



**CORPORATE SERVICES ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 18 JUNE 2025**

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SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT 31 MAY 2025 PRESENTED TO THE
COUNCIL MEETING ON THE 18 JUNE 2025

This Schedule of Accounts Paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 18 June 2025, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
Payroll	PR 6834	\$ 138,998.01	1	1	1	Municipal Fund
Payroll	PR 6846	\$ 141,042.30	1	1	1	Municipal Fund
EFT28460	EFT28637	\$ 1,217,577.37	1	6	1	Municipal Fund
Direct	Debit	\$ 66,288.24	6	7	1	Municipal Fund
Cheque	Cheque				1	Municipal Fund
	Total	\$ 1,563,905.92				

Officer: Catherine Choules

Signature: On file

Authorised by: Scott Clayton

Signature: On file

Date of Report - 6 June 2025

Disclosure of Interest by Officer: Nil

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
Payroll Payments					
1	PR 6834	07/05/2025	Payroll		\$ 138,998.01
2	PR 6846	21/05/2025	Payroll		\$ 141,042.30
			Total Payroll Payments		\$ 280,040.31
EFT Payments					
	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
1	EFT28460	06/05/2025	A Plus Training Solutions Pty Ltd		\$ 1,870.00
2	EFT28461	06/05/2025	AMPAC Debt Recovery		\$ 302.50
3	EFT28462	06/05/2025	Annie Hudson		\$ 27.05
4	EFT28463	06/05/2025	Aussie Natural Spring Water		\$ 43.32
5	EFT28464	06/05/2025	Austech Illusions Pty Ltd		\$ 900.00
	12035	10/04/2025	Austech Illusions Pty Ltd	\$ 450.00	
	12068	02/05/2025	Austech Illusions Pty Ltd	\$ 450.00	
6	EFT28465	06/05/2025	Australia Post		\$ 357.12
7	EFT28466	06/05/2025	Autospark Bullsbrook		\$ 10,205.55
	965	01/05/2025	Autospark Bullsbrook	\$ 6,093.55	
	971	01/05/2025	Autospark Bullsbrook	\$ 1,417.00	
	1022	01/05/2025	Autospark Bullsbrook	\$ 2,695.00	
8	EFT28467	06/05/2025	Avantgarde Technologies Pty Ltd		\$ 40,058.23
	4037	01/05/2025	Avantgarde Technologies Pty Ltd	\$ 159.32	
	4112	01/05/2025	Avantgarde Technologies Pty Ltd	\$ 26,510.00	
	4153	01/05/2025	Avantgarde Technologies Pty Ltd	\$ 13,388.91	
9	EFT28468	06/05/2025	Avon Waste		\$ 19,452.11
10	EFT28469	06/05/2025	Bindoon General Store		\$ 64.00
11	EFT28470	06/05/2025	Bindoon Mens Shed Inc		\$ 1,500.00
12	EFT28471	06/05/2025	Bindoon Sporting and Recreation Association Inc		\$ 3,784.33
13	EFT28472	06/05/2025	BlackBox Control		\$ 1,182.00
14	EFT28473	06/05/2025	Bradtrac Pty Ltd		\$ 22.00
15	EFT28474	06/05/2025	Bragaskale Pty Ltd		\$ 2,180.00
16	EFT28475	06/05/2025	Brett's Embroidery		\$ 83.00
	3192025	02/04/2025	Brett's Embroidery	\$ 29.64	
	3192025	22/04/2025	Brett's Embroidery	\$ 53.36	
17	EFT28476	06/05/2025	Bunnings Building Supplies		\$ 2,082.19
18	EFT28477	06/05/2025	Cadgroup Australia Pty Ltd		\$ 3,349.50
19	EFT28478	06/05/2025	Chittering Health Service		\$ 154.00
20	EFT28479	06/05/2025	Chittering Incident Support Brigade		\$ 1,277.46
21	EFT28480	06/05/2025	Chittering Pest & Weed		\$ 21,822.00
	2025-50	10/04/2025	Chittering Pest & Weed	\$ 3,696.00	
	2025-51	10/04/2025	Chittering Pest & Weed	\$ 1,056.00	
	2025-53	17/04/2025	Chittering Pest & Weed	\$ 17,070.00	
22	EFT28481	06/05/2025	Chittering Scout Group		\$ 300.00
23	EFT28482	06/05/2025	Chittering/Bindoon CWA		\$ 350.00
24	EFT28483	06/05/2025	Chris Waldie		\$ 150.00
25	EFT28484	06/05/2025	Civil Products WA		\$ 732.60
26	EFT28485	06/05/2025	Compac Marketing Australia		\$ 1,452.00
27	EFT28486	06/05/2025	Coo-ee Couriers & Transport		\$ 165.00
28	EFT28487	06/05/2025	Corsign WA		\$ 778.80
	00094525	01/04/2025	Corsign WA	\$ 264.00	
	00094020	02/05/2025	Corsign WA	\$ 514.80	
29	EFT28488	06/05/2025	D & N Mechanical Services		\$ 22,269.27
	00000291	23/04/2025	D & N Mechanical Services	\$ 5,012.78	
	00000292	23/04/2025	D & N Mechanical Services	\$ 2,922.90	
	00000295	01/05/2025	D & N Mechanical Services	\$ 4,804.29	
	00000304	05/05/2025	D & N Mechanical Services	\$ 6,446.00	
	00000305	05/05/2025	D & N Mechanical Services	\$ 1,309.00	
	00000306	05/05/2025	D & N Mechanical Services	\$ 1,774.30	
30	EFT28489	06/05/2025	David Holland		\$ 113.21
31	EFT28490	06/05/2025	Del Botanics Environmental Consulting		\$ 3,256.00
32	EFT28491	06/05/2025	Department Of Child Support Registrar		\$ 699.92
33	EFT28492	06/05/2025	Department of Mines, Industry Regulation and Safety		\$ 4,508.14
34	EFT28493	06/05/2025	Department of the Premier & Cabinet, State Law Publisher		\$ 95.94
35	EFT28494	06/05/2025	Disability Awareness Training		\$ 2,000.00
36	EFT28495	06/05/2025	Dun Direct Pty Ltd (Dunning's)		\$ 16,286.04
	SMY-APRIL 2025	30/04/2025	Dun Direct Pty Ltd (Dunning's)	\$ 9,839.47	
	SMY-APRIL-POD	30/04/2025	Dun Direct Pty Ltd (Dunning's)	\$ 6,446.57	
37	EFT28496	06/05/2025	Dynamic Group Electrical Air & Data		\$ 1,244.04
	INV-171088	01/04/2025	Dynamic Group Electrical Air & Data	\$ 132.00	
	INV-171154	15/04/2025	Dynamic Group Electrical Air & Data	\$ 370.92	
	INV-171155	15/04/2025	Dynamic Group Electrical Air & Data	\$ 308.00	
	INV-171156	15/04/2025	Dynamic Group Electrical Air & Data	\$ 171.16	
	INV-171153	23/04/2025	Dynamic Group Electrical Air & Data	\$ 261.96	
38	EFT28497	06/05/2025	Frontline Fire & Rescue Equipment		\$ 2,724.16
39	EFT28498	06/05/2025	Fulton Hogan Industries Pty Ltd		\$ 4,697.00
	20272360	17/04/2025	Fulton Hogan Industries Pty Ltd	\$ 1,881.00	
	20301893	01/05/2025	Fulton Hogan Industries Pty Ltd	\$ 2,816.00	
40	EFT28499	06/05/2025	Geared Construction Pty Ltd		\$ 19,420.20
41	EFT28500	06/05/2025	Gingin Fuel & Tyres Pty Ltd		\$ 4,747.00
	446167	10/04/2025	Gingin Fuel & Tyres Pty Ltd	\$ 179.00	

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	448009	01/05/2025	Gingin Fuel & Tyres Pty Ltd	\$ 2,799.00	
	448089	01/05/2025	Gingin Fuel & Tyres Pty Ltd	\$ 993.00	
	448116	01/05/2025	Gingin Fuel & Tyres Pty Ltd	\$ 776.00	
42	EFT28501	06/05/2025	Hall-All Contracting		\$ 37,432.56
43	EFT28502	06/05/2025	Hoopla ANZ LLC		\$ 233.80
	506658362	02/05/2025	Hoopla ANZ LLC	\$ 75.31	
	506821088	02/05/2025	Hoopla ANZ LLC	\$ 87.62	
	506954185	02/05/2025	Hoopla ANZ LLC	\$ 70.87	
44	EFT28503	06/05/2025	IGA Bindoon		\$ 682.76
45	EFT28504	06/05/2025	InterFire Agencies		\$ 4,573.80
46	EFT28505	06/05/2025	Isaac Faithfull Music		\$ 200.00
47	EFT28506	06/05/2025	J & RM Loudon		\$ 825.00
48	EFT28507	06/05/2025	JFJ Contracting		\$ 605.00
	INV-0879	01/05/2025	JFJ Contracting	\$ 275.00	
	INV-0872	01/05/2025	JFJ Contracting	\$ 330.00	
49	EFT28508	06/05/2025	LGRCEU (WA)		\$ 20.50
50	EFT28509	06/05/2025	Landgate Customer Account		\$ 17,660.94
51	EFT28510	06/05/2025	Margaret Bradford-Seeley		\$ 298.00
52	EFT28511	06/05/2025	Marindust Sales		\$ 14.85
53	EFT28512	06/05/2025	Megan Smith		\$ 63.80
54	EFT28513	06/05/2025	Mitre 10 Bindoon		\$ 12,287.29
	10377012	01/04/2025	Mitre 10 Bindoon	\$ 666.00	
	10377026	01/04/2025	Mitre 10 Bindoon	\$ 434.70	
	10378263	01/04/2025	Mitre 10 Bindoon	\$ 4,016.00	
	FEB 2025	01/04/2025	Mitre 10 Bindoon	\$ 1,360.30	
	MAR 2025	29/04/2025	Mitre 10 Bindoon	\$ 914.04	
	10381542	01/05/2025	Mitre 10 Bindoon	\$ 3,400.00	
	APR 2025	01/05/2025	Mitre 10 Bindoon	\$ 1,496.25	
55	EFT28514	06/05/2025	Northern Valley Plumbing Pty Ltd		\$ 2,035.00
56	EFT28515	06/05/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		\$ 1,664.20
	INV-37633	08/04/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 123.20	
	INV-0269	08/04/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 244.00	
	INV-0271	08/04/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 188.00	
	INV-0272	08/04/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 303.00	
	INV-0273	08/04/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 155.00	
	INV-0274	08/04/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 175.00	
	INV-0275	08/04/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 170.00	
	INV-0276	08/04/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 234.00	
	INV-0277	15/04/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 72.00	
57	EFT28516	06/05/2025	Officeworks		\$ 919.89
	621299789	01/05/2025	Officeworks	\$ 576.86	
	621301335	02/05/2025	Officeworks	\$ 343.03	
58	EFT28517	06/05/2025	On Hold On Line		\$ 77.00
59	EFT28518	06/05/2025	OnPress Digital Print Solutions		\$ 1,416.80
	INV-0014944	01/04/2025	OnPress Digital Print Solutions	\$ 214.50	
	INV-0014945	02/05/2025	OnPress Digital Print Solutions	\$ 1,202.30	
60	EFT28519	06/05/2025	Open Systems Technology T/As CouncilFirst		\$ 27,188.84
	SI008999	11/04/2025	Open Systems Technology T/As CouncilFirst	\$ 6,866.97	
	SI009003	15/04/2025	Open Systems Technology T/As CouncilFirst	\$ 387.75	
	SI009017	16/04/2025	Open Systems Technology T/As CouncilFirst	\$ 2,068.00	
	SI009025	02/05/2025	Open Systems Technology T/As CouncilFirst	\$ 181.46	
	SI009027	02/05/2025	Open Systems Technology T/As CouncilFirst	\$ 17,503.20	
	SI009043	05/05/2025	Open Systems Technology T/As CouncilFirst	\$ 181.46	
61	EFT28520	06/05/2025	Porter Consulting Engineers		\$ 26,149.75
62	EFT28521	06/05/2025	RBC Rural		\$ 3,170.30
	33935	15/04/2025	RBC Rural	\$ 832.80	
	33947	22/04/2025	RBC Rural	\$ 2,337.50	
63	EFT28522	06/05/2025	Renee Geoghegan		\$ 566.54
64	EFT28523	06/05/2025	Ritecert Pty Ltd T/as RiteBuild Group		\$ 990.00
65	EFT28524	06/05/2025	Rusty's Electrical		\$ 402.60
66	EFT28525	06/05/2025	S2J Pty Ltd		\$ 12,022.80
	INV-0338	01/05/2025	S2J Pty Ltd	\$ 9,622.80	
	INV-0339	01/05/2025	S2J Pty Ltd	\$ 2,400.00	
67	EFT28526	06/05/2025	Safemaster Safety Products Pty Ltd		\$ 1,265.00
68	EFT28527	06/05/2025	Securex Security Systems & Services		\$ 195.00
69	EFT28528	06/05/2025	Shelley Mauritz		\$ 2,828.60
70	EFT28529	06/05/2025	Shire Of Chittering		\$ 105.00
71	EFT28530	06/05/2025	Shire Of Gingin		\$ 973.26
72	EFT28531	06/05/2025	Specialty Curtains & Blinds		\$ 390.50
73	EFT28532	06/05/2025	Stabilisation Technology Pty Ltd		\$ 4,202.00
74	EFT28533	06/05/2025	Striker Engineering Pty Ltd		\$ 2,200.00
75	EFT28534	06/05/2025	Sunny Sign Company		\$ 5,138.65
76	EFT28535	06/05/2025	Sydney Tools Pty Ltd		\$ 2,747.00
77	EFT28536	06/05/2025	Synergy		\$ 11,949.32
78	EFT28537	06/05/2025	T-Quip		\$ 651.66
79	EFT28538	06/05/2025	Team Global Express Pty Ltd		\$ 129.76
	0599-S282300	06/04/2025	Team Global Express Pty Ltd	\$ 96.65	
	0600-S282300	20/04/2025	Team Global Express Pty Ltd	\$ 33.11	

