

**SPECIAL COUNCIL MEETING MINUTES**

**22 JULY 2025**

**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 24<sup>th</sup> June 2025
  - Main Roads WA - \$257,750 Maintenance
  - Regional Road Group - \$438,507
  - Horizon Power - \$225,000 Towards transformer for EV Fast chargers

**SPECIAL COUNCIL MEETING MINUTES**

**22 JULY 2025**

- 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
\$	\$	\$	\$
<b>Restricted by council</b>			
(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 31<sup>st</sup> 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 30<sup>th</sup> 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.

## SPECIAL COUNCIL MEETING MINUTES

22 JULY 2025

*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) \$368.46
  - 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 24<sup>th</sup> 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 24<sup>th</sup> 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 26<sup>th</sup> November 2025 or 2 months after the due date of the first instalment, whichever is later.
    - Third instalment to be made on or before 28<sup>th</sup> January 2026 or 2 months after the due date of the first instalment, whichever is later.
    - Fourth instalment to be made on or before 30<sup>th</sup> 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.



**SPECIAL COUNCIL MEETING MINUTES**

**22 JULY 2025**

**VOTING REQUIREMENT**

Absolute Majority

Simple Majority where noted

**COUNCIL DECISION**

**Moved: Cr RA Norrie**

**Seconded: Cr TM Nardone**

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**(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.

**CARRIED BY ABSOLUTE MAJORITY (7 VOTES TO 0)**

*For: Cr PJ Craig, Cr RA Norrie, Cr RM Cotterill,  
Cr F Harris, Cr TM Nardone, Cr AE Taylor, Cr LR Petersen*

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

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
<b>Revenue</b>		\$	\$	\$
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
<b>Expenses</b>				
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
<b>Net result for the period</b>		<b>1,825,293</b>	<b>379,447</b>	<b>2,236,734</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>1,825,293</b>	<b>379,447</b>	<b>2,236,734</b>

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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>		\$	\$	\$
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
<b>Payments</b>				
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)
<b>Net cash provided by operating activities</b>	4	3,833,449	3,301,961	1,201,194
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
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
<b>Net cash (used in) investing activities</b>		(4,720,425)	(2,659,359)	(6,464,773)
<b>Net increase (decrease) in cash held</b>		(886,976)	642,602	(5,263,579)
Cash at beginning of year		12,597,480	11,954,878	11,954,878
<b>Cash and cash equivalents at the end of the year</b>	4	<b>11,710,504</b>	<b>12,597,480</b>	<b>6,691,299</b>

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
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
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
<b>Total general rates</b>			2,198	72,047,211	10,671,726	40,000	10,711,726	9,653,361	9,050,561
		<b>Minimum</b>							
		\$							
<b>(ii) Minimum payment</b>									
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
<b>Total minimum payments</b>			552	614,510	203,390	0	203,390	152,065	234,215
<b>Total general rates and minimum payments</b>			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
		\$	%	%
<b>Option one</b>				
Single full payment	24/09/2025	0	0.0%	0.0%
<b>Option two</b>				
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**

		<b>2025/26 Budget 30 June 2026</b>	<b>2024/25 Actual 30 June 2025</b>	<b>2024/25 Budget 30 June 2025</b>
	<b>Note</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Current assets</b>				
Cash and cash equivalents	4	11,710,504	12,597,480	6,691,299
Receivables		545,513	967,513	1,123,026
Inventories		173,216	173,216	99,732
		<u>12,429,233</u>	<u>13,738,209</u>	<u>7,914,057</u>
<b>Less: current liabilities</b>				
Trade and other payables		(718,729)	(191,367)	(671,148)
Contract liabilities		0	(1,061,388)	0
Capital grant/contribution liability		0	(943,651)	0
Employee provisions		(223,961)	(223,961)	(223,961)
		<u>(942,690)</u>	<u>(2,420,367)</u>	<u>(895,109)</u>
<b>Net current assets</b>		<u>11,486,543</u>	<u>11,317,842</u>	<u>7,018,948</u>
<b>Less: Total adjustments to net current assets</b>	3(b)	<u>(11,486,543)</u>	<u>(5,803,883)</u>	<u>(7,018,948)</u>
<b>Net current assets used in the Statement of Financial Activity</b>		<u>0</u>	<u>5,513,959</u>	<u>0</u>

