



Annual Budget

For Year Ended 30 June 2027

SHIRE OF CUBALLING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Cuballing a Class 4 local government conducts the operations of a local government with the following community vision:

A progressive, diverse and caring community, with access to modern services and infrastructure, in a unique part of the world.

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,100,918	1,880,840	1,840,179
Grants, subsidies and contributions		1,129,887	1,856,012	1,671,139
Fees and charges	13	450,476	501,067	396,374
Interest revenue	9(a)	60,042	50,887	90,700
Other revenue		129,180	100,146	69,770
		3,870,503	4,388,952	4,068,162
Expenses				
Employee costs		(1,764,178)	(1,016,750)	(1,304,853)
Materials and contracts		(1,505,087)	(898,949)	(1,350,489)
Utility charges		(181,453)	(174,847)	(174,753)
Depreciation	6	(2,851,458)	(2,853,402)	(2,808,152)
Finance costs	9(c)	(38,779)	(43,010)	(45,978)
Insurance		(262,480)	(258,214)	(238,568)
Other expenditure		(99,168)	(81,332)	(59,466)
		(6,702,603)	(5,326,504)	(5,982,259)
		(2,832,100)	(937,552)	(1,914,097)
Capital grants, subsidies and contributions		5,829,358	3,131,346	3,344,919
Profit on asset disposals	5	1,864	6,214	8,000
Loss on asset disposals	5	(200)	(4,600)	(9,000)
Fair value adjustments to financial assets at fair value through profit or loss		0	37,779	0
		5,831,022	3,170,739	3,343,919
Net result for the period		2,998,922	2,233,187	1,429,822
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		2,998,922	2,233,187	1,429,822

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

SHIRE OF CUBALLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		\$	\$	\$
Rates		2,100,918	1,900,344	1,834,179
Grants, subsidies and contributions		1,129,887	1,897,096	1,678,639
Fees and charges		450,476	501,067	396,374
Interest revenue		60,042	50,887	90,700
Goods and services tax received		958,537	521,066	633,389
Other revenue		129,180	100,146	69,770
		4,829,040	4,970,606	4,703,051

Payments

Employee costs		(1,724,178)	(1,006,936)	(1,274,853)
Materials and contracts		(1,290,170)	(935,103)	(1,189,070)
Utility charges		(181,453)	(174,847)	(174,753)
Finance costs		(38,779)	(45,186)	(45,978)
Insurance paid		(262,480)	(258,214)	(238,568)
Goods and services tax paid		(942,099)	(548,573)	(633,389)
Other expenditure		(99,168)	(81,332)	(59,466)
		(4,538,327)	(3,050,191)	(3,616,077)

Net cash provided by operating activities

4 290,713 1,920,415 1,086,974

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(4,674,374)	(515,758)	(811,200)
Payments for construction of infrastructure	5(b)	(2,879,877)	(3,731,480)	(3,874,171)
Proceeds from capital grants, subsidies and contributions		5,710,105	3,123,972	3,337,545
Proceeds from disposal of property, plant and equipment	5(a)	66,455	98,014	96,000
Net cash (used in) investing activities		(1,777,691)	(1,025,252)	(1,251,826)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(183,772)	(176,573)	(198,381)
Proceeds from new borrowings	7(a)	750,000	0	250,000
Net cash provided by (used in) financing activities		566,228	(176,573)	51,619

Net increase (decrease) in cash held

(920,750) 718,590 (113,233)

Cash at beginning of year 2,121,631 1,403,040 1,218,987

Cash and cash equivalents at the end of the year

4 1,200,881 2,121,630 1,105,754

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

SHIRE OF CUBALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

General rates	2(a)(i)
Rates excluding general rates	2(a)
Grants, subsidies and contributions	
Fees and charges	13
Interest revenue	9(a)
Other revenue	
Profit on asset disposals	5
Fair value adjustments to financial assets at fair value through profit or loss	

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions
Proceeds from disposal of property, plant and equipment

Outflows from investing activities

Acquisition of property, plant and equipment
Acquisition of infrastructure
Payments for financial assets at amortised cost - term deposits

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus remaining after the imposition of general rates

Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
2(a)(i)	2,100,161	1,880,139	1,839,478
2(a)	757	701	701
	1,129,887	1,856,012	1,671,139
13	450,476	501,067	396,374
9(a)	60,042	50,887	90,700
	129,180	100,146	69,770
5	1,864	6,214	8,000
	0	37,779	0
	3,872,367	4,432,945	4,076,162
	(1,764,178)	(1,016,750)	(1,304,853)
	(1,505,087)	(898,949)	(1,350,489)
	(181,453)	(174,847)	(174,753)
6	(2,851,458)	(2,853,402)	(2,808,152)
9(c)	(38,779)	(43,010)	(45,978)
	(262,480)	(258,214)	(238,568)
	(99,168)	(81,332)	(59,466)
5	(200)	(4,600)	(9,000)
	(6,702,803)	(5,331,104)	(5,991,259)
3(c)	2,757,823	2,809,643	2,767,400
	(72,613)	1,911,484	852,303
	5,829,358	3,131,346	3,344,919
5(a)	66,455	98,014	96,000
	5,895,813	3,229,360	3,440,919
5(a)	(4,674,374)	(515,758)	(811,200)
5(b)	(2,879,877)	(3,731,480)	(3,874,171)
	0	0	
	(7,554,251)	(4,247,238)	(4,685,371)
	(1,658,438)	(1,017,878)	(1,244,452)
	750,000	0	250,000
8(a)	100,000	0	50,000
	850,000	0	300,000
7(a)	(183,772)	(176,573)	(198,381)
8(a)	(250,341)	(26,492)	(237,499)
	(434,113)	(203,065)	(435,880)
	415,887	(203,065)	(135,880)
3	1,315,164	624,622	528,029
	(72,613)	1,911,484	852,303
	(1,658,438)	(1,017,878)	(1,244,452)
	415,887	(203,065)	(135,880)
3	0	1,315,164	0