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
80	EFT28539	06/05/2025	Telstra Limited		\$ 17,408.77
	K840131161-8	01/04/2025	Telstra Limited	\$ 9,136.44	
	K659655951-0	27/04/2025	Telstra Limited	\$ 8,139.55	
	T311 12042025	30/04/2025	Telstra Limited	\$ 132.78	
81	EFT28540	06/05/2025	Terence Hehir		\$ 100.00
82	EFT28541	06/05/2025	The Hive @ Little Eeden		\$ 420.00
83	EFT28542	06/05/2025	Time Critical		\$ 3,600.00
	20166677	08/04/2025	Time Critical	\$ 1,400.00	
	20166692	11/04/2025	Time Critical	\$ 600.00	
	20166692	11/04/2025	Time Critical	\$ 200.00	
	20166694	12/04/2025	Time Critical	\$ 1,400.00	
84	EFT28543	06/05/2025	Timothy Rix		\$ 9,120.00
85	EFT28544	06/05/2025	Tractor Man		\$ 2,376.00
86	EFT28545	06/05/2025	Trade Academy Western Australia		\$ 223.65
87	EFT28546	06/05/2025	WA Stump Grinding		\$ 13,605.00
	INV-0526	16/04/2025	WA Stump Grinding	\$ 3,755.00	
	INV-0527	16/04/2025	WA Stump Grinding	\$ 9,850.00	
88	EFT28547	06/05/2025	WCS Concrete Pty Ltd		\$ 8,102.16
89	EFT28548	06/05/2025	Watertorque Group (Tanks) Pty Ltd		\$ 1,338.02
90	EFT28549	06/05/2025	Wattleup Tractors		\$ 355.75
91	EFT28550	06/05/2025	Western Power Corporation		\$ 138,663.00
92	EFT28551	06/05/2025	Westrac Pty Ltd		\$ 502.18
93	EFT28552	06/05/2025	Wex Australia Pty Ltd		\$ 3,708.13
94	EFT28553	06/05/2025	Winc Australia Pty Ltd		\$ 675.86
95	EFT28554	06/05/2025	Workwear Supplies		\$ 1,049.79
	INV-5791	12/04/2025	Workwear Supplies	\$ 313.35	
	INV-5841	02/05/2025	Workwear Supplies	\$ 181.17	
	INV-5842	02/05/2025	Workwear Supplies	\$ 121.48	
	INV-5848	02/05/2025	Workwear Supplies	\$ 230.51	
	INV-5849	02/05/2025	Workwear Supplies	\$ 110.66	
	INV-5850	02/05/2025	Workwear Supplies	\$ 92.62	
96	EFT28555	06/05/2025	Zone 50 Engineering Surveys Pty Ltd		\$ 4,399.73
	INV-1304	15/04/2025	Zone 50 Engineering Surveys Pty Ltd	\$ 1,634.60	
	INV-1305	15/04/2025	Zone 50 Engineering Surveys Pty Ltd	\$ 2,765.13	
97	EFT28556	29/05/2025	Alcolizer Technology		\$ 691.63
98	EFT28557	29/05/2025	Alison Adams		\$ 400.00
	VC 05-06042025	22/05/2025	Alison Adams	\$ 150.00	
	VC 19042025	22/05/2025	Alison Adams	\$ 50.00	
	VC 21042025	22/05/2025	Alison Adams	\$ 50.00	
	VC 10-11052025	22/05/2025	Alison Adams	\$ 150.00	
99	EFT28558	29/05/2025	Aussie Natural Spring Water		\$ 21.66
100	EFT28559	29/05/2025	Australian Taxation Office (ATO)		\$ 94,082.00
101	EFT28560	29/05/2025	Avon Waste		\$ 76,031.31
	00069307	01/05/2025	Avon Waste	\$ 16,940.00	
	00069060	01/05/2025	Avon Waste	\$ 19,875.81	
	00069621	02/05/2025	Avon Waste	\$ 19,558.29	
	00069639	16/05/2025	Avon Waste	\$ 19,657.21	
102	EFT28561	29/05/2025	BEAT - Bindoon Theatre Inc		\$ 500.00
103	EFT28562	29/05/2025	Benjamen Riddle		\$ 18,840.00
	INV0078	01/05/2025	Benjamen Riddle	\$ 9,040.00	
	INV0079	19/05/2025	Benjamen Riddle	\$ 9,800.00	
104	EFT28563	29/05/2025	Bindoon & Districts Historical Society		\$ 2,700.00
105	EFT28564	29/05/2025	Bindoon Mechanical Pty Ltd		\$ 22,278.63
	3499	06/05/2025	Bindoon Mechanical Pty Ltd	\$ 1,564.74	
	3500	06/05/2025	Bindoon Mechanical Pty Ltd	\$ 2,299.28	
	3514	13/05/2025	Bindoon Mechanical Pty Ltd	\$ 5,445.69	
	3515	13/05/2025	Bindoon Mechanical Pty Ltd	\$ 7,838.50	
	3516	13/05/2025	Bindoon Mechanical Pty Ltd	\$ 3,015.36	
	3517	13/05/2025	Bindoon Mechanical Pty Ltd	\$ 2,115.06	
106	EFT28565	29/05/2025	Bindoon Primary School		\$ 2,000.00
107	EFT28566	29/05/2025	Bindoon Sporting and Recreation Association Inc		\$ 750.00
108	EFT28567	29/05/2025	Bindoon and Districts Agricultural Society Inc		\$ 6,000.00
109	EFT28568	29/05/2025	Bragaskale Pty Ltd		\$ 7,709.35
	INV1299	09/05/2025	Bragaskale Pty Ltd	\$ 4,277.35	
	INV1301	14/05/2025	Bragaskale Pty Ltd	\$ 1,980.00	
	INV1309	27/05/2025	Bragaskale Pty Ltd	\$ 1,452.00	
110	EFT28569	29/05/2025	Bunnings Building Supplies		\$ 135.11
111	EFT28570	29/05/2025	Bzybuild Projects Pty Ltd		\$ 335.36
112	EFT28571	29/05/2025	Chittering Landcare Group		\$ 1,521.66
113	EFT28572	29/05/2025	Chittering Pest & Weed		\$ 880.00
114	EFT28573	29/05/2025	Civil Products WA		\$ 2,610.69
	00004999	05/05/2025	Civil Products WA	\$ 1,882.49	
	00005070	05/05/2025	Civil Products WA	\$ 167.20	
	00005230	13/05/2025	Civil Products WA	\$ 561.00	
115	EFT28574	29/05/2025	Compac Marketing Australia		\$ 665.50
116	EFT28575	29/05/2025	Construction Training Fund		\$ 126.80
117	EFT28576	29/05/2025	Cooe Pty Ltd		\$ 12,837.00
118	EFT28577	29/05/2025	Dean Troake		\$ 179.89

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
119	EFT28578	29/05/2025	Department Of Child Support Registrar		\$ 1,426.87
	DEDUCTION	07/05/2025	Department Of Child Support Registrar	\$ 703.30	
	DEDUCTION	21/05/2025	Department Of Child Support Registrar	\$ 723.57	
120	EFT28579	29/05/2025	Dun Direct Pty Ltd (Dunning's)		\$ 1,551.00
121	EFT28580	29/05/2025	Dynamic Group Electrical Air & Data		\$ 27,094.15
	INV-171113	12/05/2025	Dynamic Group Electrical Air & Data	\$ 463.40	
	INV-171115	12/05/2025	Dynamic Group Electrical Air & Data	\$ 578.60	
	INV-171116	12/05/2025	Dynamic Group Electrical Air & Data	\$ 734.14	
	INV-171126	12/05/2025	Dynamic Group Electrical Air & Data	\$ 696.28	
	INV-171134	12/05/2025	Dynamic Group Electrical Air & Data	\$ 983.62	
	INV-171135	12/05/2025	Dynamic Group Electrical Air & Data	\$ 3,713.16	
	INV-171136	12/05/2025	Dynamic Group Electrical Air & Data	\$ 641.63	
	INV-171137	12/05/2025	Dynamic Group Electrical Air & Data	\$ 572.00	
	INV-171138	13/05/2025	Dynamic Group Electrical Air & Data	\$ 558.36	
	INV-171139	13/05/2025	Dynamic Group Electrical Air & Data	\$ 396.88	
	INV-171140	12/05/2025	Dynamic Group Electrical Air & Data	\$ 934.78	
	INV-171141	13/05/2025	Dynamic Group Electrical Air & Data	\$ 966.68	
	INV-171142	13/05/2025	Dynamic Group Electrical Air & Data	\$ 792.00	
	INV-171143	13/05/2025	Dynamic Group Electrical Air & Data	\$ 633.60	
	INV-171144	13/05/2025	Dynamic Group Electrical Air & Data	\$ 213.73	
	INV-171164	13/05/2025	Dynamic Group Electrical Air & Data	\$ 452.10	
	INV-171194	06/05/2025	Dynamic Group Electrical Air & Data	\$ 356.64	
	INV-171207	14/05/2025	Dynamic Group Electrical Air & Data	\$ 1,530.54	
	INV-171208	08/05/2025	Dynamic Group Electrical Air & Data	\$ 601.70	
	INV-171209	14/05/2025	Dynamic Group Electrical Air & Data	\$ 957.37	
	INV-171210	14/05/2025	Dynamic Group Electrical Air & Data	\$ 881.31	
	INV-171211	14/05/2025	Dynamic Group Electrical Air & Data	\$ 4,586.23	
	INV-171212	14/05/2025	Dynamic Group Electrical Air & Data	\$ 799.31	
	INV-171213	14/05/2025	Dynamic Group Electrical Air & Data	\$ 672.90	
	INV-171214	12/05/2025	Dynamic Group Electrical Air & Data	\$ 383.48	
	INV-171215	14/05/2025	Dynamic Group Electrical Air & Data	\$ 941.80	
	INV-171221	26/05/2025	Dynamic Group Electrical Air & Data	\$ 526.90	
	INV-171222	26/05/2025	Dynamic Group Electrical Air & Data	\$ 580.13	
	INV-171223	26/05/2025	Dynamic Group Electrical Air & Data	\$ 944.88	
122	EFT28581	29/05/2025	Everjazz Pty Ltd T/As Alarm Asset Group		\$ 498.38
	00091405	01/05/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 98.00	
	00091468	14/05/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 133.46	
	00091469	14/05/2025	Everjazz Pty Ltd T/As Alarm Asset Group	\$ 266.92	
123	EFT28582	29/05/2025	Frontline Fire & Rescue Equipment		\$ 11,154.88
	86209	01/05/2025	Frontline Fire & Rescue Equipment	\$ 4,614.27	
	86210	01/05/2025	Frontline Fire & Rescue Equipment	\$ 1,794.76	
	86211	01/05/2025	Frontline Fire & Rescue Equipment	\$ 1,828.76	
	86212	01/05/2025	Frontline Fire & Rescue Equipment	\$ 130.90	
	86213	01/05/2025	Frontline Fire & Rescue Equipment	\$ 30.80	
	86285	02/05/2025	Frontline Fire & Rescue Equipment	\$ 110.00	
	86286	02/05/2025	Frontline Fire & Rescue Equipment	\$ 44.00	
	86433	16/05/2025	Frontline Fire & Rescue Equipment	\$ 2,601.39	
124	EFT28583	29/05/2025	Gingin Fuel & Tyres Pty Ltd		\$ 1,940.00
125	EFT28584	29/05/2025	Great Aussie Patios Pty Ltd		\$ 8,000.00
	INV-0991	06/05/2025	Great Aussie Patios Pty Ltd	\$ 4,500.00	
	INV-1051	21/05/2025	Great Aussie Patios Pty Ltd	\$ 3,500.00	
126	EFT28585	29/05/2025	HK Calibration Technologies Pty Ltd		\$ 137.50
127	EFT28586	29/05/2025	Hannah Campbell		\$ 51.16
128	EFT28587	29/05/2025	Happy Heads Mental Health		\$ 1,300.00
	005	13/05/2025	Happy Heads Mental Health	\$ 780.00	
	006	13/05/2025	Happy Heads Mental Health	\$ 520.00	
129	EFT28588	29/05/2025	Haydon Agricultural Contractors		\$ 34,793.00
	919	14/05/2025	Haydon Agricultural Contractors	\$ 330.00	
	920	19/05/2025	Haydon Agricultural Contractors	\$ 21,450.00	
	921	19/05/2025	Haydon Agricultural Contractors	\$ 9,713.00	
	922	19/05/2025	Haydon Agricultural Contractors	\$ 3,300.00	
130	EFT28589	29/05/2025	Highways Traffic Pty Ltd		\$ 1,375.00
131	EFT28590	29/05/2025	InterFire Agencies		\$ 5,818.05
	INV-22544	01/05/2025	InterFire Agencies	\$ 817.85	
	INV-22800	19/05/2025	InterFire Agencies	\$ 1,147.64	
	INV-22826	21/05/2025	InterFire Agencies	\$ 3,852.56	
132	EFT28591	29/05/2025	JCB Construction Equipment Australia		\$ 565.83
133	EFT28592	29/05/2025	Just in Time Gourmet		\$ 458.10
134	EFT28593	29/05/2025	Kelyn Training Services		\$ 1,860.00
135	EFT28594	29/05/2025	Kleen West Distributors		\$ 2,569.07
	00108192	02/05/2025	Kleen West Distributors	\$ 1,538.26	
	00108863	16/05/2025	Kleen West Distributors	\$ 1,030.81	
136	EFT28595	29/05/2025	Komatsu Australia Pty Ltd		\$ 493.76
	004155501	02/05/2025	Komatsu Australia Pty Ltd	\$ 297.79	
	004155575	02/05/2025	Komatsu Australia Pty Ltd	\$ 53.04	
	004155703	02/05/2025	Komatsu Australia Pty Ltd	\$ 142.93	
137	EFT28596	29/05/2025	LGRCEU (WA)		\$ 41.00
	DEDUCTION	07/05/2025	LGRCEU (WA)	\$ 20.50	