**(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	8	(11,710,504)	(6,027,844)	(7,242,909)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of employee benefit provisions held in reserve		223,961	223,961	223,961
<b>Total adjustments to net current assets</b>		<u>(11,486,543)</u>	<u>(5,803,883)</u>	<u>(7,018,948)</u>

**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	5	(101,961)	(32,461)	0
Add: Loss on asset disposals	5	94,101	69,277	53,584
Add: Depreciation	6	4,468,779	4,461,360	4,175,180
<b>Non cash amounts excluded from operating activities</b>		<u>4,460,919</u>	<u>4,498,176</u>	<u>4,228,764</u>

**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
<b>Total cash and cash equivalents</b>	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
<b>Restrictions</b>			
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
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	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)
<b>Net cash from operating activities</b>	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 life and amortisation method are reviewed at the end of each financial year.

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

**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**

<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
\$	\$	\$
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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(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
<b>Restricted by council</b>		
(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

<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
\$	\$	\$
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**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>President's</b>			
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
<b>Deputy President's</b>			
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
<b>Council member 1</b>			
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
<b>Council member 2</b>			
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
<b>Council member 3</b>			
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
<b>Council member 4</b>			
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
<b>Council member 5</b>			
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
<b>Total Council Member Remuneration</b>	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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
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**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
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
	<b>3,208,108</b>	<b>3,181,996</b>	<b>3,167,858</b>

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
<b>ALL</b>	<b>Income</b>			
<b>ALL</b>	<b>I03 · GENERAL PURPOSE FUNDING</b>			
<b>ALL</b>	<b>I031 · Rates</b>			
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	
<b>ALL</b>	<b>Total I031 · Rates</b>	<b>9,895,398.00</b>	<b>10,927,916</b>	
<b>ALL</b>	<b>I032 · Other GPF</b>			
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	
<b>ALL</b>	<b>Total I032 · Other GPF</b>	<b>265,434.00</b>	<b>245,434</b>	
<b>ALL</b>	<b>Total I03 · GENERAL PURPOSE FUNDING</b>	<b>10,160,832.00</b>	<b>11,173,350</b>	
<b>ALL</b>	<b>I04 · GOVERNANCE</b>			
<b>ALL</b>	<b>I041 · Governance - Membership</b>			
CEO	I041426 · Nomination Deposit	0.00	320	4 x Deposits
CEO	I041427 · Reimb. - Members	0.00	0	
CEO	I041429 · Reimbursements	0.00	0	
<b>ALL</b>	<b>Total I041 · Governance - Membership</b>	<b>0.00</b>	<b>320</b>	
<b>ALL</b>	<b>I042 · Governance - Other</b>			
CEO	I042001 · Freedom of Information	30.00	30	
<b>ALL</b>	<b>Total I042 · Governance - Other</b>	<b>30.00</b>	<b>30</b>	
<b>ALL</b>	<b>Total I04 · GOVERNANCE</b>	<b>30.00</b>	<b>350</b>	
<b>ALL</b>	<b>I05 · LAW ORDER &amp; PUBLIC SAFETY</b>			
<b>ALL</b>	<b>I052 · Animal Control</b>			
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
<b>ALL</b>	<b>Total I052 · Animal Control</b>	<b>3,850.00</b>	<b>3,500</b>	
<b>ALL</b>	<b>I053 · Community Safety</b>			
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
<b>ALL</b>	<b>Total I053 · Community Safety</b>	<b>15,600.00</b>	<b>10,600</b>	
<b>ALL</b>	<b>Total I05 · LAW ORDER &amp; PUBLIC SAFETY</b>	<b>19,450.00</b>	<b>14,100</b>	

