Signed: **21 JULY 2026**
President: ____________________

SHIRE OF LEONORA

NOTICE OF A
SPECIAL COUNCIL MEETING
AGENDA

DEAR COUNCIL MEMBER,
THE NEXT ORDINARY COUNCIL MEETINGOF THE SHIRE OF LEONORA WILL BE HELD ON TUESDAY, 30TH JUNE, 2026 IN COUNCIL CHAMBERS, LEONORA AT 2:00PM

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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 in 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 30TH JUNE, 2026.

COLOUR CODING

7.0 REPORTS

7.1 MANAGER OF BUSINESS SERVICES

7.1.(A) PROPOSED 2026/2027 BUDGET

SUBMISSION TO:	Special Council Meeting Meeting Date: 30th June 2026
AGENDA REFERENCE:	7.1.(A) JUN 26
SUBJECT:	Proposed 2026/2027 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:	29th June 2026
SUPPORTING DOCUMENTS:	**1.** Draft Statutory Budget - 2026/2027 ⇩

PURPOSE

To consider and adopt the Municipal Fund Budget for the 2026/2027 financial year together with supporting schedules. This includes the imposition of rates and other consequential matters arising from the budget papers. Fees and Charges as well as Elected Member Allowances and Sitting fees have been adopted at previous meetings and will not be included in this item.

BACKGROUND

The draft 2026/2027 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 5% increase in rates revenue. This aligns with the provision identified in the Long-Term Financial Plan to support the Shire’s continued financial sustainability. While the Shire is facing significant capital expenditure requirements, a moderate approach to rate increases is recommended in recognition of current cost-of-living pressures.
- The recurrent operating budget includes an overall average increase in estimated expenditure of approximately 3.5% compared with the 2025/2026 budget and continues to focus on improved service delivery to the community. Individual line items may vary from this average due to specific operational factors, and a number of larger maintenance projects have been provided for in 2026/2027, which has impacted the overall budget position for the coming year.

- Employee costs include provision for a 3.5% increase to salaries and wages. The budget also includes consideration of several additional roles to support the maintenance and improvement of current service delivery levels. Individual remuneration will continue to be considered in accordance with the relevant award, employment conditions and individual performance. Non-fiscal employee recruitment and retention measures will also be considered and may form part of the overall cost to the Shire.
- A capital works program totalling $9,381,401.91 is proposed for investment in infrastructure, land and buildings, plant and equipment. A portion of this expenditure relates to projects carried forward from the 2025/2026 budget and includes $750,000 relating to Community Infrastructure Grant funding.
- Land and buildings expenditure of $2,070,000 is provided for, including final payments for the purchase of accommodation units, final works for the painting of the Recreation Centre, and works relating to the replacement of the pool at 1 Queen Victoria Street. The budget also includes an upgrade to the Depot Workshop and capital repairs to properties at 26 Queen Victoria Street and 40A Hoover Street, with the intention of reducing ongoing maintenance issues in future years.
- Plant and Equipment expenditure of $1,220,000 is included for the purchase of the rubbish truck, as resolved by Council at the June 2026 meeting, as well as the replacement of MBS, MCS and MWS vehicles in accordance with the Shire’s Plant Replacement Program. The budget also includes the purchase of two electric vehicles to be added to the Shire’s fleet, in part to assess their suitability for reducing fuel expenditure and environmental impact. This will help inform future plant replacement decisions. The Community Bus is also scheduled for replacement this financial year, with the current bus, as well as the MBS and MCS vehicles, proposed for sale.
- Infrastructure ‘Other’ expenditure of $2,360,657.91 is provided for. This includes expenditure relating to the Leonora Airport, an extension to the Depot Shed, a dog exercise area, greening of Shire spaces, relocation or separation works relating to the private television hut and public transmissions, shade sails at the pool, works at Hoover House including fencing and septic system works, and infrastructure expenditure funded through the Community and Infrastructure Development Fund. It also includes carry-over expenditure from 2025/2026, specifically security gates for the Administration Office and Museum, a standpipe payment system, final works for the pool transformer, and the EV fast charger.
- Capital Expenditure on Infrastructure Roads totals $3,125,744. A small provision has been included for the Bypass Road, with the balance largely allocated to Roads to Recovery expenditure for the Leonora–Mt Ida Road bridge repairs, Melita Road gravel road repairs, and Old Agnew Road cement stabilisation. Further works on Old Agnew Road have also been provided for using Regional Road Group funding, with two-thirds of the expenditure to be grant funded. A small allocation has also been provided for culvert repairs to Old Agnew North, including required drainage works.
- Capital expenditure of $605,000 has been allocated to the Waste Facility, primarily for the expansion and upgrade of the landfill, as well as the construction of a liquid waste bund for the liquid waste facility.
- An estimated surplus of $4,898,342 is expected to be brought forward from 30 June 2026. This figure is unaudited and may change. The surplus is primarily the result of carry-over projects that will not be expended until 2026/2027. Any changes to the brought-forward position will be addressed as part of a future budget review.