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	DEDUCTION	21/05/2025	LGRCEU (WA)	\$ 20.50	
138	EFT28597	29/05/2025	Landgate Customer Account		\$ 2,532.70
	403040	01/05/2025	Landgate Customer Account	\$ 2,155.45	
	403249	12/05/2025	Landgate Customer Account	\$ 377.25	
139	EFT28598	29/05/2025	McLeods Lawyers Pty Ltd		\$ 3,006.19
	144818	01/05/2025	McLeods Lawyers Pty Ltd	\$ 2,295.48	
	144882	01/05/2025	McLeods Lawyers Pty Ltd	\$ 710.71	
140	EFT28599	29/05/2025	Moore Australia (WA) Pty Ltd		\$ 3,696.00
141	EFT28600	29/05/2025	Neva Harris		\$ 750.00
	VC 0304052025	23/05/2025	Neva Harris	\$ 150.00	
	VC 1708052025	23/05/2025	Neva Harris	\$ 150.00	
	VC 24&25052025	23/05/2025	Neva Harris	\$ 150.00	
	VC 12-13042025	23/05/2025	Neva Harris	\$ 150.00	
	VC 18&20042025	23/05/2025	Neva Harris	\$ 150.00	
142	EFT28601	29/05/2025	Northern Valley Plumbing Pty Ltd		\$ 12,028.50
	INV-1650	13/05/2025	Northern Valley Plumbing Pty Ltd	\$ 1,138.50	
	INV-1669	22/05/2025	Northern Valley Plumbing Pty Ltd	\$ 2,090.00	
	INV-1675	21/05/2025	Northern Valley Plumbing Pty Ltd	\$ 8,800.00	
143	EFT28602	29/05/2025	Northern Valleys News		\$ 1,182.00
	INV-4034	01/05/2025	Northern Valleys News	\$ 935.00	
	INV-4043	08/05/2025	Northern Valleys News	\$ 247.00	
144	EFT28603	29/05/2025	OHSG T/As Dean's Autoglass		\$ 2,237.40
145	EFT28604	29/05/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe		\$ 353.00
	INV-0279	09/05/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 119.00	
	INV-0282	20/05/2025	OS 4th Enterprise Pty Ltd T/A Bindoon Bakehaus & Cafe	\$ 234.00	
146	EFT28605	29/05/2025	Officeworks		\$ 800.00
147	EFT28606	29/05/2025	Omnibus Services		\$ 522.50
148	EFT28607	29/05/2025	OnPress Digital Print Solutions		\$ 473.00
	INV-0015030	15/05/2025	OnPress Digital Print Solutions	\$ 282.70	
	INV-0015070	21/05/2025	OnPress Digital Print Solutions	\$ 190.30	
149	EFT28608	29/05/2025	Open Systems Technology T/As CouncilFirst		\$ 517.00
150	EFT28609	29/05/2025	PK Read Contracting		\$ 9,952.00
151	EFT28610	29/05/2025	RBC Rural		\$ 949.58
152	EFT28611	29/05/2025	Rachel Edwardson		\$ 63.80
153	EFT28612	29/05/2025	Retech Rubber		\$ 1,897.50
	00005185	05/05/2025	Retech Rubber	\$ 935.00	
	00005186	05/05/2025	Retech Rubber	\$ 962.50	
154	EFT28613	29/05/2025	Rockwater Pty Ltd		\$ 3,010.15
155	EFT28614	29/05/2025	Rusty's Electrical		\$ 1,217.77
	92	18/05/2025	Rusty's Electrical	\$ 205.77	
	93	18/05/2025	Rusty's Electrical	\$ 1,012.00	
156	EFT28615	29/05/2025	Safety Barriers WA Pty Ltd		\$ 3,487.33
157	EFT28616	29/05/2025	Sam Durey T/As Last Drop Water Carriers		\$ 180.00
158	EFT28617	29/05/2025	Samantha Young		\$ 49.31
159	EFT28618	29/05/2025	Seek		\$ 412.50
160	EFT28619	29/05/2025	Shaun Freitas		\$ 64.00
161	EFT28620	29/05/2025	Shire Of Chittering		\$ 16.50
162	EFT28621	29/05/2025	Socially Creative		\$ 350.00
163	EFT28622	29/05/2025	Stirling Asphalt		\$ 123,183.50
164	EFT28623	29/05/2025	Swan Mobile Auto Electrics		\$ 478.00
165	EFT28624	29/05/2025	Synergy		\$ 17,438.08
166	EFT28625	29/05/2025	Team Global Express Pty Ltd		\$ 99.06
	0601-S282300	11/05/2025	Team Global Express Pty Ltd	\$ 33.02	
	0602-S282300	18/05/2025	Team Global Express Pty Ltd	\$ 66.04	
167	EFT28626	29/05/2025	Time Critical		\$ 2,600.00
	20166743	02/05/2025	Time Critical	\$ 500.00	
	20166753	07/05/2025	Time Critical	\$ 800.00	
	20166759	09/05/2025	Time Critical	\$ 800.00	
	20166774	13/05/2025	Time Critical	\$ 500.00	
168	EFT28627	29/05/2025	Timothy Rix		\$ 9,800.00
169	EFT28628	29/05/2025	Tractor Man		\$ 4,413.51
	00001987	14/05/2025	Tractor Man	\$ 770.00	
	00001999	21/05/2025	Tractor Man	\$ 3,643.51	
170	EFT28629	29/05/2025	Travelwest Publications WA Pty Ltd		\$ 605.00
171	EFT28630	29/05/2025	Vanguard Press		\$ 209.00
172	EFT28631	29/05/2025	Verdex Equipment Pty Ltd		\$ 7,830.97
173	EFT28632	29/05/2025	WA Stump Grinding		\$ 45,060.00
174	EFT28633	29/05/2025	Water Corporation		\$ 6,516.51
175	EFT28634	29/05/2025	Watertorque Group (Tanks) Pty Ltd		\$ 4,944.96
	WT0026759	15/05/2025	Watertorque Group (Tanks) Pty Ltd	\$ 2,648.53	
	WT0026857	22/05/2025	Watertorque Group (Tanks) Pty Ltd	\$ 2,296.43	
176	EFT28635	29/05/2025	Westrac Pty Ltd		\$ 4,342.13
177	EFT28636	29/05/2025	Winc Australia Pty Ltd		\$ 927.15
	9047847261	06/05/2025	Winc Australia Pty Ltd	\$ 419.97	
	9047947152	20/05/2025	Winc Australia Pty Ltd	\$ 507.18	
178	EFT28637	29/05/2025	Workwear Supplies		\$ 324.94
			Total EFT Payments		\$ 1,217,577.37

Chq/EFT	Date	Name	Invoice Amount	Payment Amount
Direct Debits				
DD11381.1	07/05/2025	Ricoh Australia Pty Ltd		\$ 489.51
DD11392.1	07/05/2025	Aware Super		\$ 17,827.81
DD11392.2	07/05/2025	FirstChoice Wholesale Personal Super		\$ 353.79
DD11392.3	07/05/2025	Hesta		\$ 298.55
DD11392.4	07/05/2025	ING Direct Superannuation Fund		\$ 312.12
DD11392.5	07/05/2025	Australian Retirement Trust Super		\$ 221.77
DD11392.6	07/05/2025	Mercer Tailored Super		\$ 247.85
DD11392.7	07/05/2025	Australian Ethical Retail Superannuation Fund		\$ 283.64
DD11392.8	07/05/2025	Rest Superannuation		\$ 2,805.12
DD11392.9	07/05/2025	Spirit Super		\$ 1,532.22
DD11392.10	07/05/2025	Westpac Banking Corporation		\$ 474.45
DD11392.11	07/05/2025	Hostplus Superannuation Fund		\$ 983.68
DD11392.12	07/05/2025	Australian Super		\$ 5,213.77
DD11392.13	07/05/2025	ANZ Smart Choice Super		\$ 332.06
DD11392.14	07/05/2025	AMP Wealth Personal Superannuation Pension Fund		\$ 136.22
DD11392.15	07/05/2025	CBUS Super		\$ 379.06
DD11392.16	07/05/2025	MLC Masterkey Super Fundamentals		\$ 218.50
DD11401.1	22/05/2025	Josephine Fern		\$ 150.00
DD11401.2	22/05/2025	Neva Harris		\$ 100.00
DD11405.1	21/05/2025	Aware Super		\$ 19,955.53
DD11405.2	21/05/2025	FirstChoice Wholesale Personal Super		\$ 303.66
DD11405.3	21/05/2025	Hesta		\$ 336.39
DD11405.4	21/05/2025	ING Direct Superannuation Fund		\$ 571.96
DD11405.5	21/05/2025	Australian Retirement Trust Super		\$ 207.39
DD11405.6	21/05/2025	Mercer Tailored Super		\$ 250.12
DD11405.7	21/05/2025	Australian Ethical Retail Superannuation Fund		\$ 284.30
DD11405.8	21/05/2025	Rest Superannuation		\$ 2,842.05
DD11405.9	21/05/2025	Spirit Super		\$ 1,532.22
DD11405.10	21/05/2025	Westpac Banking Corporation		\$ 474.45
DD11405.11	21/05/2025	Hostplus Superannuation Fund		\$ 964.80
DD11405.12	21/05/2025	Australian Super		\$ 5,209.43
DD11405.13	21/05/2025	ANZ Smart Choice Super		\$ 325.69
DD11405.14	21/05/2025	AMP Wealth Personal Superannuation Pension Fund		\$ 132.90
DD11405.15	21/05/2025	CBUS Super		\$ 318.73
DD11405.16	21/05/2025	MLC Masterkey Super Fundamentals		\$ 218.50
		Total Direct Debt Payments		\$ 66,288.24
Cheques				\$ -
		Total Municipal Payments		\$ 1,563,905.92

LIST OF ACCOUNTS PAID USING PURCHASING CARDS

Fuel Cards Payments				
SMY-APR 2025	30/04/2025	Dun Direct Pty Ltd (Dunning's)		\$ 9,839.47
7034320105724824			\$ 100.24	
7034320105724832			\$ 677.71	
7034320105724840			\$ 516.87	
7034320105724907			\$ 717.10	
7034320105724949			\$ 1,220.07	
7034320105724956			\$ 1,781.24	
7034320105724960			\$ 1,532.33	
7034320105595034			\$ 518.49	
7034320105724972			\$ 609.65	
7034320105724857			\$ 87.68	
7034320105724865			\$ 168.40	
7034320105595018			\$ 271.94	
7034320105594873			\$ 401.69	
7034320112671943			\$ 465.22	
7034320105594995			\$ 76.55	
7034320112671968			\$ 98.06	
7034320106090498			\$ 341.28	
7034320106090506			\$ 156.25	
7034320112671935			\$ 98.70	
SMY-POD APR 2025	30/04/2025	Dun Direct Pty Ltd (Dunning's)		\$ 6,446.57
			\$ 3,680.63	
			\$ 2,765.94	
126	30/04/2025	Wex Australia Pty Ltd		\$ 3,708.13
5022 4202			\$ 205.26	
5035 7564			\$ 231.46	
5091 1923			\$ 1,296.94	
5098 8251			\$ 72.12	
5180 6817			\$ 388.75	
5367 3603			\$ 23.99	
5403 4953			\$ 159.35	
5483 8650			\$ 567.38	
3429 6550			\$ 34.51	
6443 2791			\$ 134.21	

	Chq/EFT	Date	Name	Invoice Amount	Payment Amount
	7214 6961			\$ 95.03	
	7497 6308			\$ 67.44	
	7826 1814			\$ 370.73	
	8209 2528			\$ 60.96	
			Total Fuel Cards Payments		\$ 19,994.17
			Purchase by Purchase Cards		\$19,994.17



MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 12/06/2025

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 May 2025

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. The figures in this report have not been audited and the end of year processes have not been finalised. It is possible these figures will change once the end of year processes have been completed.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 4.

Statement of Financial Activity by Reporting Program

Is presented on page 5 and shows a surplus as at 31 May 2025 of \$1,120,261.

Items of Significance

The material variance adopted by the Shire for the 2024/25 year is \$10,000 and 10%. The following selected items have been highlighted due to their significance in this financial year. A full listing and explanation of all items considered of significant variance is disclosed in Note 2.

Capital Expenditure

Land and Buildings	▲	\$55,113
Plant and Equipment	▼	(\$4,738)
Infrastructure Assets - Roads	▲	\$1,077,955
Infrastructure Assets - Footpaths		\$0
Infrastructure Assets - Parks & Ovals	▲	\$125,083
Infrastructure Assets - Other	▲	\$309,193

Capital Revenue

Capital Grants, Subsidies and Contributions	▼	(\$1,679,913)
Proceeds from Disposal of Assets	▼	(\$3,411)

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Muchea Recreation Centre Redevelopment	86%	\$ 144,030	\$ 132,022	\$ 124,325
Mountain Bike Park (Capital)	5%	\$ 145,000	\$ 132,913	\$ 7,830
Bindoon-Dewars Pool Road (RRG)	86%	\$ 438,552	\$ 438,552	\$ 377,267
Wells Glover Road Final Seal (RRG)	103%	\$ 223,857	\$ 223,857	\$ 230,366
Blue Plains/Maddern (BS)	5%	\$ 486,916	\$ 486,916	\$ 24,322
Muchea Road South (BS)	64%	\$ 516,584	\$ 516,584	\$ 329,297
Wandena Road	100%	\$ 233,700	\$ 233,700	\$ 233,699
McGlew Road	100%	\$ 80,000	\$ 80,000	\$ 80,000
Street Lights Shire Owned - Infrastructure Other (Cap	46%	\$ 118,152	\$ 108,306	\$ 53,784
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	44%	\$ 2,225,342	\$ 1,964,232	\$ 985,955
Capital Grants, Subsidies and Contributions	30%	\$ 2,787,298	\$ 2,524,318	\$ 844,405
	37%	\$ 5,012,640	\$ 4,488,550	\$ 1,830,360
Rates Levied	100%	\$ 7,662,374	\$ 7,662,374	\$ 7,648,210

% Compares Current YTD Actuals to Annual Budget

Financial Position		Prior Year 31 May 2024	Current Year 31 May 2025
Adjusted Net Current Assets	373%	\$ 300,273	\$ 1,120,261
Cash and Equivalent - Unrestricted	144%	\$ 2,202,274	\$ 3,174,954
Cash and Equivalent - Restricted	80%	\$ 2,610,028	\$ 2,092,673
Receivables - Rates	52%	\$ 159,349	\$ 83,428
Receivables - Other	192%	\$ 162,901	\$ 313,553
Payables	107%	\$ 1,074,465	\$ 1,148,687

% Compares Current YTD Actuals to Prior Year Actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