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 * Double check against fees
ALL	<b>Total I074 - Admin. &amp; Inspections</b>	<b>845.00</b>	<b>845</b>	
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	<b>Total I076 - Other</b>	<b>1,700.00</b>	<b>1,200</b>	
ALL	<b>Total I07 - HEALTH</b>	<b>2,545.00</b>	<b>2,045</b>	
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	<b>Total I081 - Other Welfare</b>	<b>288,107.00</b>	<b>288,107</b>	
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	<b>Total I082 - Youth Services</b>	<b>154,641.00</b>	<b>126,141</b>	
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	<b>Total I083 - Other Education and Welfare</b>	<b>370,538.00</b>	<b>112,913</b>	
ALL	<b>Total I08 - WELFARE AND EDUCATION</b>	<b>813,286.00</b>	<b>527,161</b>	
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	<b>Total I091 - Staff Housing</b>	<b>61,280.00</b>	<b>51,800</b>	

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Area	Account	24/25 Budget	25/26 Budget	Comment
<b>ALL</b>	<b>I092 - Other Housing</b>			
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	
<b>ALL</b>	<b>Total I092 - Other Housing</b>	<b>49,450.00</b>	<b>88,300</b>	
<b>ALL</b>	<b>Total I09 - HOUSING</b>	<b>110,730.00</b>	<b>140,100</b>	
<b>ALL</b>	<b>I10 - COMMUNITY AMENITIES</b>			
<b>ALL</b>	<b>I101 - Sanitation - Household</b>			
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
<b>ALL</b>	<b>Total I101 - Sanitation - Household</b>	<b>76,993.00</b>	<b>78,914</b>	
<b>ALL</b>	<b>I102 - Sanitation Other</b>			
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
<b>ALL</b>	<b>Total I102 - Sanitation Other</b>	<b>441,404.00</b>	<b>475,949</b>	
<b>ALL</b>	<b>I103 - Sewerage</b>			
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
<b>ALL</b>	<b>Total I103 - Sewerage</b>	<b>452,000.00</b>	<b>801,000</b>	
<b>ALL</b>	<b>I106 - Town Planning</b>			
MBS	I106001 - Town Planning Fees	11,000.00	500	Not anticipating major town planning scheme income 25/26
<b>ALL</b>	<b>Total I106 - Town Planning</b>	<b>11,000.00</b>	<b>500</b>	
<b>ALL</b>	<b>I107 - Other</b>			
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	
<b>ALL</b>	<b>Total I107 - Other</b>	<b>18,681.00</b>	<b>22,181</b>	
<b>ALL</b>	<b>Total I10 - COMMUNITY AMENITIES</b>	<b>1,000,078.00</b>	<b>1,378,544</b>	
<b>ALL</b>	<b>I11 - RECREATION &amp; CULTURE</b>			
<b>ALL</b>	<b>I112 - Sponsored Community Programs</b>			
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
<b>ALL</b>	<b>Total I112 - Sponsored Community Programs</b>	<b>301,500.00</b>	<b>110,000</b>	



Area	Account	24/25 Budget	25/26 Budget	Comment
<b>ALL</b>	<b>I113 - Other Recreation</b>			
MCS	I113010 - Other Grants Various	10,000.00	10,000	
MCS	I113006 - National Australia Day Grant	10,000.00	10,000	
<b>ALL</b>	<b>Total I113 - Other Recreation</b>	<b>20,000.00</b>	<b>20,000</b>	
<b>ALL</b>	<b>I114 - Recreation Centre</b>			
MCS	I114174 - Oval Facility Hall - Hire	350.00	350	
MCS	<b>Charge Up Workplace Grant</b>		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
<b>ALL</b>	<b>Total I114 - Recreation Centre</b>	<b>33,100.00</b>	<b>264,031</b>	
<b>ALL</b>	<b>I117 - Community Resource Centre</b>			
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	
<b>ALL</b>	<b>Total I117 - Community Resource Centre</b>	<b>1,082,326.00</b>	<b>1,341,415</b>	
<b>ALL</b>	<b>Total I11 - RECREATION &amp; CULTURE</b>	<b>1,436,926.00</b>	<b>1,735,446</b>	
<b>ALL</b>	<b>I12 - TRANSPORT</b>			
<b>ALL</b>	<b>I122 - Maintenance</b>			
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
<b>ALL</b>	<b>Total I122 - Maintenance</b>	<b>3,791,365.00</b>	<b>2,320,756</b>	

