

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

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

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

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26 Budget	2024/25 Actual	2024/25 Budget
Rates	\$ 11,337,116	\$ 9,448,431	\$ 9,284,776
Grants, subsidies and contributions	1,246,772	2,540,957	1,019,873
Fees and charges	3,208,108	3,181,996	3,167,858
Interest revenue	160,000	134,653	150,000
Goods and services tax received	513,297	388,327	551,597
Other revenue	130,000	149,637	78,450
	16,595,293	15,844,001	14,252,554

Payments

Employee costs	(5,108,109)	(5,178,141)	(6,314,166)
Materials and contracts	(5,978,629)	(5,507,267)	(4,963,470)
Utility charges	(334,900)	(442,928)	(407,510)
Insurance paid	(367,920)	(365,992)	(343,546)
Goods and services tax paid	(669,551)	(866,438)	(805,333)
Other expenditure	(302,735)	(181,274)	(217,335)
	(12,761,844)	(12,542,040)	(13,051,360)

Net cash provided by operating activities

4 3,833,449 3,301,961 1,201,194

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a) (2,509,047)	(1,591,831)	(2,092,700)
Payments for construction of infrastructure	5(b) (4,222,464)	(1,653,040)	(7,336,980)
Capital grants, subsidies and contributions	1,397,086	439,987	2,887,907
Proceeds from sale of property, plant and equipment	5(a) 614,000	145,525	77,000
Net cash (used in) investing activities	(4,720,425)	(2,659,359)	(6,464,773)

Net increase (decrease) in cash held

(886,976) 642,602 (5,263,579)

Cash at beginning of year

12,597,480 11,954,878 11,954,878

Cash and cash equivalents at the end of the year

4 **11,710,504** **12,597,480** **6,691,299**

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

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

OPERATING ACTIVITIES

Revenue from operating activities

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

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
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Amount attributable to operating activities

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

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

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	5,513,959	3,333,618	3,700,183
Amount attributable to investing activities		3,945,475	3,940,928	2,137,232
Amount attributable to financing 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
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SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2024/25 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

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

New accounting standards for application in future years

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

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

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

*Rateable Value at time of adopting budget.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

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

Option 2 (Four Instalments)

First instalment to be

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

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	11,710,504	12,597,480	6,691,299
	545,513	967,513	1,123,026
	173,216	173,216	99,732
	12,429,233	13,738,209	7,914,057
	(718,729)	(191,367)	(671,148)
	0	(1,061,388)	0
	0	(943,651)	0
	(223,961)	(223,961)	(223,961)
	(942,690)	(2,420,367)	(895,109)
	11,486,543	11,317,842	7,018,948
3(b)	(11,486,543)	(5,803,883)	(7,018,948)
	0	5,513,959	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

8	(11,710,504)	(6,027,844)	(7,242,909)
	223,961	223,961	223,961
	(11,486,543)	(5,803,883)	(7,018,948)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation

Non cash amounts excluded from operating activities

5	(101,961)	(32,461)	0
5	94,101	69,277	53,584
6	4,468,779	4,461,360	4,175,180
	4,460,919	4,498,176	4,228,764

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

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

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings
Plant and equipment
Infrastructure - roads, drainage & footpaths
Infrastructure - other

By Program

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

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

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

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

AMORTISATION

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

(b) New borrowings - 2025/26

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	35,000	35,000	53,000
Credit card balance at balance date	0	11,990	0
Total amount of credit unused	35,000	46,990	53,000

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

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

(b) Reserve Accounts - Purposes

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

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

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

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

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

The net result includes as expenses

(b) Auditors remuneration

Audit services

Other services

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

(c) Write offs

General rate

Fees and charges

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

(d) Low Value lease expenses

Office equipment

0	0	5,500
0	0	5,500

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

10. COUNCIL MEMBERS REMUNERATION

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

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

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

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

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Collection of Rates revenue, financial assistance grants for general purpose and interest revenue.

Law, order, public safety

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

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

Health

To provide services for community and environmental health.

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

Education and welfare

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

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

Housing

Provision of shire housing and privately rented accommodation.

Provision of staff and residential housing.

Community amenities

To provide amenities required by the community.

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

Recreation and culture

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

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

Transport

To provide safe and effective transport services to the community.

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

Economic services

To help promote Leonora and its economic wellbeing.

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

Other property and services

To monitor and control operating accounts.

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

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

13. FEES AND CHARGES

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

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