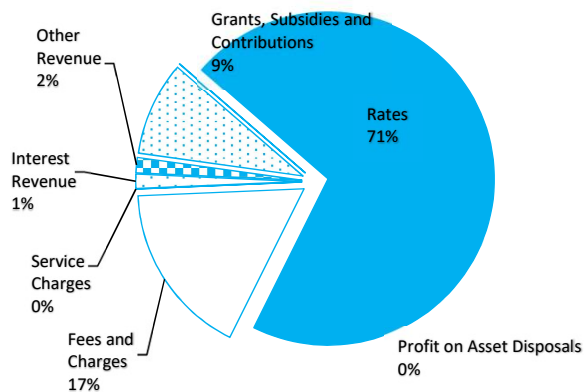
Prepared by: Samantha Young

Reviewed by: Sue Mills

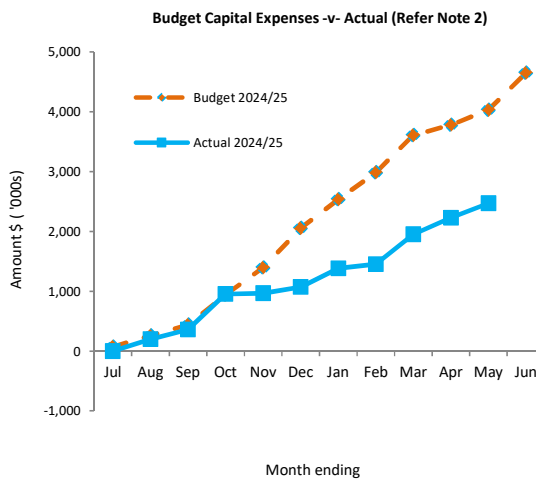
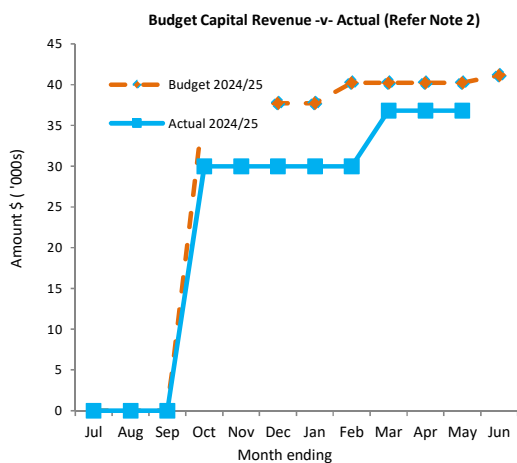
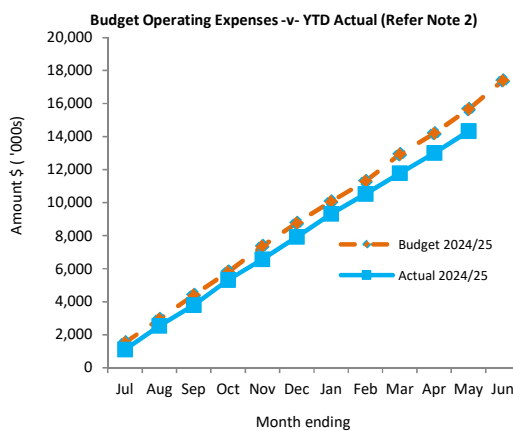
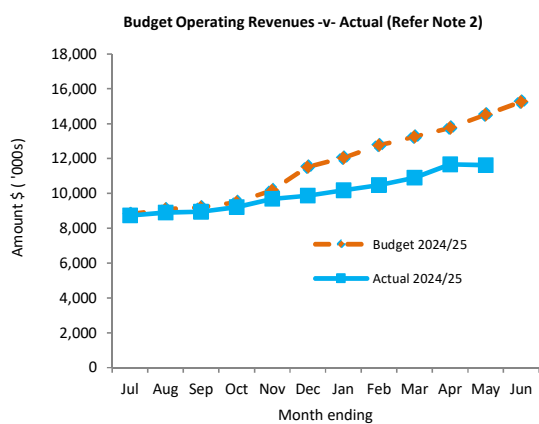
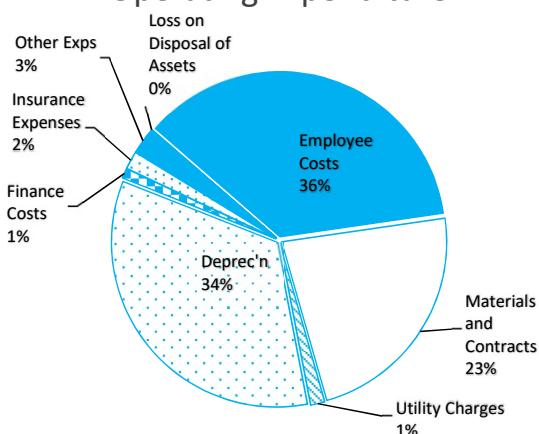
Date prepared: 12/06/2025

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 May 2025

Operating Revenue



Operating Expenditure



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Program)
For the Period Ended 31 May 2025

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a) (a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		6,113	5,588	226	(5,362)	(96%)	▼	
General Purpose Funding		8,892,745	8,702,684	8,185,669	(517,015)	(6%)	▼	
Law, Order and Public Safety		656,673	627,898	507,706	(120,192)	(19%)	▼	\$
Health		68,490	67,186	68,853	1,667	2%	▲	
Education and Welfare		39,545	39,409	13,495	(25,914)	(66%)	▼	\$
Housing		139,105	137,676	144,554	6,878	5%	▲	
Community Amenities		1,259,843	1,303,389	1,263,180	(40,209)	(3%)	▼	
Recreation and Culture		19,742	35,106	31,178	(3,928)	(11%)	▼	
Transport		169,257	221,148	215,105	(6,044)	(3%)	▼	
Economic Services		676,603	703,273	262,792	(440,481)	(63%)	▼	\$
Other Property and Services		104,713	145,953	82,421	(63,532)	(44%)	▼	\$
		12,032,829	11,989,310	10,775,177				
Expenditure from operating activities								
Governance		(1,307,224)	(1,179,292)	(893,767)	285,525	24%	▲	\$
General Purpose Funding		(421,839)	(396,689)	(330,001)	66,688	17%	▲	\$
Law, Order and Public Safety		(2,227,929)	(2,030,367)	(1,990,074)	40,292	2%	▲	
Health		(443,655)	(429,990)	(404,704)	25,286	6%	▲	
Education and Welfare		(130,960)	(123,312)	(60,796)	62,516	51%	▲	\$
Housing		(375,201)	(346,142)	(308,501)	37,641	11%	▲	\$
Community Amenities		(2,653,165)	(2,429,739)	(2,397,064)	32,675	1%	▲	
Recreation and Culture		(2,285,204)	(2,156,419)	(1,809,260)	347,159	16%	▲	\$
Transport		(5,771,511)	(5,300,048)	(4,850,498)	449,550	8%	▲	
Economic Services		(1,484,058)	(1,086,478)	(981,625)	104,853	10%	▲	
Other Property and Services		(9,971)	(184,867)	(303,225)	(118,357)	(64%)	▼	\$
		(17,110,716)	(15,663,344)	(14,329,515)				
Operating activities excluded from budget								
Add back Depreciation		5,381,233	4,932,730	4,870,767	(61,963)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	(37,160)	7,904	8,818	914	12%	▲	
		5,344,073	4,940,634	4,879,585				
Amount attributable to operating activities		266,186	1,266,600	1,325,247				
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	11	3,526,329	2,524,318	844,405	(1,679,913)	(67%)	▼	\$
Proceeds from Disposal of Assets	8	82,500	40,230	36,818	(3,411)	(8%)	▼	
		3,608,829	2,564,548	881,223				
Outflows from investing activities								
Land and Buildings	13	(613,784)	(300,110)	(244,997)	55,113	18%	▲	\$
Plant and Equipment	13	(526,000)	(331,226)	(335,964)	(4,738)	(1%)	▼	
Infrastructure Assets - Roads	13	(3,326,315)	(2,411,322)	(1,333,368)	1,077,955	45%	▲	\$
Infrastructure Assets - Parks & Ovals	13	(145,000)	(132,913)	(7,830)	125,083	94%	▲	\$
Infrastructure Assets - Other	13	(687,748)	(534,256)	(225,063)	309,193	58%	▲	\$
		(5,298,846)	(3,709,828)	(2,147,222)				
Amount attributable to investing activities		(1,690,017)	(1,145,280)	(1,265,999)				
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from New Borrowings		0	0	0	0			
Transfer from Reserves	7	913	0	0	0			
		913	0	0				
Outflows from financing activities								
Repayment of Borrowings	10	(410,390)	(321,701)	(321,407)	294	0%	▲	
Transfer to Reserves	7	(148,865)	0	0	0			
		(559,256)	(321,701)	(321,407)				
Amount attributable to financing activities		(558,343)	(321,701)	(321,407)				
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	3	1,982,176	1,382,420	1,382,420	0	0%		
Amount attributable to operating activities		266,186	1,266,600	1,325,247	58,647	5%	▲	
Amount attributable to investing activities		(1,690,017)	(1,145,280)	(1,265,999)	(120,718)	11%	▼	
Amount attributable to financing activities		(558,343)	(321,701)	(321,407)	294	(0%)	▲	
Surplus or deficit at the end of the financial year	3	0	1,182,038	1,120,261	(61,777)	(5%)	▼	

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature)
For the Period Ended 31 May 2025

		Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Note	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	9	7,499,374	7,662,374	7,662,374	7,648,210	(14,164)	(0%)	▼	
Grants, Subsidies and Contributions	11	2,177,393	2,225,342	1,964,232	985,955	(978,277)	(50%)	▼	\$
Fees and Charges		1,784,917	1,935,178	1,870,987	1,826,777	(44,209)	(2%)	▼	
Interest Revenue		307,555	295,606	190,831	149,631	(41,200)	(22%)	▼	\$
Other Revenue		226,430	346,680	297,431	161,150	(136,281)	(46%)	▼	\$
Profit on Disposal of Assets	8	37,160	3,455	3,455	3,455	(0)	(0%)	▼	
		12,032,829	12,468,635	11,989,310	10,775,177				
Expenditure from operating activities									
Employee Costs		(5,483,560)	(5,748,766)	(5,304,279)	(5,205,057)	99,221	2%	▲	
Materials and Contracts		(5,140,650)	(5,150,607)	(4,378,832)	(3,279,439)	1,099,393	25%	▲	\$
Utility Charges		(211,333)	(205,933)	(204,436)	(199,785)	4,651	2%	▲	
Depreciation		(5,381,233)	(5,381,233)	(4,932,730)	(4,870,767)	61,963	1%	▲	
Finance Costs		(213,519)	(213,519)	(194,057)	(140,530)	53,527	0%	▲	
Insurance Expenses		(259,647)	(262,048)	(262,043)	(254,752)	7,291	3%	▲	
Other Expenditure		(420,774)	(422,794)	(375,609)	(366,913)	8,696	2%	▲	
Loss on Disposal of Assets	8	0	(11,359)	(11,359)	(12,272)	(914)	(8%)	▼	
		(17,110,716)	(17,396,257)	(15,663,344)	(14,329,515)				
Operating activities excluded from budget									
Add back Depreciation		5,381,233	5,381,233	4,932,730	4,870,767	(61,963)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	(37,160)	7,904	7,904	8,818	914	12%	▲	
		5,344,073	5,389,137	4,940,634	4,879,585				
Amount attributable to operating activities		266,186	461,514	1,266,600	1,325,247				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	11	3,526,329	2,787,298	2,524,318	844,405	(1,679,913)	(67%)	▼	\$
Proceeds from Disposal of Assets	8	82,500	40,230	40,230	36,818	(3,411)	(8%)	▼	
		3,608,829	2,827,528	2,564,548	881,223				
Outflows from investing activities									
Land and Buildings	13	(613,784)	(312,118)	(300,110)	(244,997)	55,113	18%	▲	\$
Plant and Equipment	13	(526,000)	(331,226)	(331,226)	(335,964)	(4,738)	(1%)	▼	
Infrastructure Assets - Roads	13	(3,326,315)	(2,760,446)	(2,411,322)	(1,333,368)	1,077,955	45%	▲	\$
Infrastructure Assets - Footpaths	13	0	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(145,000)	(145,000)	(132,913)	(7,830)	125,083	94%	▲	\$
Infrastructure Assets - Other	13	(687,748)	(560,748)	(534,256)	(225,063)	309,193	58%	▲	\$
		(5,298,846)	(4,109,539)	(3,709,828)	(2,147,222)				
Amount attributable to investing activities		(1,690,017)	(1,282,011)	(1,145,280)	(1,265,999)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings	10	0	0	0	0	0			
Transfer from Reserves	7	913	913	0	0	0			
		913	913	0	0				
Outflows from financing activities									
Repayment of Borrowings	10	(410,390)	(410,390)	(321,701)	(321,407)	294	0%	▲	
Transfer to Reserves	7	(148,865)	(130,000)	0	0	0			
		(559,256)	(540,390)	(321,701)	(321,407)				
Amount attributable to financing activities		(558,343)	(539,477)	(321,701)	(321,407)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	3	1,982,176	1,382,420	1,382,420	1,382,420	0	0%		
Amount attributable to operating activities		266,186	461,514	1,266,600	1,325,247	58,647	5%		
Amount attributable to investing activities		(1,690,017)	(1,282,011)	(1,145,280)	(1,265,999)	(120,718)	11%		
Amount attributable to financing activities		(558,343)	(539,477)	(321,701)	(321,407)	294	(0%)		
Surplus or deficit at the end of the financial year	3	0	22,446	1,182,038	1,120,261	(61,777)	(5%)		

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 May 2025

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0
Land and Buildings	13	0	244,997	300,110	613,784	244,997	(55,113)
Plant and Equipment	13	0	335,964	331,226	526,000	335,964	4,738
Furniture and Equipment	13	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	1,333,368	2,411,322	3,326,315	1,333,368	(1,077,955)
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	0	0	0	0	0	0
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	7,830	132,913	145,000	7,830	(125,083)
Infrastructure Assets - Airports	13	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	225,063	534,256	687,748	225,063	(309,193)
Capital Expenditure Totals		0	2,147,222	3,709,828	5,298,846	2,147,222	(1,562,606)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,524,318	3,526,329	844,405	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				40,230	82,500	36,818	
Council contribution - Cash Backed Reserves							
Various Reserves				0		0	
Council contribution - operations				1,145,280		1,265,999	
Capital Funding Total				3,709,828		2,147,222	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 1: Significant Accounting Policies**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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.

Critical Accounting Estimates

The preparation of a financial report 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.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.

(g) 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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other

(h) 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.

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. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 1: Significant Accounting Policies**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Plant and Equipment - Furniture	4 to 10 years
Plant and Equipment - Computer Hardware	3 years
Plant and Equipment - Heavy	5 to 15 years
Plant and Equipment - Light	0 to 10 years
Sealed roads and streets	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
gravel sheet	12 years
Formed roads	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
Footpaths - slab	40 years
Footpaths - asphalt	10 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 1: Significant Accounting Policies**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications**Rates**

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

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating 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.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. 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 Earnings

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 can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate 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.

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, 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, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 1: Significant Accounting Policies

Depreciation expense raised on all classes of assets.

Interest expenses

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 State taxes. Donations and subsidies made to community groups.

(r) Program Classifications (Function/Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE**Objective:**

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

Activities:

Includes the activities of members of council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY**Objective:**

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

Activities:

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

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE**Objective:**

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

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING**Objective:**

To provide and maintain staff, community and senior residents housing.

Activities:

Provision and maintenance of staff, community and senior residents housing.

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE**Objective:**

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT**Objective:**

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES**Objective:**

To help promote the Shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. building control.

OTHER PROPERTY AND SERVICES**Objective:**

To monitor and control Shire overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 2: Explanation of Material Variances by N&T

Variances will be adjusted following the adoption of the Budget Review.

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2024/25 year is \$10,000 and 10%.