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Area	Account	24/25 Budget	25/26 Budget	Comment
<b>ALL</b>	<b>I126 · Aerodrome</b>			
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	
<b>ALL</b>	<b>Total I126 · Aerodrome</b>	<b>1,059,547.00</b>	<b>978,500</b>	
<b>ALL</b>	<b>Total I12 · TRANSPORT</b>	<b>4,850,912.00</b>	<b>3,299,256</b>	
<b>ALL</b>	<b>I13 · ECONOMIC SERVICES</b>			
<b>ALL</b>	<b>I132 · Tourism/Area Promotion</b>			
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	
<b>ALL</b>	<b>Total I132 · Tourism/Area Promotion</b>	<b>73,000.00</b>	<b>12,000</b>	
<b>ALL</b>	<b>I133 · Building Control</b>			
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
<b>ALL</b>	<b>Total I133 · Building Control</b>	<b>86,110.00</b>	<b>36,110</b>	
<b>ALL</b>	<b>I134 · Gwalia Historical Precinct</b>			
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	
<b>ALL</b>	<b>Total I134 · Gwalia Historical Precinct</b>	<b>299,904.00</b>	<b>277,000</b>	
<b>ALL</b>	<b>I135 · Information Centre</b>			
MCS	I135001 · Gifts/Other Product Sales	1,500.00	1,000	
MCS	I135002 · Tourist Souvenir Sales	2,000.00	2,000	
<b>ALL</b>	<b>Total I135 · Information Centre</b>	<b>3,500.00</b>	<b>3,000</b>	
<b>ALL</b>	<b>I136 · Other Economic Services</b>			
CEO	I136501 · Proceeds from Land for Resale	0.00	0	
<b>ALL</b>	<b>Total I136 · Other Economic Services</b>	<b>0.00</b>	<b>0</b>	

Area	Account	24/25 Budget	25/26 Budget	Comment
<b>ALL</b>	<b>I137 · Leonora Shared Off.Admin Centre</b>			
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
<b>ALL</b>	<b>Total I137 · Leonora Shared Off.Admin Centre</b>	<b>175,838.00</b>	<b>186,620</b>	
<b>ALL</b>	<b>I138 · Leonora Golden Gift</b>			
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	
<b>ALL</b>	<b>Total I138 · Leonora Golden Gift</b>	<b>225,155.00</b>	<b>225,000</b>	
<b>ALL</b>	<b>Total I13 · ECONOMIC SERVICES</b>	<b>863,507.00</b>	<b>739,730</b>	
<b>ALL</b>	<b>I14 · OTHER PROPERTY &amp; SERVICES</b>			
<b>ALL</b>	<b>I141 · Private Works</b>			
MWS	I141450 · Charges - plant hire	5,000.00	7,000	Pro rata estimate based on 24/25 actual
<b>ALL</b>	<b>Total I141 · Private Works</b>	<b>5,000.00</b>	<b>7,000</b>	
<b>ALL</b>	<b>I142 · Administration Overheads</b>			
MBS	I142400 · Admin Reimbursements	2,200.00	2,000	Maintain previous year
<b>ALL</b>	<b>Total I142 · Administration Overheads</b>	<b>2,200.00</b>	<b>2,000</b>	
<b>ALL</b>	<b>I144 · Plant Costs</b>			
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
<b>ALL</b>	<b>Total I144 · Plant Costs</b>	<b>30,000.00</b>	<b>85,000</b>	
<b>ALL</b>	<b>I145 · Unclassified</b>			
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
<b>ALL</b>	<b>Total I145 · Unclassified</b>	<b>90,000.00</b>	<b>60,000</b>	
<b>ALL</b>	<b>Total I14 · OTHER PROPERTY &amp; SERVICES</b>	<b>127,200.00</b>	<b>154,000</b>	
<b>ALL</b>	<b>Total Income</b>	<b>19,385,466.00</b>	<b>19,164,081</b>	