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

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

1 BASIS OF PREPARATION

The annual budget of the Shire of Cuballing which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2025/26 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

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

- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment
- Infrastructure
- Expected credit losses on financial assets
- Impairment losses of non-financial assets
- Measurement of employee benefits

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Townsite	Gross rental valuation	0.105740	204	3,563,012	376,753	1,000	377,753	350,974	350,237
Rural	Unimproved valuation	0.004133	190	324,320,000	1,340,415	4,000	1,344,415	1,237,878	1,237,031
Total general rates			394	327,883,012	1,717,168	5,000	1,722,168	1,588,852	1,587,268
(ii) Minimum payment									
		Minimum \$							
Townsite	Gross rental valuation	1,112	128	544,508	142,336	0	142,336	130,810	130,810
Rural	Unimproved valuation	1,501	157	31,313,178	235,657	0	235,657	222,400	222,400
Total minimum payments			285	31,857,686	377,993	0	377,993	353,210	353,210
Total general rates and minimum payments			679	359,740,698	2,095,161	5,000	2,100,161	1,942,062	1,940,478
(iii) Ex-gratia rates									
CBH Group		1.000000	1	757	757	0	757	701	701
					2,095,918	5,000	2,100,918	1,942,763	1,941,179
Discounts (Refer note 2(d))							0	(61,923)	(70,000)
Concessions (Refer note 2(e))							0	0	(31,000)
Total rates					2,095,918	5,000	2,100,918	1,880,840	1,840,179
Instalment plan charges							2,200	2,880	2,000
Instalment plan interest							4,500	4,789	4,200
Late payment of rate or service charge interest							10,000	8,361	14,000
							16,700	16,030	20,200

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

*Rateable Value at time of adopting budget.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Single full payment 2/10/2026

Option 2 (Four Instalments)

First Instalment 2/10/2026

Second instalment 4/12/2026

Third instalment 5/02/2027

Fourth instalment 9/04/2027

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	4/09/2026	N/A	N/A	11.00%
Option two				
First instalment				
Second instalment				
Option two				
First instalment	2/10/2026	N/A	N/A	11.00%
Second instalment	4/12/2026	10	5.50%	11.00%
Third instalment	5/02/2027	10	5.50%	11.00%
Fourth instalment	9/04/2027	10	5.50%	11.00%

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
Discount applied to all rate classes	Rate	N/A	Various	\$ 0	\$ 61,923	\$ 70,000	The discount offered to ratepayers whose payment of the full amount owing including arrears, is received on or before 21 days after the date of service appearing on the rates notice ceased at 30 June 2026.
				0	61,923	70,000	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates write offs	Rate	Waiver	N/A	Various	\$ 20,000	\$ 39,714	\$ 30,000	Rates written off after all other attempts to recover the outstanding funds have been exhausted.	To accurately reflect the amount of outstanding rates recoverable.
Financial Hardship Subsidy	Rate	Waiver	N/A	Various	5,000	0	1,000	Ratepayers that can demonstrate financial hardship.	Provide support to ratepayers in the community experiencing financial difficulties.
					25,000	39,714	31,000		

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Capital grant/contributions liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	1,200,881	2,121,631	1,105,754
	54,307	70,745	149,928
	10,000	10,205	15,000
	0	79,712	30,284
	1,265,188	2,282,293	1,300,966
	(380,920)	(205,920)	(331,374)
	0	(119,253)	(116,006)
7	(324,081)	(183,772)	(229,369)
	(196,609)	(196,609)	(194,925)
	(901,610)	(705,554)	(871,674)
	363,578	1,576,739	429,292
3(b)	(363,578)	(261,575)	(429,292)
	0	1,315,164	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: Reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
Add: Current liabilities covered by funds held in reserve account
- Current portion of employee benefit provisions

Total adjustments to net current assets

8	(882,892)	(732,551)	(893,562)
	324,081	183,772	229,369
	195,233	287,204	234,901
	(363,578)	(261,575)	(429,292)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Loss on asset disposals
Add: Depreciation
Movement in current liabilities associated funds held in reserve account:
- Current portion of employee benefit provisions
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates

Non cash amounts excluded from operating activities

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
5	(1,864)	(6,214)	(8,000)
	0	(37,779)	0
5	200	4,600	9,000
6	2,851,458	2,853,402	2,808,152
	(91,971)	10,552	(41,752)
	0	(14,918)	0
	2,757,823	2,809,643	2,767,400

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

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 1,200,881	\$ 2,121,631	\$ 1,105,754
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		882,892	851,804	303,507
Restricted financial assets at amortised cost - term deposits		0	0	706,061
		882,892	851,804	1,009,568
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	882,892	732,551	893,562
Contract liabilities		0	0	0
Capital grant/contributions liabilities		0	119,253	116,006
Total restricted financial assets		882,892	851,804	1,009,568
(b) Reconciliation of net cash provided by operating activities				
Net result		2,998,922	2,233,187	1,429,822
Non-cash items:				
Depreciation	6	2,851,458	2,853,402	2,808,152
(Profit)/loss on sale of assets	5	(1,664)	(1,614)	1,000
Adjustments to fair value of financial assets at fair value through profit and loss		0	(37,779)	0
Changes in assets and liabilities:				
Decrease in receivables		16,438	33,081	1,500
(Increase)/decrease in inventories		205	1,214	(3,581)
Decrease in other assets		79,712	27,605	0
(Increase)/decrease in trade and other payables		175,000	(57,335)	195,000
(Increase) in capital grant/contributions liabilities		(119,253)	(7,374)	(7,374)
Capital grants, subsidies and contributions		(5,710,105)	(3,123,972)	(3,337,545)
Net cash provided by operating activities		290,713	1,920,415	1,086,974