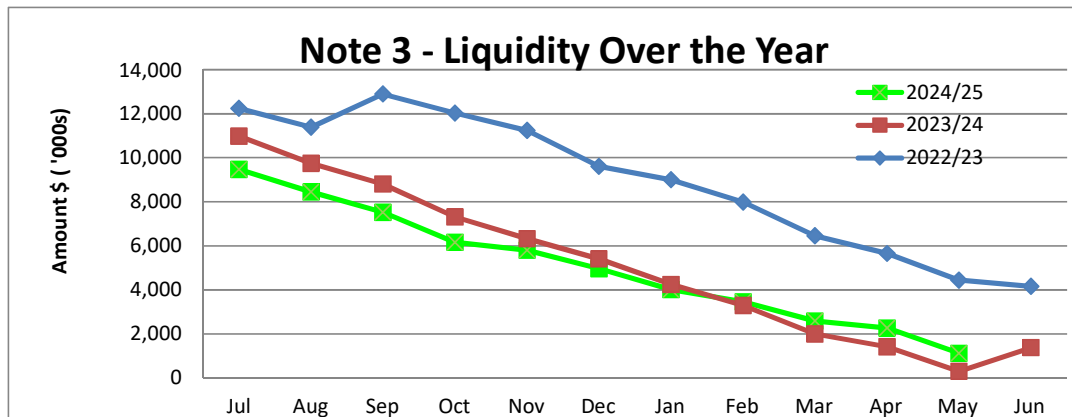
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
OPERATING ACTIVITIES						
Revenue from operating activities						
Grants, Subsidies and Contributions	(978,277)	(50%)	▼	\$	Timing	Grants, Subs & Con recd less than budget
Interest Revenue	(41,200)	(22%)	▼	\$	Timing	Term deposits maturing end financial year
Other Revenue	(136,281)	(46%)	▼	\$	Timing	Other Revenue recd less than budget
Expenditure from operating activities						
Materials and Contracts	1,099,393	25%	▲	\$	Permanent	New Capital jobs from Budget Review
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital Grants, Subsidies and Contributions	(1,679,913)	(67%)	▼	\$	Permanent	WSFN funding declined for Mooliabeenee
Outflows from investing activities						
Land and Buildings	55,113	18%	▲	\$	Permanent	Savings on various capital jobs
Infrastructure Assets - Roads	1,077,955	45%	▲	\$	Permanent	WSFN funding declined job removed from budget
Infrastructure Assets - Parks & Ovals	125,083	94%	▲	\$	Timing	Parks & Ovals projects not all started yet
Infrastructure Assets - Other	309,193	58%	▲	\$	Timing	Other projects not all yet started

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30/06/2024	31/05/2024	31/05/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	3,322,768	2,047,830	2,732,530
Cash Restricted - Conditions over Grants	11	157,407	154,444	442,424
Cash Restricted - Reserves	4	2,092,673	2,610,028	2,092,673
Receivables - Rates	6	13,398	159,349	83,428
Receivables - Other	6	335,089	162,901	313,553
Inventories		1,011	2,227	(297)
		5,922,346	5,136,779	5,664,311
Less: Current Liabilities				
Payables		(1,753,152)	(1,074,465)	(1,148,687)
Contract Liabilities		(267,541)	(770,844)	(876,130)
Loan Liability		(410,391)	(160,852)	(88,985)
Provisions		(698,194)	(663,683)	(698,194)
		(3,129,279)	(2,669,844)	(2,811,995)
Less: Cash Reserves	7	(2,092,673)	(2,610,028)	(2,092,673)
Add Back: Component of Leave Liability not Required to be funded		271,634	282,515	271,634
Add Back: Current Loan Liability		410,391	160,852	88,985
Net Current Funding Position		1,382,420	300,273	1,120,261

**Comments - Net Current Funding Position**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	673,744				673,744	Bendigo	0.00%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		92,673			92,673	Bendigo	0.00%	At Call
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Cash On Hand - Tourist Centre	250				250	N/A	Nil	On Hand
Trust Cash At Bank			10		10	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	2,500,000				1,000,000	Bendigo	5.05%	03-Jun-25
					500,000	Bendigo	4.25%	17-Jun-25
					1,000,000	Bendigo	4.00%	19-Jun-25
Reserve Bank - Term Deposit Investments		2,000,000			2,000,000	Bendigo	4.95%	16-Jun-25
(c) Investments								
Shares - Chittering Financial Services				45,500	45,500	N/A	Nil	On Hand
Total	3,174,944	2,092,673	10	45,500	5,313,127			

Comments/Notes - Investments

Note 5: Budget Amendments

Amendments to original budget since budget adoption. Surplus/(Deficit)

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SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

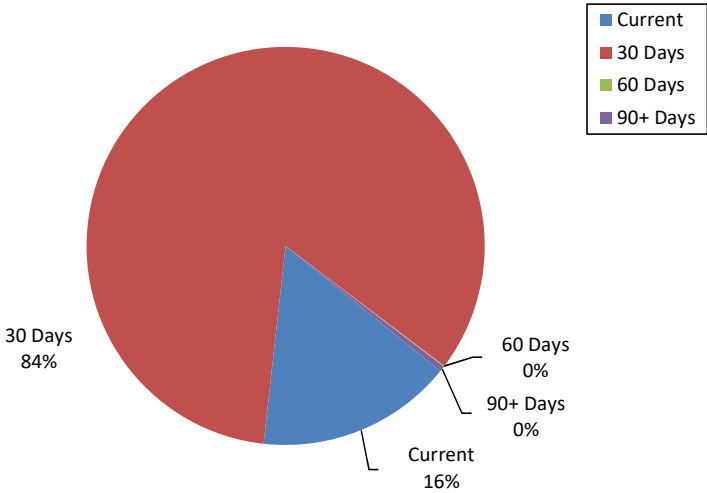
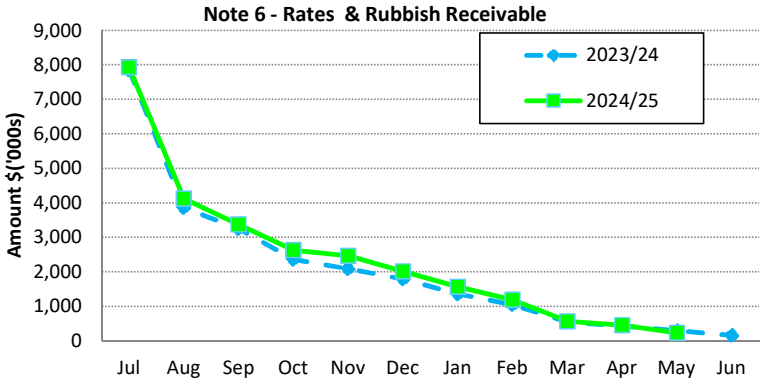
Note 6: Receivables

Receivables - Rates & Rubbish	31 May 2025	30 June 2024
	\$	\$
Opening Arrears Previous Years	151,071	164,148
Levied this year	8,679,854	7,996,838
Less Collections to date	(8,609,825)	(8,009,915)
Equals Current Outstanding	221,101	151,071
Net Rates Collectable	221,101	151,071
% Collected	97.50%	98.15%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	99,875	523,376	459	(2,903)	620,807
Balance per Trial Balance					
Sundry Debtors					172,713
Receivables - Other					140,840
Total Receivables General Outstanding					313,553

Amounts shown above include GST (where applicable)

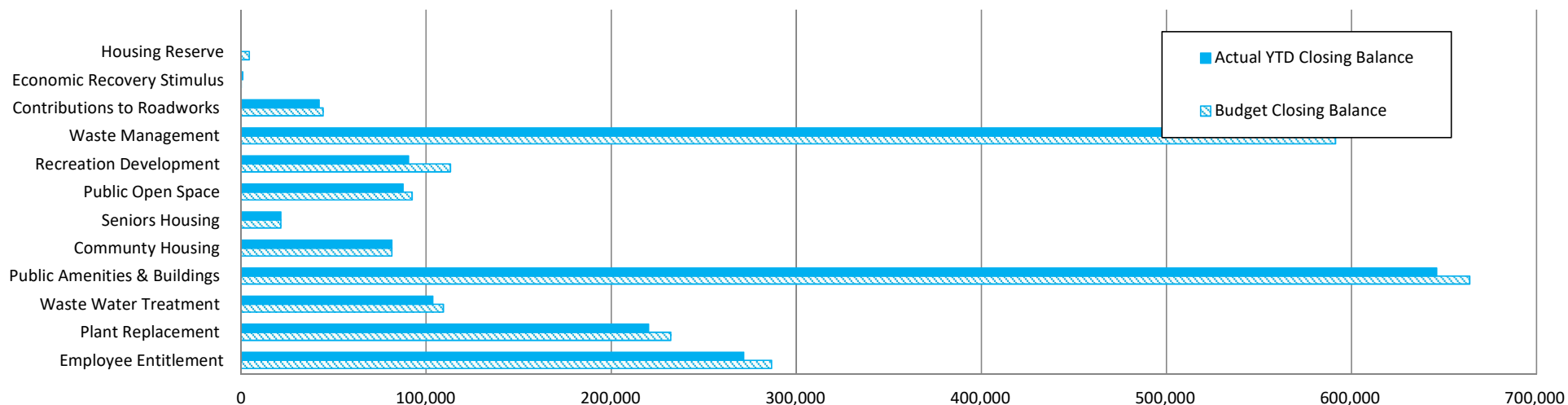
Note 6 - Accounts Receivable (non-rates)



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Change of Purpose	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	271,634	14,940	0	0	0	0	0	0	286,574	271,634
Plant Replacement	220,139	12,108	0	0	0	0	0	0	232,247	220,139
Waste Water Treatment	103,614	5,699	0	0	0	0	0	0	109,313	103,614
Public Amenities & Buildings	645,917	17,925	0	0	0	0	0	0	663,842	645,917
Community Housing	81,449	0	0	0	0	0	0	(77,572)	81,449	81,449
Seniors Housing	21,482	0	0	0	0	0	0	(20,459)	21,482	21,482
Public Open Space	87,570	4,816	0	0	0	0	0	0	92,386	87,570
Recreation Development	90,549	22,580	0	0	0	0	0	0	113,129	90,549
Waste Management	527,307	29,002	0	35,000	0	0	0	0	591,309	527,307
Contributions to Roadworks	42,098	2,315	0	0	0	0	0	0	44,413	42,098
Economic Recovery Stimulus	913	0	0	0	0	(913)	0	0	0	913
Housing Reserve	0	4,480	0	0	0	0	0	98,031	4,480	0
	2,092,673	113,865	0	35,000	0	(913)	0	0	2,240,625	2,092,673

Note 7 - Year To Date Reserve Balance to End of Year Estimate

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
MVU331	000CH 2018 FORD RANGER DOUBLE CCXL 4 X4 (CESM) (P000X)					150,000	150,000		
MVU332	CH10975 2018 ISUZU D-MAX TTOP 4X4 SX SPACE CAB AUTO (RANGER) (P10975)	12,000	6,818		(5,182)	12,000	26,000	14,000	
MVU333	CH354 2018 D-MAX 4x4 SX Crew Cab Auto (Fire Mitigation) (P354A)	12,000	15,455	3,455		12,000	18,000	6,000	
MVU334	CH5026 2018 FORD RANGER TTOP 4X2 UTE (PARKS) (P5026A)	8,000	6,818		(1,182)	8,000	16,000	8,000	
MVU329	CH784 2018 FORD RANGER TTOP MY Double PU XL 3.2D 6A 4x4 (BUILD MAINT) (P319)	13,636	7,727		(5,909)	13,340	20,000	6,660	
PLV502	2014 HOWARD HD180 ROTA SLASHER (PARKS) (P1284)					0	2,500	2,500	
		45,636	36,818	3,455	(12,272)	195,340	232,500	37,160	0

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	7.90790	1,825	51,636,296	4,083,347	126,585	9,455	4,219,387	4,083,347	50,000	0	4,133,347
UV	0.54240	775	525,478,000	2,850,193	61,692	4,049	2,915,934	2,850,193		0	2,850,193
Non-Rateable			0	0	272	918	1,189		0	0	0
Sub-Totals		2,600	577,114,296	6,933,539	188,549	14,422	7,136,510	6,933,540	50,000	0	6,983,540
Minimum Payment	Minimum \$										
GRV	1,150.00	268	308,200	308,200	0	0	308,200	308,200	0	0	308,200
UV	1,100.00	185	203,500	203,500	0	0	203,500	203,500	0	0	203,500
Sub-Totals		453	511,700	511,700	0	0	511,700	511,700	0	0	511,700
		3,053	577,625,996	7,445,239	188,549	14,422	7,648,210	7,445,240	50,000	0	7,495,240
Discounts							0				0
Concession							0				0
Amount from General Rates							7,648,210				7,495,240
Ex-Gratia Rates							0	4,134			4,134
Rates Adjustments							0				0
Specified Area Rates							0				0
Totals							7,648,210				7,499,374

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 10: Information on Borrowings

(a) Debenture Repayments

			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments			
Particulars/Purpose			01 Jul 2024	YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Health															
Loan 79 - Multi Purpose Health Centre	WATC	380,442.94	0	0	0	35,279.19	35,279	35,279	345,163.75	345,164	345,164	9,534	16,393	16,393	
Housing															
Recreation and Culture															
Loan 89 Muchea Complex	WATC	1,649,564.42	0	0	0	39,705.78	79,881	79,881	1,609,858.64	1,569,684	1,569,684	19,095	38,505	38,505	
Loan 90 Mountain Bike Park Land	WATC	97,483.82	0	0	0	48,674.06	97,484	97,484	48,809.76	0	0	103	408	408	
Loan 92 Muchea Complex	WATC	3,144,527.81	0	0	0	110,913.92	110,914	110,914	3,033,613.89	3,033,614	3,033,614	102,768	143,297	143,297	
Transport															
Loan 79 New Grader	WATC	177,391.28	0	0		16,449.84	16,450	16,450	160,941.44	160,941	160,941	4,445	7,643	7,643	
Economic Services															
Loan 82 Land Lot 168 Binda Place	WATC	255,953.13	0	0	0	70,383.92	70,383	70,383	185,569.21	185,570	185,570	4,808	7,273	7,273	
			5,705,363.40	0	0	0	321,406.71	410,390	410,390	5,383,956.69	5,294,973	5,294,973	140,530	213,519	213,519