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Area	Account	24/25 Budget	25/26 Budget	Comment
<b>Expense</b>				
<b>ALL</b>	<b>E03 · GENERAL PURPOSE FUNDING.</b>			
<b>ALL</b>	<b>E031 · Rates</b>			
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
<b>ALL</b>	<b>Total E031 · Rates</b>	<b>770,269.00</b>	<b>259,222</b>	
<b>ALL</b>	<b>Total E03 · GENERAL PURPOSE FUNDING.</b>	<b>770,269.00</b>	<b>259,222</b>	
<b>ALL</b>	<b>E04 · GOVERNANCE.</b>			
<b>ALL</b>	<b>E041 · Membership</b>			
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	
<b>ALL</b>	<b>Total E041 · Membership</b>	<b>917,070.00</b>	<b>1,113,094</b>	
<b>ALL</b>	<b>E042 · Other</b>			
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
<b>ALL</b>	<b>Total E042 · Other</b>	<b>96,000.00</b>	<b>95,063</b>	
<b>ALL</b>	<b>Total E04 · GOVERNANCE.</b>	<b>1,013,070.00</b>	<b>1,208,157</b>	

Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	<b>E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>			
ALL	<b>E052 - Animal Control</b>			
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	<b>Total E052 - Animal Control</b>	<b>204,302.00</b>	<b>332,420</b>	
ALL	<b>E053 - Community Safety</b>			
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	<b>Total E053 - Community Safety</b>	<b>42,113.00</b>	<b>44,759</b>	
ALL	<b>Total E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>	<b>246,415.00</b>	<b>377,179</b>	
ALL	<b>E07 - HEALTH.</b>			
ALL	<b>E071 - Admin. &amp; Inspections</b>			
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	<b>Total E071 - Admin. &amp; Inspections</b>	<b>333,281.00</b>	<b>381,957</b>	
ALL	<b>E074 - Doctor &amp; Medical Centre</b>			
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	<b>Total E074 - Doctor &amp; Medical Centre</b>	<b>427,948.00</b>	<b>313,654</b>	
ALL	<b>E075 - Pest Control</b>			
MWS	E075020 - Mosquito Control	500.00	3,000	Chemicals, traps, microscope
ALL	<b>Total E075 - Pest Control</b>	<b>500.00</b>	<b>3,000</b>	
ALL	<b>Total E07 - HEALTH.</b>	<b>761,729.00</b>	<b>698,611</b>	
ALL	<b>E08 - EDUCATION AND WELFARE</b>			
ALL	<b>E081 - Education</b>			
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
<b>ALL</b>	<b>Total E081 · Education</b>	<b>795,126.00</b>	<b>719,470</b>	
<b>ALL</b>	<b>E082 · Youth Services</b>			
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
<b>ALL</b>	<b>Total E082 · Youth Services</b>	<b>683,147.00</b>	<b>631,716</b>	
<b>ALL</b>	<b>E083 · Other Education and Welfare</b>			
MCS	E083005 · Driver Access & Equity Grant	331,931.00	123,483	
CEO	E083004 · Safer Leonora Projects	10,000.00	20,000	
<b>ALL</b>	<b>Total E083 · Other Education and Welfare</b>	<b>341,931.00</b>	<b>143,483</b>	
<b>ALL</b>	<b>Total E08 · EDUCATION AND WELFARE</b>	<b>1,820,204.00</b>	<b>1,494,669</b>	
<b>ALL</b>	<b>E09 · HOUSING.</b>			
<b>ALL</b>	<b>E091 · Staff Housing</b>			
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	
<b>ALL</b>	<b>Total E091 · Staff Housing</b>	<b>19,045.00</b>	<b>0</b>	