- Operating grant income for 2026/2027 is expected to slightly decrease, with $2,714,888.95 included in the draft budget. Capital grant income is expected to increase, in part due to carry-over income from 2025/2026, with a total of $3,441,821 included. Of these amounts, $250,000 of operating income and $750,000 of non-operating income relate to the Community and Infrastructure Development Fund. These amounts are treated as operating and non-operating contributions respectively, rather than grants, for the purposes of the statutory budget.
- The draft 2026/2027 budget continues to deliver on other strategies adopted by the council and maintains a high level of service across all programs
- One new reserve account has been recommended for adoption:
  - **Community Reserve Fund** for the purpose of "For funds procured for the ongoing improvement and development of Infrastructure and Community Initiatives within the Shire of Leonora".
- Council is also requested to consider and adopt the Reserve Accounts – Movement as per Note 8(a) of the Statutory Budget per the below image, the intent being:
  - Transfer funds out of Eastern Precinct Reserve and into Community Reserve Fund:
    - **Eastern Precinct Reserve:** ($979,765)
    - **Community Reserve Fund:** $979,765
  - Transfer the projected 2026/2026 surplus to the Aerodrome Reserve
    - **Aerodrome Reserve:** +$688,394
  - Transfer interest earned on each reserve account into the respective reserve accounts, with total estimated interest earnings of $145,800 across all reserve accounts.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Opening Balance	Budget Transfer to	Transfer (from)	Closing Balance
	$	$	$	$
Restricted by council				
(a) Employee Leave reserve	312,701	4,000	0	316,701
(b) Building reserve	1,418,410	20,000	0	1,438,410
(c) Fire Disaster reserve	41,625	600	0	42,225
(d) Plant Purchase reserve	581,101	8,000	0	589,101
(e) Gwalia Precinct reserve	509,501	7,000	0	516,501
(f) Waste Management reserve	501,783	7,000	0	508,783
(g) Aerodrome reserve	3,558,928	592,594	0	4,151,522
(h) IT reserve	15,076	200	0	15,276
(i) Pool reserve	393,651	5,000	0	398,651
(j) Heritage Buildings reserve	466,672	7,000	0	473,672
(k) Bypass reserve	501,755	7,000	0	508,755
(l) Eastern Precinct reserve	2,033,450	15,000	(979,765)	1,068,685
(m) Aged Care reserve	0	0	0	0
(n) Community reserve fund	0	994,765	0	994,765
	10,334,653	1,668,159	(979,765)	11,023,047

For the 2026/2027 financial year, specific community and stakeholder consultation was not undertaken in relation to the draft budget. However, the budget has been prepared with consideration of matters raised by community members throughout the 2025/2026 financial year, as well as the priorities identified in the Council Plan, which was subject to extensive community consultation as part of its major review during 2024/2025.

Extensive internal consultation has also occurred with all business units to inform the preparation of the draft budget.

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 2026/2027 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.

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 2026/2027 budget attached for adoption.

STRATEGIC IMPLICATIONS

The draft 2026/2027 budget has been developed having regard for the Shire of Leonora's adopted Council Plan, 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

That Council

1. **BY ABSOLUTE MAJORITY, adopts the following:**

   (a) **RECOMMENDATION 1 – ANNUAL BUDGET FOR 2026/2027**
   Pursuant to *Section 6.2* of the *Local Government Act 1995, Part 3* of the *Local Government (Financial Management) Regulations 1996*, and applicable Australian Accounting Standards, council adopt the Annual Budget as contained in Attachment 1 of this agenda and the minutes, for the Shire of Leonora for the 2026/2027 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
- Capital Works Program
- Transfers to and from Reserve Accounts as detailed in Note 8(a) of the Statutory Budget