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Revised	YTD Actual		Unspent	Unspent
			Balance	Operating	Capital	Revised	Annual	Annual	Revenue	(Expended)	Grant	Grant
			(a)			Budget	Budget	Budget		(b)	(Tied)	(Tied)
				\$	\$	\$			\$	\$	\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	661,620	0	496,215	661,620	661,620	247,161	(38,237)	0	0
Grants Commission - Roads	WALGGC	Operating	0	305,406	0	229,053	305,406	305,406	54,984	(21,408)	0	0
Other Governance Contributions	Various	Operating	0	600	0	550	600	600	0	0	0	0
Contribution - ESL BFB		Operating		67,600	0	50,700	67,600	67,600	0	0	0	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	260,000	0	260,000	260,000	260,000	241,050	(399,853)	(158,803)	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	263,570	0	263,570	263,570	263,570	206,359	0	206,359	206,359
Education & Welfare												
Grant - Seniors Week	COTA WA	Operating - Tied	0	1,000	0	1,000	1,000	1,000	1,000	(1,637)	(637)	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	25,000	0	25,000	25,000	25,000	5,300	(182)	5,118	5,118
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	2,500	0	2,500	2,500	2,500	1,650	(182)	1,468	1,468
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	1,000	0	1,000	1,000	1,000	1,000	0	1,000	1,000
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	5,000	0	5,300	5,000	5,300	0	0	0	0
Contribution Muchea Clubrooms Upgrade	Various Clubs & Community	Non-operating	48,010	0	0	3,000	0	3,000	3,000	(41,442)	9,568	9,568
Grant Muchea Clubrooms Upgrade	Dept of Primary Indust & Reg	Non-operating	48,010	0	0	0	0	0	0	(41,442)	6,568	6,568
Grant Muchea Clubrooms Upgrade	CSRFF	Non-operating	48,010	0	0	0	0	0	0	(41,442)	6,568	6,568
Grant - Sussex Bend Reserve	Dept of Primary Indust & Reg	Non-operating	0	0	52,001	52,001	52,001	52,001	0	(52,292)	(52,292)	0
Grant - Mountain Bike Park	BBRF	Non-operating	0	0	69,241	69,241	69,241	69,241	10,000	0	10,000	10,000
Grant - MRC Playground	Lotterywest	Non-operating	0	0	96,924	96,924	96,924	96,924	96,924	(107,760)	(10,836)	0
Grant - Reading Knook	State Library	Operating	0	0	0	5,000	0	5,000	5,000	0	0	0
Grant - Library Travel	State Library	Operating	0	0	0	1,350	0	1,350	1,333	0	0	0
Grant - Australia Day	National Australia Day Council	Operating	0	0	0	10,000	0	10,000	8,000	0	0	0
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	0	0	0	49,556	0	49,556	55,626	0	55,626	55,626
Grant - Mooliabeenee Road	Regional Road Group	Non-operating	13,377	0	0	0	0	0	0	(13,377)	(0)	0
Grant - Regional Road Group - Dewars Pool Road	Regional Road Group	Non-operating	0	0	290,749	290,749	290,749	290,749	232,600	(377,267)	(144,667)	0
Grant - Regional Road Group - Wells Glover Road	Regional Road Group	Non-operating	0	0	147,619	147,619	147,619	147,619	118,134	(230,366)	(112,232)	0
Grant - Regional Road Group - North Road	Regional Road Group	Non-operating	0	0	0	224,770	0	224,770	0	(2,217)	(2,217)	0
Grant - Street Lighting	Main Roads WA	Operating	0	4,705	0	2,352	4,705	4,705	2,434	(53,784)	0	0
Grant - Direct Road	Main Roads WA	Operating	0	141,392	0	173,841	141,392	173,841	173,841	0	0	0
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	486,916	486,916	486,916	486,916	0	(24,322)	(24,322)	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	67,320	67,320	67,320	67,320	66,340	0	66,340	66,340
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	0	0	0	197,800	0	(5,250)	(5,250)	0
Grant - Black Spot - Muchea South Road	Main Roads WA	Non-operating	0	0	418,889	418,889	418,889	418,889	184,395	(329,297)	(144,901)	0
Grant - Roads to Recovery - Chittering Valley Rd	Roads to Recovery	Non-operating	0	0	260,292	260,290	260,292	260,292	36,905	0	36,905	36,905
Grant - Roads to Recovery - Wandena South Rd	Roads to Recovery	Non-operating	0	0	260,292	260,290	260,292	260,292	36,905	0	36,905	36,905
Grant Local Roads & Community Infrastructure	LRCIP	Non-operating	0	0	96,753	96,753	96,753	96,753	0	(233,699)	(233,699)	0
Grant - WSFN - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	1,129,334	0	1,129,334	65,177	3,577	(37,572)	(33,995)	0
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating	0	15,000	0	10,000	15,000	10,000	10,000		0	0
Grant - Chitty Chitty Run Run	Various	Operating - Tied	0	14,500	0	14,500	14,500	14,500	15,000	(15,000)	0	0
Contribution - Taste of Chittering	Various	Operating - Tied	0	8,000	0	11,850	8,000	11,850	11,843	(57,371)	(45,529)	0
ECON DEV - Contributions & Donations	Various businesses	Operating - Tied	0	500	0	451	500	500	0	0	0	0
TOTALS			157,407	1,777,393	3,376,329	4,088,550	5,153,722	4,612,640	1,830,360	(2,125,401)	(526,958)	442,424
												442,424
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,196,323	0	979,061	1,196,323	1,240,122	502,753	(113,429)	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	581,070	0	585,171	581,070	585,220	483,202	(474,227)	8,975	213,944
Non-operating	Non-operating Grants, Subsidies and Contributions		157,407	0	3,376,329	2,524,318	3,376,329	2,787,298	844,405	(1,537,745)	(535,933)	228,480
TOTALS			157,407	1,777,393	3,376,329	4,088,550	5,153,722	4,612,640	1,830,360	(2,125,401)	(526,958)	442,424

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2025

Note 12: Restricted Cash - Bonds and Deposits and Trust Funds

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2024	Amount Received	Amount Paid	Closing Balance 31 May 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Animal Control	623.66	0.00	0.00	623.66
Bonds - Community Bus	1,100.00	1,000.00	(1,000.00)	1,100.00
Construction Training Fund (CTF)	2,325.84	9,800.44	(11,411.74)	714.54
Bonds - Crossovers	19,336.39	0.00	0.00	19,336.39
Bonds - Defects Roadworks	115,006.41	0.00	0.00	115,006.41
Bonds - Developer	590,420.90	126,042.78	(240,380.16)	476,083.52
Bonds - Extractive Industries	119,376.68	22,457.32	(35,968.25)	105,865.75
Bonds - Gravel Pit Rehabilitation	54,889.16	0.00	0.00	54,889.16
Bonds - Keys, Hall and Equipment	2,782.75	0.00	0.00	2,782.75
Building Services Levy (BSL)	25,632.10	63,400.89	(54,660.82)	34,372.17
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	100.00	0.00	0.00	100.00
Unclaimed Monies	2,332.62	0.00	0.00	2,332.62
Bonds - Senior Housing	0.00	790.00	(790.00)	0.00
Bonds - Staff Housing	0.00	0.00	0.00	0.00
Sub-Total	933,926.51	223,491.43	(344,210.97)	813,206.97
Trust Funds				
Nil	0.00	0.00	0.00	0.00
Sub-Total	0.00	0.00	0.00	0.00
Total	933,926.51	223,491.43	(344,210.97)	813,206.97

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal			Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Level of completion indicator, please see table at the end of this note for further detail.											
Land Held for Resale											
Land											
Economic Services											
LAND - IOT 22 & 23 Casuarina Close - Ind Living Units	4130109	509	LC211	0	0	0	(280,000)	0	0	0	
Total - Economic Services				0	0	0	(280,000)	0	0	0	
# Total - Land				0	0	0	(280,000)	0	0	0	
Buildings											
Law, Order & Public Safety											
Fire Building (Capital)	4050110	510	BC032	0	(14,201)	(14,201)	(27,600)	(24,680)	(24,680)	10,479	
Total - Law, Order & Public Safety				0	(14,201)	(14,201)	(27,600)	(24,680)	(24,680)	10,479	
Community Amenities											
Bindoan Landfill Buildings (Capital)	4100110	510	BC240	0	0	0	(10,000)	0	0	0	
Cemetery Public Conveniences Buildings (Capital)	4100710	510	BC300	0	(6,795)	(6,795)	(12,000)	(12,600)	(12,600)	5,805	
Bindoan Public Conveniences Buildings (Capital)	4100710	510	BC301	0	(24,234)	(24,234)	(30,729)	(30,729)	(30,729)	6,494	
Total - Community Amenities				0	(31,029)	(31,029)	(52,729)	(43,329)	(43,329)	12,299	
Recreation And Culture											
Bindoan Hall Buildings (Capital)	4110110	510	BC310	0	(6,675)	(6,675)	(34,589)	(31,589)	(31,589)	24,914	
Wannamal Hall Buildings (Capital)	4110110	510	BC314	0	(7,718)	(7,718)	(10,000)	(9,000)	(9,000)	1,282	
Sandown Park Clubrooms/Transp Toilet Building (Capital)	4110110	510	BC338	0	(4,582)	(4,582)	(20,000)	(4,582)	(4,582)	(0)	
Clune Park Public Conveniences Buildings (Capital)	4110310	510	BC305	0	(12,413)	(12,413)	(13,107)	(13,107)	(13,107)	695	
Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	(9,939)	(9,939)	(16,000)	(10,170)	(10,170)	231	
Muchea Recreation Centre Redevelopment	4110310	510	BC384	0	(124,325)	(124,325)	(144,030)	(144,030)	(132,022)	7,697	
Total - Recreation And Culture				0	(165,652)	(165,652)	(237,727)	(212,479)	(200,471)	34,818	
Transport											
Depot Buildings (Capital)	4120110	510	BC410	0	(34,114)	(34,114)	(15,729)	(31,631)	(31,631)	(2,483)	
Total - Transport				0	(34,114)	(34,114)	(15,729)	(31,631)	(31,631)	(2,483)	
Total - Buildings				0	(244,997)	(244,997)	(333,784)	(312,118)	(300,110)	55,113	

Note 13: Capital Acquisitions

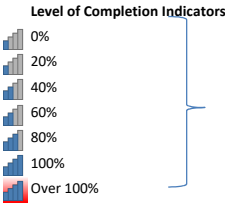
Assets	Account	Balance Sheet Category	Job	YTD Actual		Total YTD	Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal			Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Plant , Equip. & Vehicles											
Law, Order And Public Safety											
Gen Set 8KVA - Emergency at Bindoon Fire Station	4050130	530	PA008	0	0	0	(10,000)	0	0	0	
Gen Set 8KVA - Emergency at Lower Chittering Fire Station	4050130	530	PA009	0	0	0	(10,000)	0	0	0	
Firefighting Truck with 4000L water capacity - second hand	4050130	530	PA010	0	0	(34,303)	(30,000)	(34,303)	(34,303)	0	
CH10975 D-Max 4x4 SX Space Cab Auto (P10975) (Ranger)	4050230	530	PA0230	0	(89,283)	(89,283)	(72,000)	(84,544)	(84,544)	(4,739)	
000CH - CESM New Vehicle	4050730	530	PA000	0	0	0	(150,000)	0	0	0	
Total - Law, Order And Public Safety				0	(89,283)	(123,586)	(272,000)	(118,847)	(118,847)	(4,739)	
Recreation And Culture											
Muchea Recreation Centre P&E (Capital)	4110330	530	PE384	0	0	0	(3,000)	0	0	0	
Total - Recreation And Culture				0	0	0	(3,000)	0	0	0	
Transport											
New Slasher (Parks)	4120330	530	PA001	0	(31,900)	(31,900)	(35,000)	(31,900)	(31,900)	0	
CH354 D-Max 4x4 SX Crew Cab Auto (P354A) (Works)	4120330	530	PA0035	0	(52,288)	(52,288)	(65,000)	(52,289)	(52,289)	1	
Gen Set 80KVA - Housed at the Depot	4120330	530	PA1286	0	(21,109)	(21,109)	(35,000)	(21,110)	(21,110)	1	
CH784 - New Vehicle Building Maintenance	4120330	530	PA784	0	(55,290)	(55,290)	(65,000)	(55,290)	(55,290)	(0)	
CH5026 New Utility 4x2 Tray Top (Parks)	4120330	530	PA5026	0	(51,790)	(51,790)	(51,000)	(51,790)	(51,790)	(0)	
Total - Transport				0	(212,378)	(212,378)	(251,000)	(212,379)	(212,379)	1	
Total - Plant , Equip. & Vehicles				0	(301,661)	(335,964)	(526,000)	(331,226)	(331,226)	(4,738)	
Roads (Non Town)											
Transport											
McGlew Road	4120142	540	RC037	0	(80,000)	(80,000)	(85,000)	(80,000)	(80,000)	0	
Steer Road (R2R)	4120145	540	R2R063	0	0	0	(90,000)	0	0	0	
Mooliabeenee Road (Rrg)	4120149	540	RRG001	0	(13,377)	(13,377)	0	(13,378)	(13,378)	1	Carry over from 2023/24
Bindoon-Dewars Pool Road (RRG)	4120149	540	RRG003	0	(377,267)	(377,267)	(438,552)	(438,552)	(438,552)	61,285	
Wells Glover Road Final Seal (RRG)	4120149	540	RRG009	0	(230,366)	(230,366)	(223,857)	(223,857)	(223,857)	(6,509)	
North Road (Rrg)	4120149	540	RRG012	0	(2,217)	(2,217)	0	(337,155)	0	(2,217)	
Mooliabeenee Road (BS)	4120153	540	RBS001	0	(5,250)	(5,250)	0	(307,795)	(300,000)	294,750	
Blue Plains/Maddern (BS)	4120153	540	RBS006	0	(24,322)	(24,322)	(486,916)	(486,916)	(486,916)	462,594	
Muchea Road South (BS)	4120153	540	RBS036	0	(329,297)	(329,297)	(516,584)	(516,584)	(516,584)	187,287	
Total - Transport				0	(1,062,097)	(1,062,097)	(1,840,908)	(2,404,236)	(2,059,286)	997,190	
Total - Roads (Non Town)				0	(1,062,097)	(1,062,097)	(1,840,908)	(2,404,236)	(2,059,286)	997,190	