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

2026/27 Budget						2025/26 Actual						2025/26 Budget					
	Disposals -		Disposals -		Disposals -	Disposals -	Disposals -		Disposals -		Disposals -	Disposals -	Disposals -		Disposals -		Disposals -
	Additions	Net Book Value	Sale Proceeds	Profit			Additions	Net Book Value	Sale Proceeds	Profit			Additions	Net Book Value	Sale Proceeds	Profit	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment																	
Land - freehold land	250,000	0	0	0	0	0	250,000	0	0	0	0	0	250,000	0	0	0	0
Buildings	4,040,099	0	0	0	0	0	34,262	0	0	0	0	0	70,600	0	0	0	0
Furniture and equipment	13,600	0	0	0	0	0	19,571	0	0	0	0	0	25,600	0	0	0	0
Plant and equipment	370,675	(64,791)	66,455	1,864	(200)	0	461,925	(96,400)	98,014	6,214	(4,600)	0	465,000	(97,000)	96,000	8,000	(9,000)
Total	4,674,374	(64,791)	66,455	1,864	(200)	0	515,758	(96,400)	98,014	6,214	(4,600)	0	811,200	(97,000)	96,000	8,000	(9,000)
(b) Infrastructure																	
Infrastructure - roads	2,148,822	0	0	0	0	0	3,558,234	0	0	0	0	0	3,624,171	0	0	0	0
Infrastructure - bridges	460,000	0	0	0	0	0	46,330	0	0	0	0	0	40,000	0	0	0	0
Infrastructure - parks, ovals and playgrounds	221,055	0	0	0	0	0	85,416	0	0	0	0	0	116,500	0	0	0	0
Infrastructure - other	50,000	0	0	0	0	0	41,500	0	0	0	0	0	93,500	0	0	0	0
Total	2,879,877	0	0	0	0	0	3,731,480	0	0	0	0	0	3,874,171	0	0	0	0
Total	7,554,251	(64,791)	66,455	1,864	(200)	0	4,247,238	(96,400)	98,014	6,214	(4,600)	0	4,685,371	(97,000)	96,000	8,000	(9,000)

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

6. DEPRECIATION

By Class

Buildings	
Furniture and equipment	
Plant and equipment	
Infrastructure - roads	
Infrastructure - bridges	
Infrastructure - recreation	
Infrastructure - parks, ovals and playgrounds	
Infrastructure - other	

By Program

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
192,360	212,176	193,164
12,553	12,553	1,032
306,158	401,723	401,678
1,852,543	1,745,722	1,730,897
385,552	384,625	384,625
36,464	36,463	36,464
32,848	27,160	27,311
32,980	32,980	32,981
2,851,458	2,853,402	2,808,152
46,695	46,695	35,013
93,395	70,298	82,785
15,750	35,566	15,750
12,144	12,144	12,144
23,916	23,916	23,916
209,037	203,348	201,988
2,246,147	2,138,398	2,123,574
4,282	4,282	4,282
200,093	318,755	308,700
2,851,459	2,853,402	2,808,152

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	30 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 50 years
Infrastructure - bridges	50 years
Infrastructure - recreation	20 to 50 years
Infrastructure - parks, ovals and playgrounds	20 to 50 years
Infrastructure - other	20 to 50 years

AMORTISATION

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

The assets residual value of intangible assets is considered to be zero and useful 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 CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27	2026/27	Budget Principal outstanding 30 June 2027	2026/27	Actual Principal 1 July 2025	2025/26	2025/26	Actual Principal outstanding 30 June 2026	2025/26	Budget Principal 1 July 2025	2025/26	2025/26	Budget Principal outstanding 30 June 2026	2025/26
					Budget New Loans	Budget Principal Repayments		Budget Interest Repayments		Actual New Loans	Actual Principal Repayments		Actual Interest Repayments		Budget New Loans	Budget Principal Repayments		Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aged Accommodation Units	56	WATC	4.60%	555,010	0	(82,420)	472,590	(24,320)	633,805	0	(78,795)	555,010	(32,143)	633,805	0	(78,795)	555,010	(27,945)
Lot 74 Austral Street	64	WATC	4.30%	51,676	0	(16,855)	34,821	(1,030)	68,171	0	(16,495)	51,676	(1,776)	68,171	0	(16,495)	51,676	(1,390)
Caterpillar Grader	67	WATC	3.90%	172,334	0	(84,497)	87,837	(5,929)	253,617	0	(81,283)	172,334	(9,091)	253,617	0	(81,283)	172,334	(9,143)
Industrial Land	68	WATC	6.00%	0	250,000	0	250,000	(7,500)	0	0	0	0	0	0	250,000	(21,808)	228,192	(7,500)
Aged Accommodation Units	69	WATC	6.00%	0	500,000	0	500,000	0	0	0	0	0	0	0	0	0	0	0
				779,020	750,000	(183,772)	1,345,248	(38,779)	955,593	0	(176,573)	779,020	(43,010)	955,593	250,000	(198,381)	1,007,212	(45,978)

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

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

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Industrial Land	WATC	Fixed	5	6.00%	250,000	43,076	250,000	0
Aged Accommodation	WATC	Fixed	10	6.00%	500,000	172,157	500,000	0
					750,000	215,233	750,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date			
Total amount of credit unused	530,000	530,000	530,000
Loan facilities			
Loan facilities in use at balance date	1,345,248	779,020	1,007,212