(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) **0.084525** rate in the dollar
- Commercial / Industrial (GRV) **0.084525** rate in the dollar
- Rural (UV) **0.185745** rate in the dollar
- Mining (UV) **0.185745** rate in the dollar
- Commercial / Industrial (UV) **0.185745** rate in the dollar

(2) Minimum Payments
- Residential (GRV) **$386.88**
- Commercial / Industrial (GRV) **$386.88**
- Rural (UV) **$386.88**
- Mining (UV) **$386.88**
- Commercial / Industrial (UV) **$386.88**

(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 **7th September, 2026** 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 **7th September, 2026** 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 **9th November, 2026** or 2 months after the due date of the first instalment, whichever is later.
- Third instalment to be made on or before **11th January, 2027** or 2 months after the due date of the first instalment, whichever is later.
- Fourth instalment to be made on or before **15th March, 2027** 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 r*egulation 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 **$26.00** 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 – RESERVE ACCOUNTS

Pursuant to *section 6.11* of the *Local Government Act 1995,* Council

(i) Establishes a new reserve account titled **"Community Reserve Fund"** for the purposes of holding funds received for the ongoing improvement and development of infrastructure and community initiatives within the Shire of Leonora;

(ii) Approves the transfer of funds from the Eastern Precinct Reserve to the Community Reserve Fund, as disclosed in *Note 8(a)* of the Statutory Budget 2026/2027, as follows:
- Eastern Precinct Reserve – ($979,765)
- Community Reserve Fund - $979,765

(iii) Approves the transfer of the projected 2026/2027 surplus to the Aerodrome Reserve, as disclosed in Note 8(a) of the Statutory Budget 2026/2027 as follows:
- Aerodrome Reserve - $688,394

(iv) Approves the transfer of interest earned on each reserve account to the respective reserve accounts, with total estimated interest earnings of $145,800 across all reserve accounts; and

(v) Adopts the Reserve Accounts – Movement as detailed in *Note 8(a)* of the Statutory Budget 2026/2027

2. BY SIMPLE MAJORITY, adopts the following:

(a) RECOMMENDATION 4 – MATERIAL VARIANCE REPORTING FOR 2026/2027

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 2026/2027 for reporting material variances shall be 8.00% or $15,000 whichever is greater.

VOTING REQUIREMENT

Absolute Majority

Simple Majority where noted

SIGNATURE

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Manager of Business Services

SHIRE OF LEONORA

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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

A thriving community with economic diversity, where people feel safe, and friendly connections support sustainable growth.

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	11,653,127	10,875,118	10,915,116
Grants, subsidies and contributions		2,714,889	3,368,722	2,308,160
Fees and charges	13	3,287,661	3,144,291	3,208,108
Interest revenue	9(a)	180,800	97,780	160,000
Other revenue		120,600	32,503	130,000
		17,957,077	17,518,414	16,721,384
Expenses				
Employee costs		(5,832,767)	(5,019,080)	(5,108,109)
Materials and contracts		(8,954,217)	(7,466,504)	(6,662,245)
Utility charges		(691,300)	(665,313)	(334,900)
Depreciation	6	(4,468,779)	(542,464)	(4,468,779)
Insurance		(303,158)	(290,916)	(367,920)
Other expenditure		(506,002)	(206,213)	(302,735)
		(20,756,223)	(14,190,490)	(17,244,688)
		(2,799,146)	3,327,924	(523,304)
Capital grants, subsidies and contributions		3,441,821	3,138,381	2,340,737
Profit on asset disposals	5	20,000	133,785	101,961
Loss on asset disposals	5	(7,980)	(106,725)	(94,101)
		3,453,841	3,165,441	2,348,597
Net result for the period		**654,695**	**6,493,365**	**1,825,293**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**654,695**	**6,493,365**	**1,825,293**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		11,737,627	10,707,211	11,337,116
Grants, subsidies and contributions		2,975,989	2,101,421	1,246,772
Fees and charges		3,287,661	3,144,291	3,208,108
Interest revenue		180,800	97,780	160,000
Goods and services tax received		695,255	321,157	513,297
Other revenue		120,600	32,503	130,000
		18,997,932	16,404,363	16,595,293
Payments				
Employee costs		(5,747,767)	(5,057,874)	(5,108,109)
Materials and contracts		(8,667,188)	(6,346,718)	(5,978,629)
Utility charges		(691,300)	(665,313)	(334,900)
Insurance paid		(303,158)	(290,916)	(367,920)
Goods and services tax paid		(941,519)	(1,001,269)	(669,551)
Other expenditure		(506,002)	(206,213)	(302,735)
		(16,856,934)	(13,568,303)	(12,761,844)
Net cash provided by operating activities	4	2,140,998	2,836,060	3,833,449
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,290,000)	(775,336)	(2,509,047)
Payments for construction of infrastructure	5(b)	(6,091,402)	(2,491,219)	(4,222,464)
Proceeds from capital grants, subsidies and contributions		3,441,821	2,194,731	1,397,086
Proceeds from disposal of property, plant and equipment	5(a)	60,000	399,914	614,000
Net cash (used in) investing activities		(5,879,581)	(671,910)	(4,720,425)
Net increase (decrease) in cash held		(3,738,583)	2,164,150	(886,976)
Cash at beginning of year		14,761,630	12,597,480	12,597,480
Cash and cash equivalents at the end of the year	4	**11,023,047**	**14,761,630**	**11,710,504**

