Grants Various	10,000.00	10,000	
MCS	I113006 - National Australia Day Grant	10,000.00	10,000	
ALL	Total I113 - Other Recreation	20,000.00	20,000	
ALL	I114 - Recreation Centre			
MCS	I114174 - Oval Facility Hall - Hire	350.00	350	
MCS	Charge Up Workplace Grant		225,000	
MCS	I114450 - Charges - Facility Hire	5,000.00	6,000	
MCS	I114451 - Charges - Gym Membership	10,000.00	10,000	
MCS	I114465 - Charges - Swimming Pool	9,000.00	10,000	
MCS	I114468 - Traineeship Course Incentive	5,500.00	2,500	
MBS	I114471 - Gain on asset disposal	0	7,181	Figures from Moore
MCS	I114472 - Bonds	3,250.00	3,000	Balance with Bonds Expense
ALL	Total I114 - Recreation Centre	33,100.00	264,031	
ALL	I117 - Community Resource Centre			
MCS	I117018 - Community-led Job SH 4-IQ0KMIR	618,364.00	837,519	680,000 allocation 25/26 \$174,607.16 est additional income EOFY 24/25 \$157,277.07 in Liability + 25/26 allocation
MCS	I117017 - Local Partners 2021-9085 CRC	310,480.00	360,834	\$41,227.28 est. income additional EOFY24/25. \$224,597.16 in Liability + 25/26 allocation \$136,237 (rounded)
MCS	I117013 - Grant CRC Services	118,362.00	118,362	25/26 Allocation
MCS	I117016 - CDC Services Grant	10,420.00	0	
MCS	I117015 - CRC Other	10,000.00	10,000	
MCS	I117003 - Grant - CRC Services Other	1,000.00	1,000	
MCS	I117004 - CRC Memberships	100.00	100	
MCS	I117006 - CRC Computer Usage	1,000.00	1,000	
MCS	I117007 - CRC Secretarial Services	2,500.00	2,500	
MCS	I117009 - Sale of Goods	100.00	100	
MCS	I117010 - Other Grant Funding	10,000.00	10,000	
ALL	Total I117 - Community Resource Centre	1,082,326.00	1,341,415	
ALL	Total I11 - RECREATION & CULTURE	1,436,926.00	1,735,446	
ALL	I12 - TRANSPORT			
ALL	I122 - Maintenance			
CEO	I122052 - Contrib. - Street Lights	10,839.00	10,000	
MWS	I122200 - Grants - MRWA Direct	257,750.00	257,750	
MWS	I122206 - Grant - Roads to Recovery	1,771,196.00	1,577,230	25/26 Allocation + Liability from 24/25 (est. \$931,486.74) Note: R2R 24/25 (\$524,667) allocation needs to be carried to 2026/27
MWS	I122213 - Natural Disaster Reinstatement	1,000,000.00	0	Waiting on confirmation from Department - will seek Budget amendment once amounts confirmed
MWS	I122218 - RRG Funding	719,119.00	438,507	RFT 05/25 \$657,760 - RRG Funds cover 2/3rd the project cost
MBS	I122300 - Gain on Disposal of Assets	32,461.00	37,269	Figures from Moore
ALL	Total I122 - Maintenance	3,791,365.00	2,320,756	

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Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	I126 · Aerodrome			
MWS	I126410 · Fees - Landing at Airport	501,900.00	500,000	Pro rata estimate based on 24/25 actual
MWS	I126415 · Passenger Head Tax	526,922.00	470,000	Pro rata estimate based on 24/25 actual
MWS	I126420 · Charges - Advertising, rentals etc	4,725.00	1,000	
MWS	I126430 · Charges - Avgas at Airport	20,000.00	1,500	Pro rata estimate based on 24/25 actual
MWS	I126440 · Charges - Fuel Sampling	6,000.00	6,000	
ALL	Total I126 · Aerodrome	1,059,547.00	978,500	
ALL	Total I12 · TRANSPORT	4,850,912.00	3,299,256	
ALL	I13 · ECONOMIC SERVICES			
ALL	I132 · Tourism/Area Promotion			
CEO	I132094 · Information Bay Advertising	2,000.00	2,000	
CEO	I136440 · Information Centre Sales	0.00	0	
MCS	I136460 · Contribution Xmas Festival	7,000.00	5,000	
CEO	I136490 · Economic Improvement Grants	54,000.00	0	
MCS	I136491 · Tourism Publication	10,000.00	5,000	
ALL	Total I132 · Tourism/Area Promotion	73,000.00	12,000	
ALL	I133 · Building Control			
MBS	I133410 · Charges - Building Permits	26,000.00	26,000	Large year, maintaining figures
MBS	I133412 · Charges - Demolition Licence	110.00	110	Need to ensure correct allocations - at least 3 demolition licences 24/25
MBS	I133450 · Fees - BCITF	60,000.00	10,000	Haven't had to pay these - balances out with BCITF expense
ALL	Total I133 · Building Control	86,110.00	36,110	
ALL	I134 · Gwalia Historical Precinct			
MBS	I134474 · Profit on Disposal of Asset	0.00	0	
MCS	I134452 · Hoover House Accommodation	80,000.00	80,000	
MCS	I134453 · Gwalia Precinct Donations	20,000.00	22,000	
MCS	I134454 · Merchandise Sales	35,000.00	35,000	
MCS	I134455 · Catering & Coffee Sales	145,000.00	130,000	
MCS	I134460 · Function/Hire Income	5,000.00	10,000	
MCS	I134461 · Heritage Advisory Services Subs	14,904.00	0	
ALL	Total I134 · Gwalia Historical Precinct	299,904.00	277,000	
ALL	I135 · Information Centre			
MCS	I135001 · Gifts/Other Product Sales	1,500.00	1,000	
MCS	I135002 · Tourist Souvenir Sales	2,000.00	2,000	
ALL	Total I135 · Information Centre	3,500.00	3,000	
ALL	I136 · Other Economic Services			
CEO	I136501 · Proceeds from Land for Resale	0.00	0	
ALL	Total I136 · Other Economic Services	0.00	0	

Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	I137 · Leonora Shared Off.Admin Centre			
MCS	I137015 · Tenant Reimb. Outgoings NGROAC	0.00	0	Incorporated into Rental Costs
MCS	I137013 · Casual Office Rental	4,800.00	5,000	
MCS	I137012 · DCPFS (Office 3) Facility Rent	123,000.00	123,000	
MCS	I137011 · Office 4 Centrecare Lease	33,000.00	33,000	
MCS	Ixxxxx · Office 5 Hope Lease		25,620	New accounts Hope lease
MCS	I137010 · Office 2	0.00	0	No tenants at this stage
MCS	I137009 · Office 1	15,038.00	0	50% JSH & CRC
ALL	Total I137 · Leonora Shared Off.Admin Centre	175,838.00	186,620	
ALL	I138 · Leonora Golden Gift			
MCS	I138001 · Raffle Proceeds	16,155.00	15,000	
MCS	I138002 · Sponsorship	140,000.00	150,000	
MCS	I138003 · Airfare Charter Sales	5,000.00	5,000	
MCS	I138004 · Athletic Registrations	4,000.00	5,000	
MCS	I138005 · Grant Income	60,000.00	50,000	
ALL	Total I138 · Leonora Golden Gift	225,155.00	225,000	
ALL	Total I13 · ECONOMIC SERVICES	863,507.00	739,730	
ALL	I14 · OTHER PROPERTY & SERVICES			
ALL	I141 · Private Works			
MWS	I141450 · Charges - plant hire	5,000.00	7,000	Pro rata estimate based on 24/25 actual
ALL	Total I141 · Private Works	5,000.00	7,000	
ALL	I142 · Administration Overheads			
MBS	I142400 · Admin Reimbursements	2,200.00	2,000	Maintain previous year
ALL	Total I142 · Administration Overheads	2,200.00	2,000	
ALL	I144 · Plant Costs			
MBS	I144440 · Sundry Income	0.00	0	
MBS	I144445 · Legal Costs Recoverable	0.00	0	
MBS	I144451 · Reimb. - Insurance recoveries	0.00	70,000	Putting 60,000 in budget for 25/26 in case of insurance claims & Workers Comp Balancing
MBS	I144456 · Diesel Fuel Rebate	30,000.00	15,000	Halved due to 24/25 actuals
ALL	Total I144 · Plant Costs	30,000.00	85,000	
ALL	I145 · Unclassified			
MWS	I145501 · Standpipe Water	60,000.00	30,000	Pro rata estimate based on 24/25 actual
MBS	I142200 · Gain on Sale of Assets (Admin)	0.00	0	Figures from Moore
MBS	I145145 · Reimbursements	30,000.00	30,000	
MBS	I145500 · Suspense		0	Should balance to 0
ALL	Total I145 · Unclassified	90,000.00	60,000	
ALL	Total I14 · OTHER PROPERTY & SERVICES	127,200.00	154,000	
ALL	Total Income	19,385,466.00	19,164,081	

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Area	Account	24/25 Budget	25/26 Budget	Comment
Expense				
ALL	E03 · GENERAL PURPOSE FUNDING.			
ALL	E031 · Rates			
MBS	E030010 · Valuation Expenses	40,000.00	10,000	reduce due to 24/25 performance
MBS	E030012 · Title Searches	500.00	500	
MBS	E030013 · Admin Allocated To Rates	656,369.00	179,022	
MBS	E030014 · Refund of Rates	50,000.00	50,000	
MBS	E030015 · Rates Stationery	1,000.00	5,000	Change to digital rates system (mail) - Costing to come
MBS	E030016 · Ratebook Online Annual Fee	22,400.00	14,700	Paying one more year, then archiving potential admin cost to pull down information
ALL	Total E031 · Rates	770,269.00	259,222	
ALL	Total E03 · GENERAL PURPOSE FUNDING.	770,269.00	259,222	
ALL	E04 · GOVERNANCE.			
ALL	E041 · Membership			
MBS	E041161 · Employee Subscriptions	8,000.00	10,000	Staff Professional Organisation Subscriptions & Administrative IT subscriptions (Adobe, LGO Pros WA, Scribe)
CEO	E041026 · Councillors Training	12,500.00	12,500	
CEO	E041020 · Councillors Travelling	15,000.00	15,500	
CEO	E041025 · Meeting Attendance Fees	47,000.00	48,580	President = \$710 OMC & SMC, \$235/Committee Councillor \$465 OMC & SMC, \$235/Committee - 11 OMC, 1 SMC, 4 Committee
CEO	E041030 · Conference expenses	15,000.00	15,000	
CEO	E041070 · Presidential Allowance	39,988.00	41,388	Max per band 3 SAT April 2025
CEO	E041071 · Refund of Nomination Deposit	0.00	320	To match income
CEO	E041072 · Deputy President's Allowance	9,997.00	10,347	25% Presidents Allowance
CEO	E041110 · Refreshments & Receptions Coun	30,000.00	30,000	
MBS	E041150 · Insurances -Councillors	9,250.00	9,413	
MBS	E041160 · Council Subscriptions	80,000.00	143,090	Includes ITC related subscriptions
CEO	E041182 · Phone Rental - Members	24,500.00	24,500	\$3,500/councillor
MBS	E041184 · Admin Allocated - Governance	468,835.00	595,456	
CEO	E041187 · Strategic Plan Development	57,000.00	57,000	
CEO	E041189 · GVROC Project Participation	100,000.00	100,000	
ALL	Total E041 · Membership	917,070.00	1,113,094	
ALL	E042 · Other			
MBS	E042207 · Audit Fees - various grants	20,000.00	15,000	Over-estimated 24/25
MBS	E042200 · Audit Fees	76,000.00	80,063	For 2025 Annual Financial Report
ALL	Total E042 · Other	96,000.00	95,063	
ALL	Total E04 · GOVERNANCE.	1,013,070.00	1,208,157	

Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	E05 - LAW ORDER & PUBLIC SAFETY.			
ALL	E052 - Animal Control			
MBS	E052010 - Dog Control Expenses	44,300.00	45,746	20 x Visits + 3.5 CPI /2
MBS	E052011 - Administration Allocated	93,767.00	214,293	
MBS	E052017 - Vehicle & Other Expenses	5,300.00	10,000	Ranger Fuel = 5,250 + Ammunition & Licencing
MBS	E052021 - Cat Control Expenses	44,300.00	45,746	20 x Visits + 3.5 CPI /2
MBS	E052121 - Animal Sterilisation Program	13,000.00	13,000	Attempting to run 2 x in 25/26
MBS	E052298 - Depreciation Expense - Animal c	3,635.00	3,636	Figures from Moore
ALL	Total E052 - Animal Control	204,302.00	332,420	
ALL	E053 - Community Safety			
MCS	E053420 - National Road Safety Program	5,000.00	5,000	
MBS	E053298 - Depreciation Expense	11,913.00	12,059	Figures from Moore
CEO	E053411 - Emergency Management Plan	0.00	0	
MWS	E053417 - CCTV Camera Maint & Repairs	20,000.00	20,000	
CEO	E053418 - Operational Grant - Bush Fire	2,700.00	2,700	
MWS	E053419 - Graffiti Removal	2,500.00	5,000	At least 5k
ALL	Total E053 - Community Safety	42,113.00	44,759	
ALL	Total E05 - LAW ORDER & PUBLIC SAFETY.	246,415.00	377,179	
ALL	E07 - HEALTH.			
ALL	E071 - Admin. & Inspections			
MBS	E074011 - Contract Health Surveyor	130,000.00	140,000	Tender required - 10,000 set aside for this
MBS	E074062 - Administration Allocated - Hlth	156,278.00	214,293	
MBS	E074070 - Nurse Incentive	32,000.00	10,000	\$10,000 expended 24/25
MBS	E074298 - Depreciation Expense - Health	14,003.00	14,478	Figures from Moore
MBS	E074071 - Loss on asset disposal	0	2,686	Figures from Moore
MBS	E076020 - Analytical expenses	1,000.00	500	Only One document
ALL	Total E071 - Admin. & Inspections	333,281.00	381,957	
ALL	E074 - Doctor & Medical Centre			
CEO	E074092 - Med Centre Admin Support Paymen	93,000.00	93,000	
CEO	E074075 - Doctor- Top up Salary	180,000.00	180,000	
CEO	E074080 - Doctor- Vehicle Expenses	961.00	650	\$155.31 Insurance
CEO	E074083 - Medical Centre Telephone	3,000.00	3,000	
CEO	E074084 - Doctor- Housing Allocation	143,299.00	28,943	
CEO	E074085 - Medical Centre equipment	3,000.00	3,000	
CEO	E074091 - Medical Centre Insurance	4,688.00	5,061	
ALL	Total E074 - Doctor & Medical Centre	427,948.00	313,654	
ALL	E075 - Pest Control			
MWS	E075020 - Mosquito Control	500.00	3,000	Chemicals, traps, microscope
ALL	Total E075 - Pest Control	500.00	3,000	
ALL	Total E07 - HEALTH.	761,729.00	698,611	
ALL	E08 - EDUCATION AND WELFARE			
ALL	E081 - Education			
MCS	E080019 - Childcare Centre Housing Alloc	65,170.00	28,069	
MCS	E080018 - Childcare - RANDSTAD	20,000.00	20,000	
MCS	E080017 - Childcare Consultant Expense	40,000.00	20,000	
MCS	E080005 - Childcare Centre Salaries	395,389.00	402,601	
MCS	E080007 - Childcare Superannuation	58,000.00	64,566	
MCS	E080008 - Childcare Centre maintenance	35,000.00	30,000	

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Area	Account	24/25 Budget	25/26 Budget	Comment
MCS	E080009 · Childcare Activity Expenses	15,000.00	15,000	
MCS	E080010 · Childcare Staff Training	5,000.00	7,500	
MCS	E080011 · Childcare Equip & Office Maint	10,000.00	10,000	
MCS	E080012 · Childcare Centre Phone/Internet	1,900.00	1,500	
MCS	E080013 · Childcare Centre Utilities	5,800.00	4,000	
MCS	E080014 · Child Care Centre Insurance	10,215.00	10,887	
MCS	E080015 · Childcare Centre Admin Alloc	125,023.00	92,475	
MBS	E081015 · loss on asset disposal	0	3,450	Figures from Moore
MBS	E081098 · Ed & Welfare - Depreciation	8,629.00	9,422	Figures from Moore
ALL	Total E081 · Education	795,126.00	719,470	
ALL	E082 · Youth Services			
MCS	E082013 · Youth Services Stephen Michael	55,500.00	55,500	
MCS	E082001 · Youth Services Wages	267,545.00	296,110	
MCS	E082002 · Youth Services Super	31,000.00	43,036	
MCS	E082003 · Youth Services Training	5,500.00	10,000	
MCS	E082004 · Youth Services Insurance	8,715.00	9,343	
MCS	E082005 · Youth Services Telephone	500.00	500	
MCS	E082006 · Youth Services Activity Costs	25,000.00	25,000	
MCS	E082007 · Youth Services Building Maint	38,342.00	35,000	
MCS	E082008 · Youth Services Vehicle Expenses	1,000.00	2,500	
MCS	E082010 · Youth Services Admin Alloc	250,045.00	92,475	
MCS	Youth Housing Allocation		49,356	
MBS	Depreciation (Youth Bus)		12,895	Figures from Moore
ALL	Total E082 · Youth Services	683,147.00	631,716	
ALL	E083 · Other Education and Welfare			
MCS	E083005 · Driver Access & Equity Grant	331,931.00	123,483	
CEO	E083004 · Safer Leonora Projects	10,000.00	20,000	
ALL	Total E083 · Other Education and Welfare	341,931.00	143,483	
ALL	Total E08 · EDUCATION AND WELFARE	1,820,204.00	1,494,669	
ALL	E09 · HOUSING.			
ALL	E091 · Staff Housing			
CEO	E091457 · Rental property - Queen Victori	55,000.00	45,000	
CEO	E091049 · 30 Queen Victoria Street	20,547.00	20,000	
CEO	E091456 · Property Management Services	25,000.00	1,000	
CEO	E091033 · Mtce - Lot 1142 Walton (South)	7,724.00	9,000	
CEO	E091034 · Mtce - Oval Caretaker Residence	3,044.00	1,000	
CEO	E091035 · Mtce - Lot 240 Hoover St	11,449.00	11,000	
CEO	E091036 · Mtce - Lot 1142 Walton (North)	6,349.00	6,000	
CEO	E091037 · Mtce - Lot 137A Hoover South	5,219.00	4,000	
CEO	E091038 · Mtce - Lot 137B Hoover North	4,359.00	5,000	
CEO	E091039 · Mtce - Lot 289 Queen Victoria	20,646.00	19,000	
CEO	E091045 · Mtce - Lot 792 Cohen Street	39,047.00	7,000	
CEO	E091046 · Mtce - Lot 250 Queen Victoria	30,000.00	30,000	
MBS	E091298 · Depreciation Expense - Shire Ho	28,232.00	45,815	Figures from Moore
MBS	E091451 · Allocated to Other Programs	-304,129.00	-248,793	Housing Cost prior to allocations
CEO	E091452 · 1260 Fitzgerald Street	41,231.00	25,000	
MBS	E091454 · Housing Insurance	15,376.00	13,978	
CEO	E091455 · Lot 144 Gwalia Street	9,951.00	6,000	
ALL	Total E091 · Staff Housing	19,045.00	0	

Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	E092 · Other Housing			
CEO	E092308 · 252 Queen Victoria Vacant Land	500.00	400	
CEO	E092307 · Mtce White House Gwalia	5,000.00	3,803	
CEO	E092306 · Mtce - Ageing in Place	50,000.00	40,000	
CEO	E092305 · 465 Stuart Street (Vacant Land)	500.00	500	
CEO	E091048 · Mtce - Lot 294 Queen Victoria	16,351.00	17,000	
MBS	E092298 · Depreciation Expense - Other Ho	56,100.00	55,553	Figures from Moore
MBS	E092299 · Allocated to Other Programs	-143,299.00	-117,256	Other Housing Cost prior to allocations
ALL	Total E092 · Other Housing	-14,848.00	0	
ALL	Total E09 · HOUSING.	4,197.00	0	
ALL	E10 · COMMUNITY AMENITIES.			
ALL	E101 · Sanitation Household			
MBS	E101010 · Refuse Site Insurance	326.00	326	
MWS	E101020 · Domestic Refuse	15,981.00	17,000	
MWS	E101030 · Refuse Site Maintenance	151,740.00	150,000	
MWS	E101505 · Purchase Rubbish Bins	2,500.00	2,500	
MBS	E102298 · Depreciation Expense - Sanitati	20,794.00	38,697	Figures from Moore
ALL	Total E101 · Sanitation Household	191,341.00	208,522.52	
ALL	E102 · Sanitation Other			
MWS	E102020 · Commercial Refuse Collection	10,646.00	35,000	Pro rata estimate based on 24/25 actual
ALL	Total E102 · Sanitation Other	10,646.00	35,000	
ALL	E103 · Sewerage			
MWS	E103010 · Liquid Waste Disposal Site Mtce	6,624.00	40,000	
MBS	E103298 · Depreciation Expense - Plant/Se	153,109.00	154,876	Figures from Moore
ALL	Total E103 · Sewerage	159,733.00	194,876	
ALL	E106 · T.P. & Regional Devel			
CEO	E106010 · Town Planning Expenses	65,000.00	115,000	Major Scheme Review
MBS	E106011 · Administration Allocated- T/pla	31,256.00	167,166	
CEO	E106012 · Eastern Precinct Project	50,000.00	150,000	Detailed design phase.
ALL	Total E106 · T.P. & Regional Devel	146,256.00	432,166	
ALL	E107 · Other			
MWS	E107045 · Truck Stop Toilets	40,850.00	43,000	Pro rata estimate based on 24/25 actual
MWS	E107051 · Public Toilets - Townsite	16,060.00	12,000	Pro rata estimate based on 24/25 actual
MWS	E107030 · Cemeteries - Leonora	47,200.00	60,000	Pro rata estimate based on 24/25 actual
MWS	E107033 · Grave Restoration	1,546.00	0	
MBS	E107034 · Cemtery Records Online	13,000.00	5,500	Pro rata estimate based on 24/25 actual
MWS	E107039 · Cemetery Grave Digging	5,000.00	6,500	Pro rata estimate based on 24/25 actual
MWS	E107040 · Public Toilets-Cemetery	15,119.00	11,500	Pro rata estimate based on 24/25 actual
CEO	E107041 · Sale of Indust. Blocks (Costs)	314.00	0	
MBS	E107042 · Other Comm Amen. Insurance	2,775.00	2,775	
MBS	E107298 · Depreciation Expense	79,302.00	84,422	Figures from Moore
ALL	Total E107 · Other	221,166.00	225,697	
ALL	Total E10 · COMMUNITY AMENITIES.	729,142.00	1,096,262	

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Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	E11 - RECREATION & CULTURE.			
ALL	E112 - Sponsored Community Programs			
MCS	E112015 - NAIDOC Week	10,581.00	20,000	
MCS	E112014 - School Holiday Program	25,000.00	40,000	
ALL	Total E112 - Sponsored Community Programs	35,581.00	60,000	
ALL	E113 - Other Recreation			
MCS	E113119 - National Australia Day Grant	10,000.00	10,000	
MCS	E113081 - Leonora Mural Projects	0.00	0	
MCS	E113118 - Comm. Sport & Rec Facility Use	5,000.00	0	
MWS	E113030 - Parks & gardens	71,072.00	83,000	Pro rata estimate based on 24/25 actual (\$2,751.82 Insurance)
CEO	E113050 - Community Grant Fund	245,000.00	295,700	Breakdown to be adopted by Council
CEO	CDC Networking Fund	0.00	10,000	
MWS	E113051 - Skatepark Mtce	5,574.00	4,000	Pro rata estimate based on 24/25 actual
MCS	E113070 - Oval	60,750.00	60,000	
MBS	E113080 - Loss on Disposal of Asset	0.00	0	Figures from Moore
MCS	E113091 - Comm.Arts/Cult Performance	50,000.00	50,000	
MCS	E113092 - Swimming Pool Mtce	54,999.00	55,000	
MBS	E113108 - Admin allocated	125,023.00	382,942	
MCS	E113110 - Oval Sport Complex Maint	0.00	0	Same as E118005
MBS	E113113 - Swimming Pool Insurance	15,912.00	16,070	
MWS	E113115 - Malcolm Dam Rubbish Removal	6,101.00	5,000	Waalitj Program
MBS	E113298 - Depreciation Expense	500,604.00	513,932	Figures from Moore
ALL	Total E113 - Other Recreation	1,150,035.00	1,485,643	
ALL	E114 - Recreation Centre			
MCS	E114282 - Salaries - Swimming Pool	235,584.00	167,257	
MCS	E114283 - Training - Swimming Pool	5,000.00	5,000	
MCS	E114281 - Superannuation - Swimming Pool	28,000.00	29,361	
MCS	E114280 - Superannuation - Rec Centre	6,000.00	6,448	
MCS	E114290 - Salaries & Wages - Rec Centre	60,314.00	54,725	
MCS	E114291 - Electricity - Rec Centre	10,000.00	10,000	
MCS	E114292 - Water - Rec Centre	14,500.00	14,000	
MCS	E114293 - Cleaning - Rec Centre	33,000.00	40,000	
MCS	E114294 - Repairs & maintenance - Rec Cen	58,725.00	60,000	
MCS	E114295 - Telephone - Rec Centre	1,000.00	1,000	
MCS	E114296 - Sporting equipment	21,000.00	30,000	
MBS	E114298 - Depreciation Expense - Rec Cent	122,490.00	122,763	Figures from Moore
MBS	E114299 - Administration Allocated - Rec.	93,767.00	112,333	
MCS	E114300 - Tennis Courts	6,500.00	6,500	
MCS	E114311 - Bond Refund on Hall Hire	1,500.00	3,000	Balance with income
MBS	E114320 - Staff Housing Allocation	0.00	0	
MBS	E114353 - Recreation Centre Insurance	17,145.00	17,521	
ALL	Total E114 - Recreation Centre	714,525.00	679,911	
ALL	E115 - TV & Radio			
MWS	E115040 - TV & Radio Maintenance	23,000.00	7,700	Pro rata estimate based on 24/25 actual
MBS	E115298 - Depreciation Expense - T.V. & R	13,793.00	16,913	Figures from Moore
ALL	Total E115 - TV & Radio	36,793.00	24,613	

Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	E116 - Library			
MBS	E116015 - Housing alloc library & tv	6,165.00	0	
MBS	E116017 - Library Insurance	1,700.00	1,700	
MCS	E116010 - Libraries - Salaries	39,178.00	41,434	
MCS	E116011 - Postage and Freight	250.00	250	
MBS	E116013 - Admin allocated To library & Te	31,256.00	92,475	
MCS	E116016 - Library Maintenance	4,500.00	5,000	
MCS	E116032 - Library Superannuation	10,000.00	9,083	
ALL	Total E116 - Library	93,049.00	149,942	
ALL	E117 - Community Resource Centre			
MCS	E117020 - CRC Housing	21,723.00	11,356	
MCS	E117019 - CRC Activities	25,000.00	25,000	
MCS	E117018 - Community-led Job SH 4-IQ0KMIR	628,992.00	680,200	
MCS	E117017 - Local Partner Trans 2021-9085	188,243.00	136,237	
MCS	E117016 - CDC Services Grant	92,046.00	0	Amendment possible after DSS Approval
MCS	E117001 - CRC Wages	89,182.00	100,000	
MCS	E117002 - CRC Super	32,000.00	31,355	
MCS	E117003 - CRC Equipment	10,000.00	5,000	
MCS	E117004 - Staff Training	5,000.00	5,000	
MCS	E117005 - CRC Phone/Internet	12,000.00	11,000	
MCS	E117007 - CRC Insurance	1,598.00	1,598	
MCS	E117008 - Building Maintenance	30,000.00	15,000	
MCS	E117009 - CRC Equipment Maintenance	15,000.00	10,000	
MCS	E117010 - CRC Photocopier Usage	5,000.00	5,000	
MCS	E117011 - CRC Office Expenses	5,000.00	5,000	
MCS	E117012 - CRC Utilities	2,000.00	2,000	
MBS	E117013 - Admin Allocation	93,767.00	92,475	
ALL	Total E117 - Community Resource Centre	1,256,551.00	1,136,222	
ALL	E118 - Oval Complex			
MCS	E118007 - Oval Complex Cleaning	1,500.00	2,500	
MBS	E118006 - Oval Complex Insurance	10,213.00	10,293	
MCS	E118005 - Oval Complex Building Maint	2,500.00	5,000	
ALL	Total E118 - Oval Complex	14,213.00	17,793	
ALL	E119 - Lawn Bowls Facility			
MCS	E119004 - Bowls Club Utilities	12,000.00	11,000	
MCS	E119003 - Bowls Club Cleaning		2,500	
MBS	E119002 - Bowls Club Insurance	7,774.00	7,774	
MCS	E119001 - Bowls Club Building Maintenance	28,460.00	25,000	
ALL	Total E119 - Lawn Bowls Facility	48,234.00	46,274	
ALL	Total E11 - RECREATION & CULTURE.	3,348,981.00	3,600,397	
ALL	E12 - TRANSPORT.			

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Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	E122 - Maintenance			
MWS	E122040 - Roadworks - Maintenance	798,000.00	600,000	Pro rata estimate based on 24/25 actual
MWS	E122043 - Road Maintenance - Bush Gra	462,173.00	800,000	Based on Grading tender
MBS	E122044 - Depreciation - Roads Infrastuct	1,948,981.00	1,948,981	Figures from Moore
MWS	E122120 - Depot maintenance	385,499.00	470,000	Pro rata estimate based on 24/25 actual
MWS	E122150 - Street Lighting	63,000.00	50,000	Pro rata estimate based on 24/25 actual
MWS	E122160 - Street cleaning	209,000.00	178,000	Pro rata estimate based on 24/25 actual
MWS	E122180 - Street trees & watering	98,500.00	75,000	Pro rata estimate based on 24/25 actual
MWS	E122182 - Traffic Signs	100,000.00	45,000	Golden Gift Traffic Signs 15,000
MBS	E122190 - Loss on Disposal of Asset(s)	13,237.00	70,690	Figures from Moore
CEO	E122191 - Aboriginal Site Survey	10,000.00	10,000	
MWS	E122199 - Boundary Signs	15,000.00	15,000	
MWS	E122200 - Tree Lopping	40,000.00	20,000	
MWS	E122210 - SPQ (Depot) Maintenance	50,000.00	10,000	Pro rata estimate based on 24/25 actual
MBS	E122211 - Depot Insurance	11,130.00	11,130	
MBS	E122298 - Depreciation Expense - Depot	403,715.00	360,274	Figures from Moore
ALL	Total E122 - Maintenance	4,608,235.00	4,664,075	
ALL	E126 - Aerodrome			
MWS	E126010 - Aerodrome maintenance	167,001.00	155,000	Pro rata estimate based on 24/25 actual
MBS	E126011 - Admin Allocated to Airport	312,557.00	108,480	
MWS	E126019 - Airport Water	4,000.00	3,500	Pro rata estimate based on 24/25 actual
MBS	E126021 - Insurance - Aerodrome	22,592.00	22,754	
MWS	E126023 - Avdata Charges	48,000.00	48,000	
MWS	E126051 - Aviation Fuel - Bulk Avgas	10,000.00	10,000	
MWS	E126101 - Consultant	100,000.00	100,000	
MWS	E126104 - Airport Cleaning	40,000.00	22,500	Pro rata estimate based on 24/25 actual
MBS	E126298 - Depreciation Expense - Aerodrom	354,713.00	370,794	Figures from Moore
ALL	Total E126 - Aerodrome	1,058,863.00	841,028	
ALL	Total E12 - TRANSPORT.	5,667,098.00	5,505,103	
ALL	E13 - ECONOMIC SERVICES.			
ALL	E139 - Other Heritage Projects			
MCS	E139009 - Masonic Lodge Buildings	9,049.00	2,500	
MCS	E139008 - Barnes Federal Theatre	70,000.00	50,000	
MCS	E139002 - Agnew Interpretation Project	459.00	500	Rates
MCS	E139001 - Old Lawlers Police Station	35,459.00	80,000	Rates (482.00)
ALL	Total E139 - Other Heritage Projects	114,967.00	133,000	
ALL	E131 - Rural Services			
MWS	E131045 - Cactus Eradication	50,000.00	27,000	Pro rata estimate based on 24/25 actual
ALL	Total E131 - Rural Services	50,000.00	27,000	

Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	E132 - Tourism/Area Promotion			
MCS	E132042 - Tourist Information Bay M&C	8,415.00	5,000	
CEO	E132065 - Native Title Expenses	10,000.00	0	
MCS	E132076 - NG Tourism Working Group	0.00	0	
MCS	E132079 - Tourism Develop & Publications	70,000.00	110,000	
MBS	E132090 - Admin Alloc - Tourism	93,767.00	112,333	
MCS	E132099 - Loop Trail Marketing	5,000.00	1,000	
MCS	E132101 - Promoting Leonora TV	20,000.00	40,000	
MCS	E132103 - Leonora Tourism Advertising	2,000.00	10,000	
MBS	E132298 - Depreciation Expense	21,945.00	21,946	Figures from Moore
ALL	Total E132 - Tourism/Area Promotion	231,127.00	300,279	
ALL	E133 - Building Control			
MBS	E133012 - Administration Allocated	93,767.00	214,293	
MBS	E133050 - BCITF Levy	50,000.00	10,000	Balances against Income
MBS	E133052 - Contract Building Surveyor	1,500.00	1,500	Hasn't been utilised. Keep for next year
ALL	Total E133 - Building Control	145,267.00	225,793	
ALL	E134 - Gwalia Historical Precinct			
MBS	E134009 - Gwalia Museum Housing Alloc	21,723.00	29,102	
MCS	E134010 - Gwalia Salaries and Wages	543,853.00	522,902	
MCS	E134011 - Superannuation	60,000.00	72,448	
MCS	E134012 - Merchandise for Resale	30,000.00	25,000	
MCS	E134013 - Museum Maintenance	47,799.00	30,000	
MCS	E134014 - Hoover House Maintenance	62,101.00	55,000	
MCS	E134015 - Gardens & Grounds Maintenance	12,625.00	15,000	
MCS	E134016 - Catering & Consumables	105,000.00	100,000	
MCS	E134017 - Utilities	42,000.00	40,000	
MCS	E134018 - Advertising	16,000.00	15,000	
MCS	E134019 - Printing & Stationery	5,000.00	5,000	
MCS	E134020 - Phone and Internet Usage	5,000.00	5,000	
MBS	E134021 - Insurance	24,147.00	24,843	
MCS	E134022 - Staff Training	10,000.00	10,000	
MCS	E134023 - Quest Fees (Donations)	250.00	500	
MCS	E134024 - Office and Equipment Maintenance	2,500.00	2,500	
MCS	E134025 - Consultants Fees	5,000.00	10,000	
MCS	E134026 - Website Maintenance	500.00	500	
MBS	E134030 - Administration Alloc	93,767.00	92,475	
MCS	E134031 - Gwalia Buildings Maintenance	25,326.00	12,108	
MCS	E134042 - Virtual Reality Trail	15,000.00	0	
MCS	E134043 - Geocaching Project & Geo Trail	0.00	0	
MCS	E134045 - Gwalia Interpretation Plan	10,000.00	0	
MBS	E134298 - Depreciation	153,110.00	155,573	Figures from Moore
ALL	Total E134 - Gwalia Historical Precinct	1,290,701.00	1,222,952	
ALL	E135 - Information Centre			
MBS	E135014 - Housing Alloc	10,863.00	0	
MCS	E135001 - Info Centre Wages	39,178.00	41,434	
MCS	E135002 - Info Centre Super	10,000.00	9,083	
MCS	E135003 - Info Centre Building Maint	7,249.00	10,000	
MCS	E135004 - Info Centre Cleaning	4,200.00	5,000	

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MCS	E135005 · Info Centre Equipment Maint	500.00	500	
MCS	E135006 · Training	1,500.00	2,500	
MCS	E135007 · Community Activities	4,000.00	5,000	
MCS	E135008 · Office Expenses	2,500.00	2,000	
MCS	E135009 · Info Centre Utilities	4,500.00	5,500	
MCS	E135010 · Phone/Internet Expenses	2,000.00	1,500	
MCS	E135011 · Purchase of Goods for Resale	3,000.00	2,500	
MBS	E135012 · Insurance	1,598.00	1,598	
MBS	E135013 · Administration Alloc	31,256.00	92,475	
ALL	Total E135 · Information Centre	122,344.00	179,090	
ALL	E136 · Other Economic Services			
CEO	E132060 · ATM Install & Run	32,000.00	32,000	
CEO	E136004 · CCTV Camera Maintenance	0.00	0	
MWS	E136040 · Standpipe Water	69,500.00	69,500	Pro rata estimate based on 24/25 actual
MCS	E136050 · Food Van Cafe	30,000.00	20,000	
MBS	E136298 · Depreciation Other Economic Ser	185,415.00	182,234	Figures from Moore
ALL	Total E136 · Other Economic Services	316,915.00	303,734	
ALL	E137 · Leonora Shared Off/Admin Centre			
MBS	E137006 · Insurance	17,640.00	17,640	
MCS	E137005 · Telephone	20,000.00	22,500	
MCS	E137004 · Equipment Mtce	20,000.00	20,000	
MCS	E137003 · Cleaning	50,000.00	40,000	
MCS	E137002 · Utilities	27,500.00	20,000	
MCS	E137001 · Building Mtce	41,136.00	40,000	
ALL	Total E137 · Leonora Shared Off/Admin Centre	176,276.00	160,140	
ALL	E138 · Leonora Golden Gift			
MCS	E138011 · Staff Expenses	22,682.00	25,000	
MCS	E138001 · Advertising	22,000.00	25,000	
MCS	E138002 · Entertainment	140,000.00	150,000	
MCS	E138004 · Athletics Events Prizemoney	93,350.00	97,500	
MCS	GG Bowls Tournament Prize Money		27,100	
MCS	E138005 · Fireworks	24,000.00	25,000	
MCS	E138006 · Security	22,000.00	25,000	
MCS	E138007 · Aircraft Charter/Hire	60,000.00	60,000	
MCS	E138008 · Accommodation and Meals	32,000.00	50,000	
MCS	E138009 · Program Expenses	35,000.00	45,000	
ALL	Total E138 · Leonora Golden Gift	451,032.00	529,600	
ALL	Total E13 · ECONOMIC SERVICES.	2,898,629.00	3,081,588	
ALL	E14 · OTHER PROPERTY & SERVICES.			
ALL	E141 · Private Works			
MWS	E141010 · Private Works	5,655.00	7,600	Pro rata estimate based on 24/25 actual
ALL	Total E141 · Private Works	5,655.00	7,600	
ALL	E142 · Administration Overheads			
CEO	E142211 · Compliance & Governance Service	57,000.00	30,000	
MBS	E142179 · Travel & Accomodation (Consulta	40,000.00	40,000	Check expectations
MBS	E142141 · ICT Overhaul	295,000.00	85,000	Add Mex implementation 15,000
CEO	E142300 · Employee Housing Subsidy	80,000.00	107,120	
MBS	E142010 · Depreciation- Admin	80,790.00	133,089	Figures from Moore