Area	Account	24/25 Budget	25/26 Budget	Comment
<b>ALL</b>	<b>E092 · Other Housing</b>			
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
<b>ALL</b>	<b>Total E092 · Other Housing</b>	<b>-14,848.00</b>	<b>0</b>	
<b>ALL</b>	<b>Total E09 · HOUSING.</b>	<b>4,197.00</b>	<b>0</b>	
<b>ALL</b>	<b>E10 · COMMUNITY AMENITIES.</b>			
<b>ALL</b>	<b>E101 · Sanitation Household</b>			
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
<b>ALL</b>	<b>Total E101 · Sanitation Household</b>	<b>191,341.00</b>	<b>208,522.52</b>	
<b>ALL</b>	<b>E102 · Sanitation Other</b>			
MWS	E102020 · Commercial Refuse Collection	10,646.00	35,000	Pro rata estimate based on 24/25 actual
<b>ALL</b>	<b>Total E102 · Sanitation Other</b>	<b>10,646.00</b>	<b>35,000</b>	
<b>ALL</b>	<b>E103 · Sewerage</b>			
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
<b>ALL</b>	<b>Total E103 · Sewerage</b>	<b>159,733.00</b>	<b>194,876</b>	
<b>ALL</b>	<b>E106 · T.P. &amp; Regional Devel</b>			
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.
<b>ALL</b>	<b>Total E106 · T.P. &amp; Regional Devel</b>	<b>146,256.00</b>	<b>432,166</b>	
<b>ALL</b>	<b>E107 · Other</b>			
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
<b>ALL</b>	<b>Total E107 · Other</b>	<b>221,166.00</b>	<b>225,697</b>	
<b>ALL</b>	<b>Total E10 · COMMUNITY AMENITIES.</b>	<b>729,142.00</b>	<b>1,096,262</b>	

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Area	Account	24/25 Budget	25/26 Budget	Comment
ALL	<b>E11 - RECREATION &amp; CULTURE.</b>			
ALL	<b>E112 - Sponsored Community Programs</b>			
MCS	E112015 - NAIDOC Week	10,581.00	20,000	
MCS	E112014 - School Holiday Program	25,000.00	40,000	
ALL	<b>Total E112 - Sponsored Community Programs</b>	<b>35,581.00</b>	<b>60,000</b>	
ALL	<b>E113 - Other Recreation</b>			
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	<b>Total E113 - Other Recreation</b>	<b>1,150,035.00</b>	<b>1,485,643</b>	
ALL	<b>E114 - Recreation Centre</b>			
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	<b>Total E114 - Recreation Centre</b>	<b>714,525.00</b>	<b>679,911</b>	
ALL	<b>E115 - TV &amp; Radio</b>			
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	<b>Total E115 - TV &amp; Radio</b>	<b>36,793.00</b>	<b>24,613</b>	



Area	Account	24/25 Budget	25/26 Budget	Comment
<b>ALL</b>	<b>E116 - Library</b>			
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	
<b>ALL</b>	<b>Total E116 - Library</b>	<b>93,049.00</b>	<b>149,942</b>	
<b>ALL</b>	<b>E117 - Community Resource Centre</b>			
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	
<b>ALL</b>	<b>Total E117 - Community Resource Centre</b>	<b>1,256,551.00</b>	<b>1,136,222</b>	
<b>ALL</b>	<b>E118 - Oval Complex</b>			
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	
<b>ALL</b>	<b>Total E118 - Oval Complex</b>	<b>14,213.00</b>	<b>17,793</b>	
<b>ALL</b>	<b>E119 - Lawn Bowls Facility</b>			
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	
<b>ALL</b>	<b>Total E119 - Lawn Bowls Facility</b>	<b>48,234.00</b>	<b>46,274</b>	
<b>ALL</b>	<b>Total E11 - RECREATION &amp; CULTURE.</b>	<b>3,348,981.00</b>	<b>3,600,397</b>	
<b>ALL</b>	<b>E12 - TRANSPORT.</b>			

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Area	Account	24/25 Budget	25/26 Budget	Comment
<b>ALL</b>	<b>E122 - Maintenance</b>			
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
<b>ALL</b>	<b>Total E122 - Maintenance</b>	<b>4,608,235.00</b>	<b>4,664,075</b>	
<b>ALL</b>	<b>E126 - Aerodrome</b>			
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
<b>ALL</b>	<b>Total E126 - Aerodrome</b>	<b>1,058,863.00</b>	<b>841,028</b>	
<b>ALL</b>	<b>Total E12 - TRANSPORT.</b>	<b>5,667,098.00</b>	<b>5,505,103</b>	
<b>ALL</b>	<b>E13 - ECONOMIC SERVICES.</b>			
<b>ALL</b>	<b>E139 - Other Heritage Projects</b>			
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)
<b>ALL</b>	<b>Total E139 - Other Heritage Projects</b>	<b>114,967.00</b>	<b>133,000</b>	
<b>ALL</b>	<b>E131 - Rural Services</b>			
MWS	E131045 - Cactus Eradication	50,000.00	27,000	Pro rata estimate based on 24/25 actual
<b>ALL</b>	<b>Total E131 - Rural Services</b>	<b>50,000.00</b>	<b>27,000</b>	