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	11,371,766	10,671,728	10,711,726
Rates excluding general rates	2(a)	281,361	203,390	203,390
Grants, subsidies and contributions		2,714,889	3,368,722	2,308,160
Fees and charges	13	3,287,661	3,144,291	3,208,108
Interest revenue	9(a)	180,800	97,780	160,000
Other revenue		120,600	32,503	130,000
Profit on asset disposals	5	20,000	133,785	101,961
		17,977,077	17,652,199	16,823,345
Expenditure from operating activities				
Employee costs		(5,832,767)	(5,019,080)	(5,108,109)
Materials and contracts		(8,954,217)	(7,466,504)	(6,662,245)
Utility charges		(691,300)	(665,313)	(334,900)
Depreciation	6	(4,468,779)	(542,464)	(4,468,779)
Insurance		(303,158)	(290,916)	(367,920)
Other expenditure		(506,002)	(206,213)	(302,735)
Loss on asset disposals	5	(7,980)	(106,725)	(94,101)
		(20,764,203)	(14,297,215)	(17,338,789)
Non cash amounts excluded from operating activities	3(c)	4,456,759	515,404	4,460,919
Amount attributable to operating activities		**1,669,633**	**3,870,388**	**3,945,475**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		3,441,821	3,138,381	2,340,737
Proceeds from disposal of property, plant and equipment	5(a)	60,000	399,914	614,000
		3,501,821	3,538,295	2,954,737
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(3,290,000)	(775,336)	(2,509,047)
Acquisition of infrastructure	5(b)	(6,091,402)	(2,491,219)	(4,222,464)
Payments for financial assets at amortised cost - term deposits		0	0	
		(9,381,402)	(3,266,555)	(6,731,511)
Amount attributable to investing activities		**(5,879,581)**	**271,740**	**(3,776,774)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	979,765	591,664	0
		979,765	591,664	0
Outflows from financing activities				
Transfers to reserve accounts	8(a)	(1,668,159)	(4,898,473)	(5,682,660)
		(1,668,159)	(4,898,473)	(5,682,660)
Amount attributable to financing activities		**(688,394)**	**(4,306,809)**	**(5,682,660)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	4,898,342	5,063,023	5,513,959
Amount attributable to operating activities		1,669,633	3,870,388	3,945,475
Amount attributable to investing activities		(5,879,581)	271,740	(3,776,774)
Amount attributable to financing activities		(688,394)	(4,306,809)	(5,682,660)
Surplus remaining after the imposition of general rates	3	**0**	**4,898,342**	**0**

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
General rates	Gross rental valuation	0.084525	570	20,800,746	1,758,183	0	1,758,183	1,731,442	1,791,440
General rates	Unimproved valuation	0.185745	1,599	51,756,888	9,613,583	0	9,613,583	8,940,286	8,920,286
Total general rates			2,169	72,557,634	11,371,766	0	11,371,766	10,671,728	10,711,726
		Minimum							
(ii) Minimum payment		$							
General rates	Gross rental valuation	386.88	99	97,574	38,301	(8,000)	30,301	36,478	36,478
General rates	Unimproved valuation	386.88	468	522,248	181,060	70,000	251,060	166,912	166,912
Total minimum payments			567	619,822	219,361	62,000	281,361	203,390	203,390
Total general rates and minimum payments			2,736	73,177,456	11,591,127	62,000	11,653,127	10,875,118	10,915,116
Instalment plan charges							6,000	6,175	12,000
							6,000	6,175	12,000

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

*Rateable Value at time of adopting budget.