Area	Account	24/25 Budget	25/26 Budget	Comment
MBS	E142011 · Salaries Admin	870,164.00	1,086,439	
MBS	E142012 · Annual Leave - Admin.	225,274.00	225,274	
MBS	E142013 · Long Service Leave	42,271.00	42,271	
MBS	E142020 · Superannuation - Admin	166,000.00	193,290	
MBS	E142030 · Insurance Admin	69,441.00	73,239	
MBS	E142035 · Staff Training	45,000.00	40,000	
MBS	E142050 · Office Building Mtce	33,123.00	35,000	Shouldn't get much higher 25/26
MBS	E142052 · Utilities - Power & Water	11,000.00	11,000	
MBS	E142053 · Cleaning	22,000.00	22,000	
MBS	E142070 · Printing & Stationery	22,000.00	10,000	
MBS	E142080 · Telephone	25,000.00	6,000	
MBS	E142090 · Postage & Freight	6,000.00	6,000	
MBS	E142100 · Advertising	11,000.00	11,000	
MBS	E142110 · Office Equip Mtce	5,072.00	2,000	
MBS	E142111 · Photocopier Charges	30,000.00	20,000	
MBS	E142120 · Bank Charges	17,000.00	17,000	
CEO	E142121 · Relocation Exps Staff	6,000.00	6,000	
MBS	E142123 · Records Storage & Management	5,000.00	5,000	
MBS	E142140 · Computer operating exps	120,000.00	120,000	
MBS	E142144 · Consultants Fees	160,000.00	160,000	
MBS	E142145 · Fringe Benefits Tax	82,000.00	20,000	
MBS	E142180 · Travel & Accomodation	17,000.00	25,000	On par 24/25
MBS	E142181 · Conference exps	4,000.00	4,000	Increased Training attendance
CEO	E142182 · Senior Staff Rec. Expenses	20,000.00	30,000	
MBS	E142183 · Loss on Disposal of Assets	31,939.00	17,275	Figures from Moore
MBS	E142210 · Accounting fees	228,000.00	150,000	tender 91,000 p.a. + Additional assistance
CEO	E142230 · Legal Exps	15,000.00	15,000	
CEO	E142235 · Legal Costs Recoverable	450.00	450	
CEO	E142241 · Relief Staff CEO	5,000.00	0	
MBS	E142242 · Security	700.00	700	
MWS	E142243 · Retic Shire	50,000.00	50,000	
MBS	E142251 · Staff Housing Allocated	65,170.00	164,797	
MBS	E142299 · LESS Allocated To Programs	-3,125,568.00	-2,963,944	
ALL	Total E142 · Administration Overheads	-162,174.00	0	
ALL	E143 · Works Overheads			
CEO	E143150 · Work Health & Safety	70,000.00	70,000	
MWS	E143010 · Supervision - Allocated - Wages	72,170.00	166,972	
MWS	E143020 · Engineering Expenses	0.00	0	
MWS	E143030 · Sick & Holiday - Wages	253,626.00	245,520	
MWS	E143031 · Location allowance	19,074.00	36,348	
MWS	E143032 · Industry allowance	15,465.00	25,349	
CEO	E143035 · W/Comp Medical Expenses	2,000.00	0	
MBS	E143040 · Insurance on Works	52,311.00	57,071	
MBS	E143070 · Staff Housing Allocated	108,617.00	54,425	
MWS	E143075 · Staff Training	69,376.00	32,300	Estimate base on 24/25 actual pro rata + CPI of 3.5%
MWS	E143080 · Superannuation	315,000.00	238,393	
MWS	E143140 · Remote Communications	2,274.00	5,000	Satellite Phones etc

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MWS	E143141 · Long Service Leave	32,476.00	0	Estimate base on 24/25 actual pro rata + CPI of 3.5%
MBS	E143144 · Administration Services Allocat	375,068.00	108,480	
MBS	E143290 · Less PWOH Allocated to Projects	-1,447,457.00	-1,039,859	Bring E143 to zero
ALL	Total E143 · Works Overheads	-60,000.00	0	
ALL	E144 · Plant Costs			
MWS	E144010 · Fuels & Oils	200,000.00	120,000	Pro rata estimate based on 24/25 actual
MWS	E144020 · Tyres	40,000.00	8,000	Pro rata estimate based on 24/25 actual
MWS	E144030 · Parts & Repairs	240,000.00	185,000	Pro rata estimate based on 24/25 actual
MWS	E144040 · Repair Wages	58,250.00	62,700	Pro rata estimate based on 24/25 actual
MWS	E144050 · Insurances & Licenses	47,709.00	50,000	Pro rata estimate based on 24/25 actual
MWS	E144060 · Expendable Tools & Freight	50,000.00	83,000	Plus 50,000 Replenish Tools at Depot
MWS	E144070 · Cutting Edges	12,000.00	0	Pro rata estimate based on 24/25 actual
MBS	E144290 · Less POC Allocated to Projects	-415,316.00	-508,700	Bring E144 to zero
ALL	Total E144 · Plant Costs	232,643.00	0	
ALL	E146 · Salaries Control			
MBS	E146010 · Gross Salaries & Wages for Year	5,155,000.00	4,642,063	
MBS	E146200 · Less Salaries & Wages Allocated	-5,155,000.00	-4,642,063	
ALL	Total E146 · Salaries Control	0.00	0	
ALL	E147 · Other Unclassified			
MBS	E147012 · Workers Compensation	5,154.00	10,000	
MBS	E149999 · Suspense Account		0	
ALL	Total E147 · Other Unclassified	5,154.00	10,000	
ALL	E148 · Plant Depreciation (Costed)			
MBS	E148298 · Depreciation Expense - Plant/Eq	67,607.00	210,427	Figures from Moore
MBS	E148299 · Less Depn. Allocated to Project	-161,685.00	-210,427	Figures from Moore
ALL	Total E148 · Plant Depreciation (Costed)	-94,078.00	0	
ALL	Total E14 · OTHER PROPERTY & SERVICES.	-72,800.00	17,600	
ALL	Total Expense	17,186,934.00	17,338,790	
ALL	Net Income/Loss	2,198,532.00	1,825,291	
ALL	Capital Expenditure	9,429,680.00	6,731,511	
ALL	Capital Income	77,000	614,000	Trade-ins/sales
			5,513,959	24/25 Surplus at 30 June 2025
			4,460,920	Depreciation + Loss on Disposal + Gain on Disposal
			5,682,659	Surplus 25/26 (Muni)
			0	Reserve to Muni
			-5,682,660	Muni to Reserve
Total			0	Automatic. Do not adjust