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2026	2026/27 Budgeted Increase/ (Decrease)	Amount as at 30th June 2027
			\$	\$	\$
WATC	Assist with cash flow	2024	500,000	0	500,000
			500,000	0	500,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 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 Entitlements	287,204	8,029	(100,000)	195,233	276,652	10,552	0	287,204	276,653	8,248	(50,000)	234,901
(b) Plant and Equipment	54,746	104,825	0	159,571	53,157	1,589	0	54,746	53,158	87,995	0	141,153
(c) Administration Building, ICT & Office Equipment	10,209	337	0	10,546	9,834	375	0	10,209	9,834	30	0	9,864
(d) Housing Reserve	87,879	2,980	0	90,859	84,650	3,229	0	87,879	84,651	2,523	0	87,174
(e) Recreation & Community Facility	108,676	3,700	0	112,376	104,683	3,993	0	108,676	104,684	3,571	0	108,255
(f) Refuse Site	50,680	1,718	0	52,398	48,818	1,862	0	50,680	48,818	1,455	0	50,273
(g) Equestrian	5,478	181	0	5,659	5,277	201	0	5,478	5,277	11	0	5,288
(h) Standpipe Maintenance	4,568	155	0	4,723	4,400	168	0	4,568	4,400	131	0	4,531
(i) Road and Bridges	117,179	3,973	0	121,152	112,874	4,305	0	117,179	112,874	3,365	0	116,239
(j) Community and Sporting Club	5,932	4,443	0	10,375	5,714	218	0	5,932	5,714	170	0	5,884
(k) Infrastructure Renewal	0	120,000	0	120,000	0	0	0	0	0	130,000	0	130,000
	732,551	250,341	(100,000)	882,892	706,059	26,492	0	732,551	706,063	237,499	(50,000)	893,562

(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 Entitlements	Ongoing	To be used to fund employee entitlements.
(b) Plant and Equipment	Ongoing	To be used to maintain and fund plant replacement program.
(c) Administration Building, ICT & Office Equipment	Ongoing	To be used to maintain the administration building and replacement of office equipment
(d) Housing Reserve	Ongoing	To be used to fund maintenance or construction of new housing.
(e) Recreation & Community Facility	Ongoing	To be used to upgrade the oval and associated facilities.
(f) Refuse Site	Ongoing	To be used to fund the upgrade of the refuse sites.
(g) Equestrian	Ongoing	To be used to maintain and upkeep the equestrian centre.
(h) Standpipe Maintenance	Ongoing	To be used to maintain and upkeep the standpipe network.
(i) Road and Bridges	Ongoing	To be used to maintain and fund road and bridge projects through the district.
(j) Community and Sporting Club	Ongoing	To be used to fund Community and Sporting Club Small Grants
(k) Infrastructure Renewal	Ongoing	To be used to fund renewal of infrastructure

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

9. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	45,542	37,737	72,500
Other interest revenue	14,500	13,150	18,200
	60,042	50,887	90,700
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	38,500	36,082	36,082
Other services	4,000	600	6,000
	42,500	36,682	42,082
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	38,779	43,010	45,978
	38,779	43,010	45,978
(d) Write offs			
General rate	20,000	39,714	30,000
Fees and charges	5,000	3,636	0
	25,000	43,350	30,000

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

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
President - Cr Eliza Dowling (July - September 2025)	\$	\$	\$
President's allowance	0	2,691	10,765
Meeting attendance fees	0	810	3,435
Annual allowance for ICT expenses	0	125	500
Travel and accommodation expenses	0	0	500
	0	3,626	15,200
President - Cr Adrian Kowald (from October 2025)			
President's allowance	11,142	2,692	
Meeting attendance fees	3,470	2,195	2,385
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	500	903	500
	15,612	6,040	3,385
Deputy President - Cr Robert Harris			
Deputy President's allowance	2,786	1,346	2,691
Meeting attendance fees	2,694	1,480	2,735
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	500	0	500
	6,480	3,076	6,426
Councillor Steven Sexton			
Meeting attendance fees	2,694	1,480	2,385
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	500	0	500
	3,694	1,730	3,385
Councillor Scott Ballantyne			
Meeting attendance fees	2,694	630	2,385
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	500	0	500
	3,694	880	3,385
Councillor Dawson Bradford (July - September)			
Meeting attendance fees	0	370	2,385
Annual allowance for ICT expenses	0	125	500
Travel and accommodation expenses	0	0	500
	0	495	3,385
Councillor Matthew Dent (from October 2025)			
Meeting attendance fees	2,694	740	0
Annual allowance for ICT expenses	500	125	0
Travel and accommodation expenses	500	0	0
	3,694	865	0
Councillor Sarah Hawksley (from October 2025)			
Meeting attendance fees	2,694	555	0
Annual allowance for ICT expenses	500	83	0
Travel and accommodation expenses	500	0	0
	3,694	638	0
Total Council Member Remuneration	36,868	17,350	35,166
President's allowance	11,142	5,383	10,765
Deputy President's allowance	2,786	1,346	2,691
Meeting attendance fees	16,940	8,260	15,710
Annual allowance for ICT expenses	3,000	1,458	3,000
Travel and accommodation expenses	3,000	903	3,000
	36,868	17,350	35,166

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

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

11. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, 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	None	On entry to facility
Fees and charges for other goods and services	Cemetery services, standpipe charges and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works

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

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

Administration and operation of facilities and services to members of council, other costs that relate to the tasks of elected members and ratepayers on matters which do not concern specific council activities.

General purpose funding

Rates, general purpose government grants and interest revenue

Law, order, public safety

Supervision of various local laws, fire prevention, emergency services and animal control.

Health

Inspections of septs and food control

Education and welfare

Support youth and aged activities

Housing

Provision and maintenance of staff housing

Community amenities

Operation of refuse sites, noise control and administration of Town Planning Scheme

Recreation and culture

Maintenance of halls, recreation centre and various reserves. Support library services in Narrogin.

Transport

Construction and maintenance of streets, roads, bridges, footpaths, drainage works, traffic signs, bus shelters and depot maintenance.

Economic services

The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.

Other property and services

Private works operation, plant repairs and operation costs.

ACTIVITIES

Complete Council meetings, Complete all Administration activities, lobby other levels of government to support the aims of the Shire of Cuballing.