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

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

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

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

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 7 September 2026 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 made on or before 7 September 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.
Second instalment to be made on or before 9 November 2026, or 2 months after the due date of the first instalment, whichever is later; and
Third instalment to be made on or before 11 January 2027, or 2 months after the due date of the second instalment, whichever is later; and
Fourth instalment to be made on or before 15 March 2027, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	7/09/2026	N/A	0.0%	0.0%
Option two				
First instalment	7/09/2026	26	0.0%	0.0%
Second instalment	9/11/2026	N/A	0.0%	0.0%
Third instalment	11/01/2027	N/A	0.0%	0.0%
Fourth instalment	15/03/2027	N/A	0.0%	0.0%

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					$	$	$		
Landing fees	Fee and charge	Waiver	0.0%	0.00	7,900	7,372	6,000	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	0.0%	0.00	3,900	3,900	3,900	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.
Passenger head tax	Fee and charge	Waiver	0.0%	0.00	6,000	0	0	Waiving head tax for Residents flying applicable "cheaper" return flights per RAZC Scheme.	Enable the continuation of the program by reducing financial impact to skippers for the benefit of community members.
					17,800	11,272	9,900		

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	11,023,047	14,761,630	11,710,504
Receivables		1,266,584	2,151,049	545,513
Inventories		120,301	120,301	173,216
		12,409,932	17,032,980	12,429,233
Less: current liabilities				
Trade and other payables		(1,386,885)	(1,276,085)	(718,729)
Contract liabilities		0	(523,900)	0
Employee provisions		(266,978)	(266,978)	(223,961)
		(1,653,863)	(2,066,963)	(942,690)
Net current assets		10,756,069	14,966,017	11,486,543
Less: Total adjustments to net current assets	3(b)	(10,756,069)	(10,067,675)	(11,486,543)
Net current assets used in the Statement of Financial Activity		0	4,898,342	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Adjustments to net current assets				
Less: Reserve accounts	8	(11,023,047)	(10,334,653)	(11,710,504)
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		266,978	266,978	223,961
Total adjustments to net current assets		(10,756,069)	(10,067,675)	(11,486,543)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

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

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(20,000)	(133,785)	(101,961)
Add: Loss on asset disposals	5	7,980	106,725	94,101
Add: Depreciation	6	4,468,779	542,464	4,468,779
Non cash amounts excluded from operating activities		4,456,759	515,404	4,460,919

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

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		11,023,047	14,761,630	11,710,504
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		11,023,047	10,858,553	11,710,504
		11,023,047	10,858,553	11,710,504
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	11,023,047	10,334,653	11,710,504
Contract liabilities		0	523,900	0
Total restricted financial assets		11,023,047	10,858,553	11,710,504

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		654,695	6,493,365	1,825,293
Non-cash items:				
Depreciation	6	4,468,779	542,464	4,468,779
(Profit) on sale of assets	5	(12,020)	(27,060)	(7,860)
Changes in assets and liabilities:				
(Increase)/decrease in receivables		884,465	(831,414)	422,000
(Increase) in inventories		0	(44,617)	0
Increase in trade and other payables		110,800	449,266	527,362
(Decrease) in contract liabilities		(523,900)	(607,563)	(1,061,388)
(Decrease) in capital grant/contributions liabilities		0	(943,650)	(943,651)
Capital grants, subsidies and contributions		(3,441,821)	(2,194,731)	(1,397,086)
Net cash provided by operating activities		2,140,998	2,836,060	3,833,449