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Roads (Town)											
Transport											
Teatree Road	4120141	540	RC014	0	0	0	(50,000)	(50,000)	(45,826)	45,826	
Wandena Road	4120141	540	RC030	0	(233,699)	(233,699)	(193,985)	(233,700)	(233,700)	1	
Forrest Hills Parade	4120141	540	RC103	0	0	0	(19,443)	0	0	0	
Bagley Street	4120141	540	RC189	0	0	0	(9,550)	0	0	0	
Mooliabeenee Road (WSFN)	4120141	540	RFN001	0	(37,572)	(37,572)	(1,212,429)	(72,510)	(72,510)	34,938	Wheatbelt Freight Network Grant
Total - Transport				0	(271,271)	(271,271)	(1,485,407)	(356,210)	(352,036)	80,765	
Total - Roads (Town)				0	(271,271)	(271,271)	(1,485,407)	(356,210)	(352,036)	80,765	
Recreation And Culture											
Mountain Bike Park (Capital)	4110370	570	PC361	0	(7,830)	(7,830)	(145,000)	(145,000)	(132,913)	125,083	
Total - Recreation And Culture				0	(7,830)	(7,830)	(145,000)	(145,000)	(132,913)	125,083	
Total - Parks & Ovals				0	(7,830)	(7,830)	(145,000)	(145,000)	(132,913)	125,083	
Infrastructure - Other											
Governance											
Community Notice Boards - Infrastructure Other (Capital)	4040290	590	OC040	0	0	0	(5,000)	(5,000)	(4,576)	4,576	
Total - Governance				0	0	0	(5,000)	(5,000)	(4,576)	4,576	
Recreation And Culture											
Bindoon Dump Point and ATU	4110390	590	OC180	0	0	0	(60,000)	0	0	0	
Sussex Bend Reserve Infrastructure Other (Capital)	4110390	590	OC306	0	(52,292)	(52,292)	(84,362)	(84,362)	(77,337)	25,045	
Djidi Djidi Trail - Infrastructure Other (Capital)	4110390	590	OC331	0	0	0	(50,000)	0	0	0	
Mountain Bike Park Infrastructure Other (Capital)	4110390	590	OC361	0	(3,650)	(3,650)	(110,234)	(110,234)	(101,037)	97,387	
Muchea Recreation Centre Infrastructure Other (Capital)	4110390	590	OC384	0	(107,760)	(107,760)	(230,000)	(230,000)	(230,000)	122,240	
Total - Recreation And Culture				0	(163,702)	(163,702)	(534,596)	(424,596)	(408,374)	244,672	

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Transport											
Street Lights Shire Owned - Infrastructure Other (Capital)	4120190	590	OC500	0	(53,784)	(53,784)	(118,152)	(118,152)	(108,306)	54,522	
Bridle Trails	4120190	590	WT014	0	(7,577)	(7,577)	(30,000)	(13,000)	(13,000)	5,423	
Total - Transport				0	(61,361)	(61,361)	(148,152)	(131,152)	(121,306)	59,945	
Total - Infrastructure - Other				0	(225,063)	(225,063)	(687,748)	(560,748)	(534,256)	309,193	
Capital Expenditure Total				0	(2,112,919)	(2,147,222)	(5,298,846)	(4,109,539)	(3,709,828)	1,562,606	



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Summary by Balance Sheet Category

Land Held For Resale - Current	313	0	0	0	0	0	0	0	0	0
Land Held For Resale Non Current	508	0	0	0	0	0	0	0	0	0
Land	509	0	0	0	(280,000)	0	0	0	0	0
Buildings	510	0	(244,997)	(244,997)	(333,784)	(312,118)	(300,110)	55,113		
Plant & Equipment	530	0	(301,661)	(335,964)	(526,000)	(331,226)	(331,226)	(4,738)		
Infrastructure Roads	540	0	(1,333,368)	(1,333,368)	(3,326,315)	(2,760,446)	(2,411,322)	1,077,955		
Infrastructure Bridges	555	0	0	0	0	0	0	0	0	
Infrastructure Footpaths	560	0	0	0	0	0	0	0	0	
Infrastructure Drainage	550	0	0	0	0	0	0	0	0	
Infrastructure Parks & Ovals	570	0	(7,830)	(7,830)	(145,000)	(145,000)	(132,913)	125,083		
Infrastructure Airports	575	0	0	0	0	0	0	0	0	
Infrastructure Sewerage	580	0	0	0	0	0	0	0	0	
Infrastructure Other	590	0	(225,063)	(225,063)	(687,748)	(560,748)	(534,256)	309,193		
		0	(2,112,919)	(2,147,222)	(5,298,846)	(4,109,539)	(3,709,828)	1,562,606		

SHIRE OF CHITTERING					
2025-2026 FEES AND CHARGES					
		2025-26 Proposed Fee			
	Revenue		GST	Council	
	Account		Y OR	or	
	Number		N	Statutory	
SCHEDULE 3 - GENERAL PURPOSE FUNDING					
RATES					
Instalment Charges					
Administration Fee - per Instalment Notice	3030121		10.00	N	S
Interest on Instalments Plan	3030146		5.5%	N	S
Interest Charges					
Interest Overdue Rates - Over 35 Days	3030145		11%	N	S
Interest Overdue Sundry Debtors - Over 35 Days	3030145		10%	N	S
Rating Charges					
Rating Information Statement – per Assessment	3030121		60.00	Y	C
Rating Notice Prior Years Reprints – per Assessment per rating year	3030121		15.00	Y	C
Property Title Search	3030121		At Cost	N	C
Settlement Enquiry – Rates Enquiry Only	3030121		60.00	Y	C
Settlement Enquiry – Including Order and Requisitions	3030121		180.00	Y	C
Other Information Listings	3030135		150.00	Y	C
Caveat Lodgement Fee	3030121		At Cost	N	C
Caveat Withdrawal Fee	3030121		At Cost	N	C
Notice of Discontinuance	3030121		At Cost	N	C
Legal Fees	3030121		At Cost	N	C
Rates – Alternative Payment Arrangements					
Alternate Payment Arrangements	3030123	87.50	N	C	
SCHEDULE 4 - GOVERNANCE					
ADMINISTRATION					
Freedom of Information					
Application - Section 12(1)(e) Freedom of Information Act	3040220		30.00	N	S
Delivery, Packaging, and Postal	3040220		At Cost	N	S
Photocopying - as per FOI Regulations	3040220		0.20	N	S
Staff Labour - per Hour or Pro-Rata Time	3040220		30.00	N	S
Staff Time dealing with Application	3040220		30.00	N	S
Supervision of Document Access	3040220		30.00	N	S
Transcribing Information	3040220		30.00	N	S
Laminating					
A4 per Sheet	3040220		4.50	Y	C
A3 per Sheet	3040220		5.50	Y	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Photocopying				
A4 Black & White per page (30+ pages)	3110520	0.20	Y	C
A4 Colour per page (30+ pages)	3110520	0.50	Y	C
A3 Black & White per page (30+ pages)	3110520	0.50	Y	C
A3 Colour per page (30+ pages)	3110520	1.00	Y	C
Printing				
A1 (Black & White General Printing, Plans, Maps or Posters)	3040220	14.00	Y	C
A3 or A4 (Black & White General Printing, Plans, Maps or Posters)	3040220	1.00	Y	C
A1 (Colour General Printing, Plans, Maps or Posters)	3040220	14.00	Y	C
A3 & A4 (Colour General Printing, Plans, Maps or Posters)	3040220	2.50	Y	C
<i>Not for Profit Community Groups receive an allowance of \$200 pa and then charged at a 50% Concession rate Bush Fire Brigades 100% Concession</i>				
Special Series Number Plates				
Special Series Number Plates - Donated to Local Emergency Service Groups	3130235	71.50	Y	C
SCHEDULE 5 - LAW ORDER AND PUBLIC SAFETY				
RANGER SERVICES				
Administration				
Annual Lease				
Bindoon Fire Station	3050500	1.00	Y	C
Lower Chittering Fire Station	3050500	1.00	Y	C
Muchea Fire Station	3050500	1.00	Y	C
Upper Chittering Fire Station	3050500	1.00	Y	C
Repeater - Per Unit	3050500	271.50	Y	C
Callouts				
Ranger Hourly Rate	3050223	85.50	Y	C
Emergency Services Charges				
Call out to Illegal Burn - \$250 + vehicle & Equipment Costs	3050740	At Cost	Y	C
Deliberate False Alarm - \$250 + vehicle & Equipment costs & infringements	3050740	At Cost	Y	C
Direct Brigade Alarm - False Alarm	3050740	At Cost	Y	C
Reconnaissance Vehicles - per hour or part there of	3050740	71.50	Y	C
Light Tanker Equivalent - per hour or part there of	3050740	108.00	Y	C
1.4 Equivalent - per hour or part there of	3050740	20.50	Y	C
2.4 Equivalent - per hour or part there of	3050740	214.50	Y	C
3.4 Equivalent - per hour or part there of	3050740	214.50	Y	C
Bulk Water Tanker At Cost + 5% Admin fee	3050740	At Cost + 5%	Y	C
Specialist Equipment Vehicle Equivalent At Cost + 5% Admin fee	3050740	At Cost + 5%	Y	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Pumper Vehicles Equivalent At Cost + 5% Admin fee	3050740	At Cost + 5%	Y	C
Air Support Equipment - At cost & 5% Administration	3050740	At Cost + 5%	Y	C
Earth Moving & General Equipment - At cost & 5% Administration Fee	3050740	At Cost + 5%	Y	C
Any Other Equipment, Personnel or Items - At cost & 5% Admin Fee	3050740	At Cost + 5%	Y	C
Fire Prevention				
Fire Breaks - at Cost	3050120	At Cost	Y	C
Hazard Burns - at Cost	3050120	At Cost	Y	C
Hazard Reduction - at Cost	3050120	At Cost	Y	C
Organisation & Inspection of Private Works by Ranger	3050120	148.00	Y	C
Water - Minimum Charge	3050121	11.00	N	C
Water - per 1,000 Litres	3050121	2.50	N	C
Regional Ranger Services				
Labour per Hour Inclusive of Travel	3050223	85.50	Y	C
Vehicle Travel per km	3050223	1.00	Y	C
Animal Control				
if requested by owner)				
Dog & Cat	3050235	At Cost	Y	C
Dog Registration				
Registration one year - Unsterilised	3050221	50.00	N	S
Registration one year - Unsterilised - Owned by pensioner	3050221	25.00	N	S
Registration one year - Sterilised	3050221	20.00	N	S
Registration one year - Sterilised - Owned by pensioner	3050221	10.00	N	S
Registration three years - Sterilised	3050221	42.50	N	S
Registration three years - Sterilised - Owned by pensioner	3050221	21.25	N	S
Registration three years - Unsterilised	3050221	120.00	N	S
Registrations three years - Unsterilised - Owned by pensioner	3050221	60.00	N	S
Registration lifetime - Unsterilised	3050221	250.00	N	S
Registration lifetime - Unsterilised - Owned by pensioner	3050221	125.00	N	S
Registration lifetime - Sterilised	3050221	100.00	N	S
Registration lifetime - Sterilised - Owned by pensioner	3050221	50.00	N	S
Registration of a working dog is 25% of prescribed fee	3050221		N	S
Standard Application Fee -More Than 2 Less Than 7 Dogs - Dog Act S 26 (3)	3050221	129.00	N	C
Additional fee for retrospective application (in addition to standard application fee) - More Than 2 Less Than 7 Dogs - Dog Act S 26 (3)	3050221	127.00	N	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
<i>Dogs - Seizure & Impounding</i>				
Seizure and Impounding of a Dog	3050220	156.00	Y	C
Daily Pound Fee	3050220	36.50	Y	C
Return of a dog impounded outside normal hours	3050220	77.50	Y	C
Seizure and return of dog without impounding	3050220	77.50	Y	C
<i>Cat Registration</i>				
Registration One Year	3050221	20.00	N	S
Registration one year - Owned by pensioner	3050221	10.00	N	S
Registration Three Years	3050221	42.50	N	S
Registration three years - owned by pensioner	3050221	21.25	N	S
Registration - lifetime	3050221	100.00	N	S
Registration - lifetime - owned by pensioner	3050221	50.00	N	S
Application to breed cats (per breeding cat)	3050221	100.00	N	S
Standard Application Fee - More Than 2 Cats - Cat Act S32 (f)	3050221	129.00	N	C
<i>Cats - Seizure & Impounding</i>				
Seizure and Impounding of a Cat	3050220	156.00	Y	C
Maintenance of Cat in Pound (pay per day or part thereof) – Sustenance	3050220	36.50	Y	C
Return of a cat impounded outside normal hours	3050220	77.50	Y	C
Seizure and return of cat without impounding	3050220	77.50	Y	C
<i>Impounding Fees</i>				
<u>Rangers fees</u>				
1. Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs per head				
If impounded after 6.00am and before 6.00pm	3050220	46.00	Y	C
If impounded after 6.00pm and before 6.00am	3050220	97.50	Y	C
2. Wethers, ewes, lambs, goats per head				
If impounded after 6.00am and before 6.00pm	3050220	20.00	Y	C
If impounded after 6.00pm and before 6.00am	3050220	38.50	Y	C
<u>Poundage Fees for Cattle - every 24 hours or part thereof</u>				
Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs,	3050220	10.50	Y	C
<u>Charges for sustenance of cattle impounded - per day</u>				
Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs, goats, Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, alpacas, llamas and deer per head	3050220	10.50	Y	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Kennels				
Licence to Keep an Approved Kennel	3050221	233.50	N	C
Renewal of a Licence to Keep an Approved Kennel	3050221	51.50	N	C
Bulk Licence of Dogs in an Approved Kennel	3050221	129.00	N	C
Other Law Order & Public Safety				
Abandoned Vehicles				
Towing Charge - at Cost	3050301	At Cost	Y	C
Storage of impounded vehicle (per month or part thereof)	3050301	74.00	Y	C
Administrative Maintenance - per Vehicle	3050301	29.00	Y	C
Registered Road Verges				
Application for Registered Road Verge	3120201	0.00	Y	C
Replacement Registered Road Verge Sign (each)	3120201	84.00	Y	C
Rural Numbering				
Replacement Rural Street Number (sign only, no install)	3050320	30.00	Y	C
Rural Numbering - per Sign	3050320	150.00	Y	C
SCHEDULE 9 - HOUSING				
Community Housing				
Unit 1, 8 Edmonds Place - per Week*	BIF221		N	S
Unit 2, 8 Edmonds Place - per Week*	BIF222		N	S
Unit 3, 8 Edmonds Place - per Week*	BIF223		N	S
Unit 4, 8 Edmonds Place - per Week*	BIF224		N	S
Unit 5, 8 Edmonds Place - per Week*	BIF225		N	S
Unit 6, 8 Edmonds Place - per Week*	BIF226		N	S
Council Staff Housing (As per Policy S6) (Only applicable to Shire employees otherwise rent is charged at market value)				
Unit 1, 6194 Great Northern Highway - per Week*	BIF201	287.50	T	C
Unit 2, 6194 Great Northern Highway - per Week*	BIF202	287.50	T	C
Unit 3, 6194 Great Northern Highway - per Week*	BIF203	287.50	T	C
Unit 4, 6194 Great Northern Highway - per Week*	BIF204	287.50	T	C
<i>*or as per Contract of Employment</i>				
Seniors Housing				
Unit 1, 11 Edmonds Place - per Week*	BIF231		T	S
Unit 2, 11 Edmonds Place - per Week*	BIF232		T	S
Unit 3, 11 Edmonds Place - per Week*	BIF233		T	S
Unit 4, 11 Edmonds Place - per Week*	BIF234		T	S
Unit 5, 11 Edmonds Place - per Week*	BIF235		T	S