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2025/2026 Draft Capital Expense Budget

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Project Name	Area	25/26 Request	Comments
26 Queen Victoria Street Driveway/Carport/Gutters	MWS	100,000	Project 3 years old - Carried from 24/25
26 Queen Victoria Street Retaining Wall	MWS	55,000	Project 3 years old - Carried from 24/25
40A Hoover Fence & Gate	MWS	13,000	Carried from 24/25
40B Hoover Fence & Gate	MWS	13,000	Carried from 24/25
84 Tower Street	MCS	18,000	Deposit Paid 24/25, Settlement 25/26
Accommodation Units	CEO	450,000	Carried from 24/25
Admin Vehicle	MWS	50,000	To replace Kluger (diesel)
Ageing in Place final	CEO	161,195	Final work
Airport Upgrade	CEO	500,000	
Building Maintenance Truck	MWS	70,000	Carried from 24/25
Bypass Road	CEO	200,000	Placeholder Figure
CCTV Security System Upgrade	MCS	135,000	Carried from 24/25
CCTV Towers	CEO	260,000	Council request. 4 Towers
Childcare Centre Toilets	MCS	80,000	Carried from 24/25
Cleaner Van	MWS	50,000	New Vehicle
CRC Privacy Cubicals	MCS	30,000	Carried from 24/25
Doctor's Vehicle	MWS	50,000	To replace Kluger (diesel)
Emergency Washdown WWTP	MWS	25,000	WHS
EV Fast Chargers	MCS	156,000	Carried from 24/25
Gwalia Dump Point	MCS	40,000	Extend current Septics
Gwalia Trail	MCS	46,530	
Hoover House Fence	MCS	110,000	
40A Hoover Kitchen & Bathroom	MCS	22,500	40A & B Hoover Street
40B Hoover Kitchen & Bathroom	MCS	22,500	
LELC Playground	MCS	45,000	
Leonora Safe House	CEO	39,431	Carried from 24/25
Masonic Lodge Refurbishment	MCS	40,000	Infrastructure & internals
Mini Excavator	MWS	280,000	7 Tonne
Pool Heating	MCS	270,000	Carried from 24/25 - 270,000 for the heating, remainder to go towards transformer CD JUN 25 10.4.A
POS & Booking System	MBS	50,000	Consistent system across all areas - Flagged in FMR & REG17 Review
R2R 2025/2026	MWS	645,744	2025/26 Program allocation
Rec Centre Lockers	MCS	25,000	
Rec Centre Painting	MCS	100,000	Should come from reserves if needed.
Ride-on mower	MWS	30,000	Replace 7 year old mower that is costing too much to maintain, with a larger new mower
Rubbish Truck	MWS	250,000	50% JS Laverton
Security Gate Depot	MWS	100,000	Carried from 24/25
Security Gate Museum	MWS	25,000	Carried from 24/25
Security gate Office	MWS	25,000	Carried from 24/25
Shire-wide Phone System	MBS	50,000	Shift to operational

Project Name	Area	25/26 Request	Comments
Singlecab Ute Museum	MWS	50,000	Current Museum Ute to send to Depot for Town Crew
Standpipe Payment System	MWS	50,000	Replace Avdata on Standpipe - focus on tourist accessibility
Street Reseal Programm (R2R)	MWS	931,487	Carried from 24/25
Street Sweeper	MWS	275,000	Large Sweeper (additional to current) 50% JS Laverton
Swimming Pool Retiling Final	CEO	193,233	\$193,233.40 owing (plus GST) (Tender + Variations = \$1,171,991.4) & (\$978,758.00 paid to date)
Watercart & Trailer	MWS	120,000	Figures to be confirmed 30,000L
Youth Centre Refurbishment (Building)	MCS	38,539	Carried from 24/25
Youth Centre Refurbishment (Equipment)	MCS	10,353	Carried from 24/25
Oval Resurface & Retic	MWS	80,000	
Transformer (Rec Centre)	MCS	350,000	Per Council Decision MIN JUN 25 - 10.4.A (rounded) - \$225,000 Grant
49 Total	Total	6,731,511	

2025/2026 Draft Capital Income Budget

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Project Name	Area	25/26 Request	Comments
Grader Sale 1	MWS	180,000	Old Grader
Grader Sale 2	MWS	180,000	Old Grader
Kluger Sale	MWS	15,000	2019 Models
Doctor's Kluger Sale	MWS	15,000	2019 Models
Old CEO Vehicle Sale	MWS	70,000	2022 Model
Grader Camp Sale	MWS	40,000	Sell the one that you can have a vehicle behind
Grader Caravan Sale	MWS	20,000	2 x Caravans
Ride on mower	MWS	14,000	
Rubbish Truck	MWS	80,000	
9 Total		614,000	

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2025/2026 Draft Reserve Transfers (Detailed)

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Bank account	As at 30 June 2025	Transfer into Muni	Transfer From Muni	Remaining
I030023 - Interest Revenue (Reserves)			80,000.00	80,000.00
Aged Care Reserve	-	-	-	0.00
Aerodrome Reserve	1,237,894.98		2,302,659.52	3,540,554.50
Building Reserve	1,635,735.44		-	1,635,735.44
Employee Leave Reserve	309,818.74			309,818.74
Fire Disaster Reserve	41,241.46			41,241.46
Gwalia Reserve	504,804.38			504,804.38
Heritage Reserve	462,370.34			462,370.34
IT Reserve	15,000.00			15,000.00
Plant Reserve	575,744.56			575,744.56
Pool Reserve	489,481.87			489,481.87
Waste Management Reserve	755,751.80			755,751.80
Bypass Reserve	-		2,300,000.00	2,300,000.00
Eastern Precinct Reserve	-		1,000,000.00	1,000,000.00
Total	6,027,844	-	5,682,659.52	11,710,503

Interest Revenue to be distributed among reserves - see Statutory Budget

* New Reserve: Bypass

For funds to be used in relation to creating a new heavy access Bypass road

* New Reserve: Eastern Precinct

For funds to be used in relation to Planning, Development, Execution and future maintenance associated with the Eastern Precinct

* Remove Reserve: Aged Care

Reason for being in place no longer required, has the same reasoning as the Building Reserve so can be removed. \$10.54 to be ransferred to building reserve

8.0 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

9.0 MEETING CLOSED TO PUBLIC

9.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

9.0 MEETING CLOSED TO PUBLIC

9.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

10.0 NEXT MEETING

Tuesday 19th August 2025

11.0 CLOSURE OF MEETING