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	0	0	0	0	0	21,689	0	0	0	0	18,000	0	0	0	0
Buildings - non-specialised	1,670,000	0	0	0	0	58,070	0	0	0	0	1,010,694	0	0	0	0
Buildings - specialised	400,000	0	0	0	0	32,573	0	0	0	0	145,000	0	0	0	0
Plant and equipment	1,220,000	(47,980)	60,000	20,000	(7,980)	663,004	(372,854)	399,914	133,785	(106,725)	1,335,353	(606,140)	614,000	101,961	(94,101)
Total	3,290,000	(47,980)	60,000	20,000	(7,980)	775,336	(372,854)	399,914	133,785	(106,725)	2,509,047	(606,140)	614,000	101,961	(94,101)
(b) Infrastructure															
Infrastructure - roads, drainage & footpa	3,125,744	0	0	0	0	1,143,463	0	0	0	0	1,777,231	0	0	0	0
Infrastructure - waste facilities	605,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	2,360,658	0	0	0	0	1,347,756	0	0	0	0	2,445,233	0	0	0	0
Total	6,091,402	0	0	0	0	2,491,219	0	0	0	0	4,222,464	0	0	0	0
Total	9,381,402	(47,980)	60,000	20,000	(7,980)	3,266,555	(372,854)	399,914	133,785	(106,725)	6,731,511	(606,140)	614,000	101,961	(94,101)

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 2027

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Plant and equipment	674,910	6,992	674,910
Buildings	780,480	10,801	780,480
Infrastructure - roads, drainage & footpaths	1,948,981	0	1,948,981
Infrastructure - other	1,064,408	524,671	1,064,408
	4,468,779	542,464	4,468,779
By Program			
Law, order, public safety	15,695	1,905	15,695
Health	14,478	1,757	14,478
Education and welfare	22,317	2,709	22,317
Housing	101,368	12,305	101,368
Community amenities	277,995	33,746	277,995
Recreation and culture	653,608	79,341	653,608
Transport	2,680,049	325,330	2,680,049
Economic services	359,753	43,670	359,753
Other property and services	343,516	41,701	343,516
	4,468,779	542,464	4,468,779

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:

Plant and equipment	5 to 15 years
Buildings	20 to 100 years
Infrastructure - roads, drainage & footpath	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 2027

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2027 and did not have or budget to have any borrowings for the year ended 30th June 2026

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027.

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	35,000	35,000	35,000
Credit card balance at balance date	0	22,000	0
Total amount of credit unused	35,000	57,000	35,000

MATERIAL ACCOUNTING POLICIES

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

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget Opening Balance	2026/27 Budget Transfer to	2026/27 Budget Transfer (from)	2026/27 Budget Closing Balance	2025/26 Actual Opening Balance	2025/26 Actual Transfer to	2025/26 Actual Transfer (from)	2025/26 Actual Closing Balance	2025/26 Budget Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Employee Leave reserve	312,701	4,000	0	316,701	309,819	2,882	0	312,701	309,818	4,112	0	313,930
(b) Building reserve	1,418,410	20,000	0	1,438,410	1,635,725	14,338	(231,653)	1,418,410	1,635,736	21,709	0	1,657,445
(c) Fire Disaster reserve	41,625	600	0	42,225	41,241	384	0	41,625	41,241	547	0	41,788
(d) Plant Purchase reserve	581,101	8,000	0	589,101	575,745	5,356	0	581,101	575,745	7,641	0	583,386
(e) Gwalia Precinct reserve	509,501	7,000	0	516,501	504,804	4,697	0	509,501	504,805	6,700	0	511,505
(f) Waste Management reserve	501,783	7,000	0	508,783	755,752	6,031	(260,000)	501,783	755,752	10,030	0	765,782
(g) Aerodrome reserve	3,558,928	592,594	0	4,151,522	1,237,895	2,321,033	0	3,558,928	1,237,895	2,319,090	0	3,556,985
(h) IT reserve	15,076	200	0	15,276	15,000	76	0	15,076	15,000	199	0	15,199
(i) Pool reserve	393,651	5,000	0	398,651	489,482	4,169	(100,000)	393,651	489,482	6,496	0	495,978
(j) Heritage Buildings reserve	466,672	7,000	0	473,672	462,370	4,302	0	466,672	462,370	6,136	0	468,506
(k) Bypass reserve	501,755	7,000	0	508,755	0	501,755	0	501,755	0	2,300,000	0	2,300,000
(l) Eastern Precinct reserve	2,033,450	15,000	(979,765)	1,068,685	0	2,033,450	0	2,033,450	0	1,000,000	0	1,000,000
(m) Aged Care reserve	0	0	0	0	11	0	(11)	0	0	0	0	0
(n) Community reserve fund	0	994,765	0	994,765	0	0	0	0	0	0	0	0
	10,334,653	1,668,159	(979,765)	11,023,047	6,027,844	4,898,473	(591,664)	10,334,653	6,027,844	5,682,660	0	11,710,504