Manage Rates and collection. Maintain Property Data.

Provide a visiting ranger service.
 Support Cuballing Popanyinning Volunteer Bush Fire Brigade.
 Complete fire prevention activities.
 Provide bushfire response activities.
 Oversee local emergency management planning.

Inspect food premises.

Provide support of local schools and provision of aged accommodation, housing and facilities.

Provision of staff housing

Operate Cuballing transfer station
 Operate Popanyinning transfer station
 Provide kerbside waste & recycling services
 Provide town planning approvals
 Complete town planning enforcement
 Complete town planning amendments and reviews
 Provide Cuballing cemetery
 Provide Popanyinning cemetery

Maintain halls & Civic buildings.
 Maintain parks & gardens
 Provide Cuballing Recreation centre & oval
 Manage lease of Dryandra Equestrian Centre

Maintain and protect local environmentally significant areas.
 Maintain council roads and footpaths.
 Provide vehicle licencing agency services.

Control of noxious weeds on council property.
 Support Dryandra Country Visitors Centre
 Provide Drum Muster Service
 Promote the Shire of Cuballing
 Provide building registration services to the Shire of Cuballing
 Provide potable water sales
 Inspect swimming pools

Complete private civil construction works.

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

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	2,800	3,512	2,750
General purpose funding	4,400	13,081	4,500
Law, order, public safety	3,450	443	4,650
Health	300	1,817	300
Education and welfare	77,234	72,411	74,984
Community amenities	158,237	179,181	137,873
Recreation and culture	21,555	13,635	10,617
Transport	10,000	24,376	2,000
Economic services	170,500	185,926	158,700
Other property and services	2,000	6,685	0
	450,476	501,067	396,374

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



SHIRE OF CUBALLING

SCHEDULE OF FEES AND CHARGES

2026/2027

Statutory/ Council	ADMINISTRATION	Rate	GST	Total Charge
	GENERAL			
C	Photocopying			
C	A4	\$0.45	Yes	\$0.50
C	A4 (double sided)	\$0.500	Yes	\$0.55
C	A3	\$0.73	Yes	\$0.80
C	A3 (Double sided)	\$0.82	Yes	\$0.90
C	Community Groups	\$0.19	Yes	\$0.25
C	Colour photocopies +50%			+ 50%
C	Binding - per document	\$3.095	Yes	\$3.60
C	Laminating	\$6.275	Yes	\$7.30
C	Electoral Rolls	\$11.850	No	\$12.20
C	Rate book	\$68.182	Yes	\$75.00
C	Council Minutes and Agendas	At cost	Yes	At Cost
C	Budgets / Annual Reports	At cost	Yes	At Cost
C	Town Planning Scheme Text	At cost	Yes	At Cost
C	Local Planning Strategy	At cost	Yes	At Cost
C	Cuballing History Book	\$28.182	Yes	\$31.00
	Council's Agendas, Minutes, Annual Reports, Budgets, Town Planning Scheme and Local Planning Strategy are available to inspect at the Shire office and available for download from the Shire website free of charge. To obtain a personal copy will incur relevant charges			
	CUBY NEWS ADVERTISING			
C	1/4 page black & white	\$10.00	Yes	\$11.00
C	1/2 page black & white	\$17.73	Yes	\$19.50
C	Full page black & white	\$35.45	Yes	\$39.00
C	Full page colour	\$70.91	Yes	\$78.00
	RATE ENQUIRIES			
C	Rate Enquiry Fee (non EAS)	\$28.64	Yes	\$31.50
C	Rate Enquiry Fee (EAS)	\$137.18	Yes	\$150.90
C	Rate Notice Reprint	\$12.64	Yes	\$13.90
C	Payment Plan Administration Fee	\$16.82	Yes	\$18.50
C	Rates Refund Administration Fee	\$22.50	Yes	\$24.75
	FREEDOM OF INFORMATION			
S	Personal Information about the applicant	\$0.00	No	\$0.00
S	Non-personal application	\$30.00	No	\$30.00
S	Archive Research of Council Records - per hour or part thereof	\$30.00	No	\$30.00
S	Staff Time for Photocopying (per hour or part thereof)	\$30.00	No	\$30.00
S	Photocopying required for enquiry	\$0.20	No	\$0.20
S	Charge for duplicating tape, film or computer information	At cost	No	At cost
S	Charge for delivery, packaging and postage	At cost	No	At cost
S	Advance deposit may be required of estimated charges			25%
S	Further advance deposit may be required to meet the charges for dealing with the application			75%
	For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the Charge is reduced by 25%. Other fees and charges as stated and amended from time to time in the Freedom of Information			
	PAYMENT RELATED FEES			
C	Dishonoured Cheque Fees	N/A	Yes	N/A
	ANIMAL CONTROL	Rate	GST	Total Charge
C	REPLACEMENT TAG	\$7.00	No	\$7.00
	DOG REGISTRATION FEES			
	<i>Non-Working Dogs</i>			
	Unsterilised			
S	1 Year	\$50.00	No	\$50.00
S	3 Year	\$120.00	No	\$120.00
S	Lifetime	\$250.00	No	\$250.00
	Sterilised			
S	1 Year	\$20.00	No	\$20.00
S	3 Year	\$42.50	No	\$42.50
S	Lifetime	\$100.00	No	\$100.00
	Pensioners receive a 50% discount on the above license fees			