Area	Account	24/25 Budget	25/26 Budget	Comment
<b>ALL</b>	<b>E132 - Tourism/Area Promotion</b>			
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
<b>ALL</b>	<b>Total E132 - Tourism/Area Promotion</b>	<b>231,127.00</b>	<b>300,279</b>	
<b>ALL</b>	<b>E133 - Building Control</b>			
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
<b>ALL</b>	<b>Total E133 - Building Control</b>	<b>145,267.00</b>	<b>225,793</b>	
<b>ALL</b>	<b>E134 - Gwalia Historical Precinct</b>			
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
<b>ALL</b>	<b>Total E134 - Gwalia Historical Precinct</b>	<b>1,290,701.00</b>	<b>1,222,952</b>	
<b>ALL</b>	<b>E135 - Information Centre</b>			
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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Area	Account	24/25 Budget	25/26 Budget	Comment
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	<b>Total E135 · Information Centre</b>	<b>122,344.00</b>	<b>179,090</b>	
ALL	<b>E136 · Other Economic Services</b>			
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	<b>Total E136 · Other Economic Services</b>	<b>316,915.00</b>	<b>303,734</b>	
ALL	<b>E137 · Leonora Shared Off/Admin Centre</b>			
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	<b>Total E137 · Leonora Shared Off/Admin Centre</b>	<b>176,276.00</b>	<b>160,140</b>	
ALL	<b>E138 · Leonora Golden Gift</b>			
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	<b>Total E138 · Leonora Golden Gift</b>	<b>451,032.00</b>	<b>529,600</b>	
ALL	<b>Total E13 · ECONOMIC SERVICES.</b>	<b>2,898,629.00</b>	<b>3,081,588</b>	
ALL	<b>E14 · OTHER PROPERTY &amp; SERVICES.</b>			
ALL	<b>E141 · Private Works</b>			
MWS	E141010 · Private Works	5,655.00	7,600	Pro rata estimate based on 24/25 actual
ALL	<b>Total E141 · Private Works</b>	<b>5,655.00</b>	<b>7,600</b>	
ALL	<b>E142 · Administration Overheads</b>			
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	<b>Total E142 · Administration Overheads</b>	<b>-162,174.00</b>	<b>0</b>	
ALL	<b>E143 · Works Overheads</b>			
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

## 2025/2026 Draft Operating Budget (Detailed)

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Area	Account	24/25 Budget	25/26 Budget	Comment
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	<b>Total E143 · Works Overheads</b>	<b>-60,000.00</b>	<b>0</b>	
ALL	<b>E144 · Plant Costs</b>			
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	<b>Total E144 · Plant Costs</b>	<b>232,643.00</b>	<b>0</b>	
ALL	<b>E146 · Salaries Control</b>			
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	<b>Total E146 · Salaries Control</b>	<b>0.00</b>	<b>0</b>	
ALL	<b>E147 · Other Unclassified</b>			
MBS	E147012 · Workers Compensation	5,154.00	10,000	
MBS	E149999 · Suspense Account		0	
ALL	<b>Total E147 · Other Unclassified</b>	<b>5,154.00</b>	<b>10,000</b>	
ALL	<b>E148 · Plant Depreciation (Costed)</b>			
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	<b>Total E148 · Plant Depreciation (Costed)</b>	<b>-94,078.00</b>	<b>0</b>	
ALL	<b>Total E14 · OTHER PROPERTY &amp; SERVICES.</b>	<b>-72,800.00</b>	<b>17,600</b>	
ALL	<b>Total Expense</b>	<b>17,186,934.00</b>	<b>17,338,790</b>	
ALL	<b>Net Income/Loss</b>	<b>2,198,532.00</b>	<b>1,825,291</b>	
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
<b>49</b>	<b>Total</b>	<b>6,731,511</b>	

## 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
<b>Total</b>	<b>6,027,844</b>	<b>-</b>	<b>5,682,659.52</b>	<b>11,710,503</b>

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