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) 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) Heritage Buildings reserve	Ongoing	For the purpose of ensuring the Shires historical buildings remain for future generations of the community by specific asset.
(k) Bypass reserve	Ongoing	For funds to be used in relation to creating a new heavy access Bypass road.
(l) Eastern Precinct reserve	Ongoing	For funds to be used in relation to planning, development, execution and future maintenance associated with the Eastern Precinct
(m) Aged Care reserve	31/07/2025	To be used for the provision of facilities for aged care.
(n) Community reserve fund	Ongoing	For funds procured for the ongoing improvement and development of Infrastructure and Community Initiatives within the Shire of Leonora.

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

9. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	$	$	$
(a) Interest earnings			
Investments	180,800	97,780	160,000
	180,800	97,780	160,000
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	95,800	90,001	80,063
Other services	6,000	3,300	15,000
	101,800	93,301	95,063
(c) Write offs			
General rate	0	0	1,000
Fees and charges	0	0	2,000
	0	0	3,000

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

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	42,837	41,388	41,388
Meeting attendance fees	9,796	10,880	9,460
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	15,000	16,158	10,000
	71,133	71,926	64,348
Deputy President			
Deputy President's allowance	10,709	10,347	10,347
Meeting attendance fees	6,760	7,450	6,520
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	3,750	4,040	2,500
	24,719	25,337	22,867
Council member 3			
Meeting attendance fees	6,760	6,985	6,520
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	5,000	2,218	3,000
	15,260	12,703	13,020
Council member 4			
Meeting attendance fees	0	1,395	6,520
Annual allowance for ICT expenses	0	875	3,500
	0	2,270	10,020
Council member 5			
Meeting attendance fees	6,760	7,450	6,520
Annual allowance for ICT expenses	3,500	3,500	3,500
	10,260	10,950	10,020
Council member 6			
Meeting attendance fees	6,760	6,285	6,520
Annual allowance for ICT expenses	3,500	3,500	3,500
	10,260	9,785	10,020
Council member 7			
Meeting attendance fees	0	1,630	6,520
Annual allowance for ICT expenses	0	875	3,500
	0	2,505	10,020
Council member 8			
Meeting attendance fees	6,760	1,630	0
Annual allowance for ICT expenses	3,500	2,625	0
	10,260	4,255	0
Council member 9			
Meeting attendance fees	6,760	1,630	0
Annual allowance for ICT expenses	3,500	2,625	0
	10,260	4,255	0
Total Council Member Remuneration	152,152	143,986	140,315
President's allowance	42,837	41,388	41,388
Deputy President's allowance	10,709	10,347	10,347
Meeting attendance fees	50,356	45,335	48,580
Annual allowance for ICT expenses	24,500	24,500	24,500
Travel and accommodation expenses	23,750	22,416	15,500
	152,152	143,986	140,315

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

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

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

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

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

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

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

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

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

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

EXPENSES

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

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

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

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

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

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

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

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

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

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events.	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 2027

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 2027

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	180	240	350
General purpose funding	6,000	7,025	12,800
Law, order, public safety	5,665	6,352	3,500
Health	2,571	1,363	2,045
Education and welfare	200,000	210,478	200,000
Housing	144,800	96,836	135,100
Community amenities	234,385	942,578	1,321,033
Recreation and culture	29,850	36,103	30,050
Transport	1,003,600	1,100,408	978,500
Economic services	1,453,610	452,661	487,730
Other property and services	207,000	290,247	37,000
	3,287,661	3,144,291	3,208,108

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

8.0 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

9.0 MEETING CLOSED TO PUBLIC

9.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

RECOMMENDATIONS

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(4) of the Local Government Act 1995:

9.1.(A) MINING LEASE HERITAGE OBJECTIONS AND TRIBUNAL PROCEEDINGS

This matter is considered to be confidential under Section 5.23 - (4a) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with if any of the following information is to be dealt with at a meeting, the council or committee may close the meeting to members of the public to the extent necessary to ensure that the information is dealt with at the meeting on a confidential basis —

(a) legal advice, or other information, over which the local government holds legal professional privilege;

9.0 MEETING CLOSED TO PUBLIC

9.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

10.0 NEXT MEETING

Tuesday 21st July 2026

11.0 CLOSURE OF MEETING