	Dangerous Dog (Set fee no provision for Lifetime registration)	\$50.00		\$50.00
	<i>Working Dogs</i>			
	Unsterilised			
S	1 Year	\$12.50	No	\$12.50
S	3 Year	\$30.00	No	\$30.00
S	Lifetime	\$62.50	No	\$62.50
	Sterilised			
S	1 Year	\$5.00	No	\$5.00
S	3 Year	\$10.63	No	\$10.63
S	Lifetime	\$25.00	No	\$25.00
	Working dogs charged at 25% of standard fee			
	Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that year)			
	All fees and penalties as stated in Dog Regulations as amended from time to time. Any discrepancies between the			
	CAT REGISTRATION FEES			
S	1 Year	\$20.00	No	\$20.00
S	3 Year	\$42.50	No	\$42.50
S	Lifetime	\$100.00	No	\$100.00
	Pensioners receive a 50% discount on the above license fees			
	Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that			
	All fees and penalties as stated in Cat Regulations as amended from time to time. Any discrepancies between the above			
	POUND FEES Cats & Dogs			
	Seizure Fee - Registered Dog	\$55.00	No	\$56.65
	Seizure Fee - Unregistered Dog	\$110.00	No	\$113.50
C	Daily impound fee including sustenance - per day or part thereof	\$22.50	No	\$22.50
C	Disposal/ Destruction	\$114.09	Yes	\$125.50
	FINE ENFORCEMENT FEE			
S	Final Demand	\$25.73	Yes	\$28.30
S	Enforcement Certificate	\$21.91	Yes	\$24.10
S	Registration Fee	\$82.27	Yes	\$90.50
	BUILDING	Rate	GST	Total Charge
	BUILDING LICENCE APPLICATIONS			
	<i>Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail.</i>			
S	Certified Domestic Building Permits - 0.19% of estimated value as determined by the LGA but not less than \$110.00	Minimum \$121.00	No	Minimum \$121.00
S	Class 1 or 10 building or incidental construction			
S	Certified Commercial / Industrial Permits - 0.09% of estimated value as determined by the LGA but not less than \$110.00	Minimum \$121.00	No	Minimum \$121.00
S	Class 2 to 9 building or incidental construction			
S	Uncertified application for a building permit - 0.32% of estimated value as determined by the relevant permit authority but not less than \$110.00	Minimum \$121.00	No	
S	All fees and penalties as stated in Building Regulations as amended from time to time. Any discrepancies between the			
	APPLICATION FOR A BUILDING APPROVAL CERTIFICATE FOR UNAUTHORISED BUILDING WORKS			
S	For the issue of a building approval certificate - Class 1 or 10 - 0.38% of estimated current value of the unauthorised structure as determined by the LGA. Minimum Fee \$110.00	Minimum \$121.00	No	
S	Application for an occupancy permit for a building in respect of which unauthorised work has been done - 0.18% of estimated current value of the unauthorised structure as determined by the LGA Minimum Fee \$110.00	Minimum \$121.00	No	
S	Application for a demolition permit in respect of Class 1 or Class 10 building or incidental structure, and/or, Class 2 to Class 9			Minimum \$121.00
	STATUTORY BUILDING LEVIES			
S	Building and Construction Industry Training Fund Levy - 20% of value over \$100,000 of building	0.20%	No	0.20%
S	Builders Registration Board \$41.50			

	<i>All other statutory fees are as applied by the Builders Registration Act. Any Statutory legislation will take precedence over stated fees in this section.</i>			
	OTHER BUILDING CONTROL FEES AND CHARGES			
S	Certificate of Design Compliance	By Quote	No	By Quote
S	Certificate of Construction Compliance	By Quote	No	By Quote
S	Certificate of Building Compliance	By Quote	No	By Quote
	<i>Certificates charged at 0.2% of the value of building works, minimum charge of \$340.00</i>			
	SWIMMING POOL INSPECTION FEE			
S	Swimming Pool Inspection Fee (\$58.45/4 years) Reg 53 Building Regs 2012	\$58.45	No	\$58.45
	HEALTH	Rate	GST	Total Charge
	SEPTIC TANKS			
S	Septic Tank Approval Fee	\$118.00	No	\$118.00
C	Septic Tank Inspection Fee	\$118.00	No	\$118.00
	FOOD PREMISES			
S	Registration of Food Premises	\$270.00	No	\$270.00
C	Annual Food Business Inspection Fee	\$172.00	No	\$172.00
	PERMITS AND LICENCES			
C	Cuballing Tavern Alfresco Area (Foodpath thoroughfare)	\$139.00	No	\$139.00
C	Popanyinning Kennels	\$0.00	No	N/A
C	Lazeaway Caravan Park	\$265.00	No	\$265.00
	TEMPORARY AND MOVEABLE ACCOMMODATION			
C	Application and permit fee	\$300.00	No	\$300.00
	TOWN PLANNING	Rate	GST	Total Charge
	All fees and penalties as stated in Planning and Development Regulations as amended from time to time. Any			
	TOWN PLANNING SCHEME AMENDMENTS			
C	Shire Planner	\$142.50 p/hour	No	\$142.50 p/hour
C	Other Staff eg. Environmental Health Officer	\$115 p/hour	No	\$115 per hour
C	Secretary / administration clerk	\$57.50 /hour	No	\$57.50 /hour
	TOWN PLANNING STRUCTURE PLANS			
C	Shire Planner	\$142.50 p/hour	No	\$142.50 p/hour
C	Other Staff eg. Environmental Health Officer	\$115 p/hour	No	\$115 p/hour
C	Secretary / administration clerk	\$57.50 /hour	No	\$57.50 /hour
	PLANNING APPLICATIONS			
	Fee is payable on estimated value of development			
S	a) Not more than \$50,000	\$147	No	\$147
S	b) \$50,001-\$500,000	0.32% of estimated cost of development	No	0.32% of estimated cost of development
S	c) \$500,001 - \$2.5million	\$1,700 + 0.257% for every \$1 in excess of \$500k	No	\$1,700 + 0.257% for every \$1 in excess of \$500k
S	d) \$2.5million - \$5million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	No	\$7,161 + 0.206% for every \$1 in excess of \$2.5m
S	e) \$5million - \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5m	No	\$12,633 + 0.123% for every \$1 in excess of \$5m

S	f) More than \$21.5 million	\$34,196	No	\$34,196.00
S	Home Occupation Application	\$222	No	\$222
S	Home Occupation Renewal	\$73	No	\$73
	Unhosted Short-Term Rental Accommodation (STRA)	\$295	No	\$295
	Non-conforming Use			
S	Application for change of use or continuation of non-conforming use where development is not occurring	\$295	No	\$295
	Activity without approval			
	Where an application for development approval is lodged after the development has commenced or been carried out, an			
	ADVERTISING - WHERE REQUIRED			
C	In local papers	At cost	Yes	At cost
C	Statewide papers	At cost	Yes	At cost
	SUBDIVISION APPLICATIONS			
S	Subdivision Clearance - Not More than 5 lots - \$73 per lot	\$73.00 per lot	No	\$73.00 per lot
S	Subdivision Clearance - More than 5 lots but less than 196 lots - \$73 for the first 45 lots then \$35 per lot thereafter		No	
S	More than 195 lots	\$7,393	No	\$7,393
	OTHER TOWN PLANNING FEES AND CHARGES			
S	Issue of zoning certificate	\$73	No	\$73
S	Reply to property settlement questionnaire	\$73	No	\$73
S	Provision of written planning advice	\$73	No	\$73
	Development Assessment Panel (DAP)			
S	a) Less than \$2 million	\$5,612	No	\$5,612
S	b) not less than \$2 million and less than \$7 million	\$6,480	No	\$6,480
S	c) not less than \$7 million and less than \$10 million	\$10,004	No	\$10,004
S	d) not less than \$10 million and less than \$12.5 million	\$10,886	No	\$10,886
S	e) not less than \$12.5million and less than \$15 million	\$11,195	No	\$11,195
S	f) not less than \$15 million and less than \$17.5 million	\$11,507	No	\$11,507
S	g) not less than \$17.5 million and less than \$20 million	\$11,818	No	\$11,818
S	h) not less than \$20 million and less than \$50 million	\$12,129	No	\$12,129
S	i) Not less than \$50 million	\$17,524	No	\$17,524
S	An application under regulation 17 (Form 2: Amendment)	\$271	No	\$271
	RECREATION FACILITY HIRE	Rate	GST	Total Charge
	CUBALLING & POPANYINNING SHIRE HALL & CWA HALL			
C	Major Functions (ie. Weddings, parties, shows etc)	\$280.91	Yes	\$309.00
C	Minor Functions (less than 4 hrs ie. Displays, exhibitions, dance groups etc)	\$140.91	Yes	\$155.00
C	Local Community Groups	\$30.91	Yes	\$34.00
C	Additional Cleaning Fee (per Hour)	\$104.09	Yes	\$114.50
C	Bond - Without Liquor	\$103.00	No	\$103.00
C	Bond - With Liquor	\$155.00	No	\$155.00
	CUBALLING RECREATION CENTRE			
C	Major Functions (ie. Weddings. Parties, shows etc.)	\$260.45	Yes	\$286.50
C	Minor Functions (less than 4 hrs ie. Displays, exhibitions, dance groups etc)	\$130.00	Yes	\$143.00
C	Use of oval and/or kitchen - Hourly Rate	\$30.91	Yes	\$34.00
C	Use of toilets/ showers - Daily Rate	\$145.00	Yes	\$159.50
C	Use of Oval only - Daily Rate	\$65.45	Yes	\$72.00
C	Council Meetings/ Functions and Council Committee Meetings	Nil		Nil
C	Additional Cleaning Fee (per Hour)	\$104.09	Yes	\$114.50
C	Bond - Without Liquor	\$100.00	No	\$103.00
C	Bond - With Liquor	\$150.00	No	\$155.00
	POPANYINNING SCHOOL (COMMUNITY HUB)			
C	Hire Fee - Local Community Groups	\$30.91	Yes	\$34.00
C	Additional Cleaning Fee (per Hour)	\$104.09	Yes	\$114.50
	SPORTING ASSOCIATION ANNUAL RENTAL			
C	Cuballing Cricket Club	\$1,013.64	Yes	\$1,115.00
C	Cuballing Tennis	\$1,211.82	Yes	\$1,333.00
C	K9 Club	\$473.64	Yes	\$521.00
C	Cuballing Craft Group	\$473.64	Yes	\$521.00
C	Cuballing Bootscooters	\$473.64	Yes	\$521.00
C	Banksia Bowmen Archery Club	\$473.64	Yes	\$521.00

C	Popanyinning Tennis Courts	\$0.00	Yes	\$0.00
C	Popanyinning Railway Building	\$0.00	Yes	\$0.00
C	Popanyinning Progress Association	\$0.00	Yes	\$0.00
C	Changeroom Annual Hire - Dryandra Pony Club	\$608.64	Yes	\$669.50
C	Changeroom Annual Hire - Dryandra Equestrian Association	\$556.18	Yes	\$611.80
C	Grounds Hire - Dryandra Pony Club	\$3,003.64	Yes	\$3,304.00
C	Grounds Hire - Dryandra Equestrian Association	\$3,003.64	Yes	\$3,304.00
C	Additional Cleaning Fee (per Hour - each occasion)	\$104.09	Yes	\$114.50
	CAMPING ON COUNCIL PROPERTY WITH A PERMIT			
C	As per Council Policy 7.1, Camping at: • Cuballing Recreation Ground • Popanyinning Recreation Ground, • Popanyinning School • Popanyinning Hall • Cuballing Rifle Club • Yornaning Dam A camping permit is for • a single group for one night in one tent/caravan/RV/etc: or • two adults for one night in multiple swags, etc.	\$28.55	Yes	\$31.40
	EVENTS - Application Fee and Risk Management Plan Assessment			
C	Events less than 500 people	\$45.45	Yes	\$50.00
C	Events more than 500 people	\$90.91	Yes	\$100.00
	INDEPENDENT LIVING UNITS	Rate	GST	Total Charge
C	Rent per week	371.30	No	\$371.30
C	Bond (4 weeks rent)	1,485.20	No	\$1,485.20
C	Pet Bond	228.00	No	\$228.00
	OTHER SERVICES	Rate	GST	Total Charge
	STANDPIPE WATER CHARGES			
C	Residents - Per kL (1000L)	\$10.500	No	\$10.80
C	Minimum Charge for card holders per billing cycle	\$10.500	No	\$10.80
C	Swipe Card (non refundable) Local Residents	\$32.727	Yes	\$36.00
C	Swipe Card - Replacement	\$32.727	Yes	\$36.00
C	Swipe Card Replacement - Contractors and Non-Residents	\$51.364	Yes	\$56.50
	<i>Accounts are sent quarterly</i>			
	KERBSIDE WASTE & RECYCLING COLLECTION	Rate	GST	Total Charge
C	Rubbish & Recycling Collection - Compulsory collection for all townsite residences	\$454.38	No	\$454.38
C	Rubbish & Recycling Collection - Compulsory collection for all townsite residences - Pensioner Discount	\$341.06	No	\$341.06
C	Replacement Bin	\$103.64	Yes	\$114.00
C	Additional Full Service (Rubbish & Recycling Service)	\$454.38	No	\$454.38
C	Additional Waste Bin Service (140L) Rubbish or Recycling	\$320.75	No	\$320.75
C	Refuse Site Fee - Per UV assessment	\$61.38	No	\$61.38
	TRANSFER STATION FEES	Rate	GST	Total Charge
C	Tyres - Car	\$8.18	Yes	\$9.00
C	Tyres - Truck	\$26.36	Yes	\$29.00
C	Tyres - Tractor (up to 1m)	\$51.82	Yes	\$57.00
C	Tyres - Tractor (1-2m)	\$77.27	Yes	\$85.00
	CEMETERY	Rate	GST	Total Charge

	BURIAL FEES			
	(Charges in accordance with Cemeteries Act 1986, Section 53)			
C	Reservation of Plot/Grant of Right of Burial)	\$66.36	Yes	\$73.00
C	Interment/ Burial Fee/Grave Digging	Cost plus 10%	Yes	Cost plus 10%
C	Re-opening (Not removal of headstone)	Cost plus 10%	Yes	Cost plus 10%
C	Exhumation Fee (Contact Funeral Directors)	POA		POA
C	Headstone Licence	\$62.73	Yes	\$69.00
	PLACEMENT OF ASHES IN NICHE WALL			
C	Application - Placement/Affixing of Plaque (Contact Funeral Directors)	\$181.82		\$200.00
C	Reservation - Single	\$102.73	Yes	\$113.00
C	Reservation - Double	\$154.55	Yes	\$170.00
	RESERVATION/GRANT OF RIGHT OF BURIAL - ASHES IN NICHE WALL			
C	- Single	\$53.05	Yes	\$58.35
C	- Double	\$84.73	Yes	\$93.20
	PRIVATE WORKS	Rate	GST	Total Charge
C	YELLOW SAND			
	Shire of Cuballing Ratepayers/Residents - Delivered - 8m3 Load/6 Wheeler	\$244.55	Yes	\$269.00
C	<i>Other Purchases (Non Ratepayers/Non Residents, Outside Shire of Cuballing) includes additional Plant Hire rate of delivery - 16m3/Semi-Trailer</i>	\$488.64		\$537.50
	BLUE METAL			
C	Shire of Cuballing Ratepayers - per tonne	\$91.82	Yes	\$101.00
	<i>No delivery, material cost only. All delivery includes Plant Hire rate of delivery</i>			
	GRAVEL			
C	No Delivery - Self Load - per cubic metre	\$9.55	Yes	\$10.50
C	No delivery - Shire Loaded per cubic metre	\$11.23	Yes	\$12.35
C	Shire of Cuballing Ratepayers/Residents - Delivered - 8m3 Load/6 Wheeler	\$223.18	Yes	\$245.50
C	" " " " " - Delivered - 16m3/Semi-Trailer	\$424.09	Yes	\$466.50
	CROSSOVER WORKS (As per Policy Manual 5.9)			
	- New gravel crossover - no pipes (Minimum of =	\$259.09 or 50%	Yes	\$285.00 or 50%
	- New gravel crossover - <375mm (Minimum of =	\$444.55 or 50%	Yes	\$489.00 or 50%
	REMOVAL OF ABANDONED VEHICLE AND/OR VEHICLE WRECKAGE	\$639.09	Yes	\$703.00
	LABOUR HIRE			
C	Worker Labour Rate per Hour	\$86.14	Yes	\$94.75
C	Worker Labour Rate Cleaning (incl. materials) per Hour	\$107.73	Yes	\$118.50
	PLANT HIRE - \$/HR INC OPERATOR			
C	Loader Hire	\$202.27	Yes	\$222.50
C	Grader Hire	\$216.36	Yes	\$238.00
C	Multi-Tyre Roller	\$163.64	Yes	\$180.00
C	Vibe Roller	\$169.55	Yes	\$186.50
C	Tip Trucks (6 wheelers)	\$169.55	Yes	\$186.50
C	Tip Truck 3 tonne	\$110.45	Yes	\$121.50
C	Truck 4 tonne	\$238.64	Yes	\$262.50
C	Semi Side Tipper	\$190.91	Yes	\$210.00
C	John Deere Tractor and Operator	\$147.05	Yes	\$161.75
C	John Deere Tractor and Operator - Includes slasher or mower	\$147.05	Yes	\$161.75
C	Machinery Float	\$190.91	Yes	\$210.00
C	Utility Hire	\$92.73	Yes	\$102.00
C	Operator overtime (1.5 time)	\$20.45	Yes	\$22.50
C	Operator overtime (Double time)	\$40.91	Yes	\$45.00