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Unit 6, 11 Edmonds Place - per Week*	BIF236		T	S
Unit 7, 11 Edmonds Place - per Week*	BIF237		T	S
Unit 8, 11 Edmonds Place - per Week*	BIF238		T	S
Tenancy Management				
Community Housing	3090220	8.5%	T	C
Seniors Housing	3090420	8.5%	T	C
Pet Bond				
A bond for EACH pet equivalent to one (1) week's rent is applicable for pets in Community and Seniors Housing Units.	9090131	At Cost	N	C
SCHEDULE 10 - COMMUNITY AMENITIES				
CEMETERY FEES				
<i>On application to hold a funeral, the following fees shall be payable in advance</i>				
Grant of Right of Burial				
Right of Burial - 25 years	3100720	316.00	N	C
Right of Burial - Renewal	3100720	62.50	N	C
Right of Burial - Copy	3100720	62.50	N	C
Right of Burial - Transfer	3100720	62.50	N	C
Land for Graves				
Land for grave 2.4 x 1.2m	3100723	66.50	Y	C
Land for grave 2.4 x 2.4m	3100723	131.50	Y	C
Opening and Exhumation Fees				
Exhumation After Re-Opening	3100723	At Cost	Y	C
Re-Interment After Exhumation	3100723	At Cost	Y	C
Re-Open Any Grave	3100723	At Cost	Y	C
Burial Fees (Interment)				
Adult (2.4 x 1.2m)	3100723	2,401.50	Y	C
Child (Under 13)	3100723	2,401.50	Y	C
Stillborn Burial (Without Memorial Service) FOC	3100723	0.00	Y	C
Service Fees				
Interment Not in Usual Working Hours (Mon-Fri)	3100723	694.50	Y	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Interment of Ashes				
Attendance of Placement of Ashes	3100721	101.00	Y	C
Double Niche	3100721	429.00	Y	C
Double Niche - Pre Need Purchase	3100721	189.50	Y	C
Double Niche - Re Open	3100721	189.50	Y	C
Ground Niche - Ground Niche	3100721	189.50	Y	C
Placement of Ashes in Family Grave (300mm Depth)	3100721	189.50	Y	C
Single Niche	3100721	316.00	Y	C
Single Niche - Pre Need Purchase	3100721	189.50	Y	C
Funeral Directors				
Single Funeral Permit	3100723	71.50	Y	C
Monumental Works				
Removal and Major Addition to any Monument	3100722	129.00	Y	C
Monumental Mason Licence Single	3100722	60.00	Y	C
Administration Fees				
Plaques - At cost (Plus Staff Time to Erect)	3100723	At Cost	Y	C
SCHEDULES 7 & 10 - DEVELOPMENT SERVICES				
BUILDING SERVICES				
Administration				
Monthly Building Statistics - per Month	3130323	8.50	Y	C
Monthly Building Statistics - Annual	3130323	89.00	Y	C
Private Works Requests	3130323	136.50	Y	C
Research above Normal Service	3130323	136.50	Y	C
Copy of Plans Fee	3130323	100.00	Y	C
required	3130323	\$35.00/hour	Y	C
Building Licence Bonds				
Crossover Bond	9090134	1,697.50	N	C
Footpaths	9090134	566.00	N	C
Building or other compliance				
Cert Const/Build/other	3130323	144.50	Y	C
Confirmation Planning per hr	3130323	144.50	Y	C
Building Surveyor Hourly Rate	3130322	144.50	Y	C
Building Surveyor Travel/ km	3130322	1.00	Y	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Application for building permits, demolition permits				
Certified application for a building permit (s.16(1)) -	3130320	As per fees set by the Building Commission		
- for building work for a Class 1 or Class 10 building or incidental structure	3130320		N	S
- for building work for a Class 2 to Class 9 building or incidental structure	3130320		N	S
Uncertified application for a building permit (s.16(1))	3130320		N	S
Application for a demolition permit (s.16(1))		As per fees set by the Building Commission		
- for demolition work in respect of a Class 1 or Class 10 building or incidental structure	3130320		N	S
- for demolition work in respect of a Class 2 to Class 9 building	3130320		N	S
effect (s.32(3)(f))	3130320		N	S
Application for occupancy permits, building approval certificates				
Application for an occupancy permit for a completed building (s.46)	3130320	As per fees set by the Building Commission	N	S
Application for a temporary occupancy permit for an incomplete building (s.47)	3130320		N	S
building on a temporary basis				
Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49)				
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	3130320		N	S
unauthorised work has been done (s.51(2))	3130320		N	S
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3))	3130320		N	S
Application to replace an occupancy permit for an existing building (s.52(1))	3130320		N	S
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	3130320		N	S
Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	3130320		N	S
which declaration is sought)	3130320		N	S
Building Service Levy (Building Commission Fee)				
Over \$45,000 (inc GST)				
- Building Permit	3130320		N	S
- Demolition Permit	3130320		N	S
- Occupancy Permit for approved building work	3130320		N	S
- Building Approval Certificate for approved building work	3130320		N	S
- Occupancy Permit for Unauthorised Building Work	3130320		N	S
- Building Approval Certificate for Unauthorised Building Work	3130320		N	S

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
		2025-26 Proposed Fee		
	Revenue		GST	Council
	Account		Y OR	or
	Number		N	Statutory
Under \$45,000 (inc GST)		As per fees set by the Building Commission		
- Building Permit	3130320		N	S
- Demolition Permit	3130320		N	S
- Occupancy Permit for approved building work	3130320		N	S
- Building Approval Certificate for approved building work	3130320		N	S
- Occupancy Permit for Unauthorised Building Work	3130320		N	S
- Building Approval Certificate for Unauthorised Building Work	3130320		N	S
<i>(Note: The above fees may be subject to amendments from time to time as approved by the Building Commission. If amended the new gazetted fees will apply).</i>				
Request for Certificate of Construction Compliance, Building Compliance, or other compliance (within Shire district) - per hour	3130323	135.50	Y	C
Regional Building Services				
Labour per Hour	3130322	143.00	Y	C
Vehicle Travel per km	3130322	1.00	Y	C
Relocatable Buildings				
Inspection Fee - Non Refundable	3130320	257.00	N	S
Building Bond - (No Interest Payable)	3130320	12,356.00	N	C
Swimming Pool Inspections				
Inspection Fee (Every Four Years)(annual fee \$78.00)	3130321	78.00	N	S
Request for Initial Pool Inspection & related re-inspections	3130321	312.00	N	S
ENVIRONMENTAL HEALTH				
Administration				
Private Water Sampling plus lab costs* (Customer request)	3070420	315.00	Y	C
Private Works Requests	3070420	148.00	Y	C
Public Building Certificate of Approval	3070421	227.50	N	C
Reissue of Certified Copies of Licence or Registration	3070421	15.00	N	C
Research above Normal Service	3070420	135.50	Y	C
Sampling Non-scheme Water (commercial premises)* (Customer request)	3070421	299.50	N	C
Sampling Fauna and Flora for studying purposes Local Law 2023 Part 12	3070420	103.00	Y	C
Application & Licence				
Stall Holders				
(Non Food) Roadside Traders - Single Day Permit	3070421	22.00	N	C
(Non Food) Roadside Traders - Month Long Permit	3070421	56.00	N	C
(Non Food) Roadside Traders - Year Long Permit	3070421	168.00	N	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Only)	3070421	0.00	N	C
Temporary Food Permit - (Non Shire Registered Food Business)	3070421	20.00	N	C
Traders/Outdoor Eating Facilities - Single Day Permit (i.e. Food Trucks)	3070421	11.50	N	C
Chittering	3070421	45.00	N	C
Chittering	3070421	90.00	N	C
<i>(Community Events No Charge for Public Thoroughfare, Temporary Food & Traders/Outdoor Eating Facilities Permits)</i>	3070421	0.00	N	C
Caravan Parks and Camping Grounds Act & Regulations				
Fees - as per Schedule 3 of above Regulations				
Grant or renewal of a licence (Reg 45) OR	3130222	200.00	N	S
<i>(including any sites that may be used in an overflow area) of the particular type specified in</i>				
- Long stay sites	3130222	6.00	N	S
- Short stay sites and sites in transit parks	3130222	6.00	N	S
- Camp site	3130222	3.00	N	S
- Overflow site	3130222	1.50	N	S
Additional fee for renewal after expiry - (Reg 53)	3130222	20.00	N	S
Temporary licence - (Reg 54)				
Pro rata amount of the fee payable under grant of a licence for the period of time for which the licence is to be in force with a minimum of \$100	3130222	Min \$100	N	S
Transfer of Licence	3130222	100.00	N	S
Certificates				
Gaming Act Certification Section 50 (1)	3100620	150.00	N	C
Liquor Act Certification Section 39	3100620	150.00	N	C
Food Business Condemnations				
Food Condemnation - First Hour	3070420	69.50	Y	C
Food Condemnation - Every Hour There After	3070420	41.00	Y	C
Food Business Inspections				
High Risk premises	3070421	392.00	N	C
Medium Risk premises	3070421	250.00	N	C
Low Risk premises	3070421	107.00	N	C
Exempt premises	3070421	0.00	N	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Health (Public Building) Regulations 1992 - Reg 9				
Application for Public Building Approval - Max Fee allowable	3070421	871.00	N	S
Application to Vary Approval of Use for Public Buildings	3070421	220.00	N	S
Events Application - Community Group - Small event	3070420	60.00	Y	C
Events Application - Community Group - Medium event	3070420	165.00	Y	C
Events Application - Community Group - Large event	3070420	260.00	Y	C
Events Application – Community Group - Major event	3070420	360.00	Y	C
Events Application - Small event	3070420	120.00	Y	C
Events Application - Medium event	3070420	420.00	Y	C
Events Application - Large event	3070420	670.00	Y	C
Events Application - Major event	3070420	830.00	Y	C
<i>(Local Community Groups exempt from fee but not application process)</i>				
Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974		As per fees set Under Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Amendment Regs		
Application for the approval of an apparatus by Local Governments	3100321		N	S
Issuing of a 'Permit to Use an Apparatus'	3100321		N	S
Report to Applicant - Preliminary Site Evaluation	3100321	2020	N	S
Amendment to approval of an apparatus	3100321	68.00	N	C
Lodging Houses - Annual Licence - Health Act S344c				
Certified Copy Entry in Register of Lodging Houses Health Act S146 (3)	3070421	26.00	N	S
Annual Licence	3070421	180.00	N	S
Transfer of Licence	3070421	34.00	N	S
Aquatic Facilities				
Water sampling and testing	3070420	67.00	Y	C
Offensive Trades (Fees) Regulations 1976				
Licences - per Annum - 1/7 to 30/6				
Slaughterhouse	3070421	298.00	N	S
Poultry Processing Establishments	3070421	298.00	N	S
Poultry Farming	3070421	298.00	N	S
Any Other Offensive Trade Not Specified	3070421	298.00	N	S
Regional Health Services				
Labour per Hour Inclusive of Travel	3070422	124.50	Y	C
Vehicle Travel per km	3070422	1.00	Y	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Skin penetration premises				
Registration of new establishment (unless planning approval is required)	3070420	179.50	Y	C
Annual surveillance	3070420	179.50	Y	C
Small Goods				
Application for registration of premises to be used for producing manufactured smallgoods.	3070421	54.00	N	S
smallgoods	3070421	54.00	N	S
Transfer of Licence	3070421	34.00	N	S
Temporary Accommodation				
Application for Temporary Accommodation	3070421	150.00	N	C
Application for Extension of Temporary Accommodation	3070421	150.00	N	C
Food Regulations				
Notification of Food Business	3070421	50.00	N	S
Registration of Food Business	3070421	140.00	N	S
Site Plan Preparation	3070421	73.00	Y	C
TOWN PLANNING				
Advice or Certification				
Issue of Written Planning Advice	3100620	As per the maximum fees set in the Planning & Development Regulations 2009.	N	S
Deemed-to comply check for works	3100620		N	S
Deemed-to comply check for minor works	3100620		N	S
Issue of Zoning Certificate	3100620		N	S
Reply to Property Settlement Questionnaire - per Assessment				
Building Envelopes				
Variation Application*	3100623	147.00	Y	C
* (Plus Advertising Costs if Required)				
Change of Use		As per the maximum fees set in the Planning & Development Regulations 2009.		
Application to Change use and, if the change of use or alteration, etc has commenced or been carried out, an additional penalty	3100620		N	S
Development Applications				
Determination of Application (other than for an Extractive Industry)				
Where the Estimated Cost of the Development is -				
1) \$0 to \$5,000 - R-Code variation, Sign Application, Minor Plan Amendments	3100620	As per the maximum fees set in the Planning &	N	S
2) Not More Than \$50,000	3100620		N	S
3) More than \$50,000 but less than \$500,000*	3100620		N	S

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
4) More than \$500,000 but less than \$2.5m*	3100620	Development Regulations 2009.	N	S
5) More than \$2.5m but less than \$5m*	3100620		N	S
6) More than \$5m but less than \$21.5m*	3100620		N	S
7) More than \$21.5m*	3100620		N	S
* (Plus Advertising Costs if Required)	3100623	At Cost	Y	C
Scheme Amendments/Structure Plans				
On lodgement of application	3100620	N/A	N	S
<i>estimated fees are calculated in accordance with part 7 - "Local Government Planning Charges" of the Planning and Development Regulations 2009)</i>				
<i>Note: Any fees not expended (except for the \$3,300) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued.</i>				
Modifications*		As per the maximum fees set in the Planning & Development Regulations 2010	N	S
* (Plus Advertising Costs if Required)	3100620			
Extractive Industry Determination Application		As per the maximum fees set in the Planning & Development Regulations 2009.		
Application for an Extractive Industry	3100620		N	S
penalty	3100620		N	S
Extractive Industries Licence				
Initial Licence / Service Fee Payable on Application (Non Refundable)	3100620	2,200.00	N	S
Where the Overall area of Excavation is greater than 5ha - per annum	3100620	660.00	N	S
Where the Overall area of Excavation is less than 5ha - per annum	3100620	330.00	N	S
Extractive Industry Licence Transfer	3100620	211.50	N	C
Renewal of Extractive Industry Licence	3100620	309.50	N	C
Extractive Industries Bond				
Rehabilitation - Sand, Gravel or Other (per hectare)	9090155	19,900.50	N	C
Road Maintenance Contribution (a per WALGA User Guide calculations)	9090155	As per WALGA Guide	N	C
Home Business		As per the maximum fees set in the Planning & Development Regulations 2010		
Initial Application*	3100620		N	S
and, if the home business has commenced, an additional penalty	3100620		N	S
Regional Planning Services				
Labour per Hour Inclusive of Travel	3100621	128.50	Y	C
Vehicle Travel per km	3100621	1.00	Y	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Subdivision/Strata Clearance		As per the maximum fees set in the Planning & Development Regulations 2010		
1) Not More Than 5 Lots - per Lot	3100620		N	S
2) More Than 5 Lots but Less Than 195 Lots	3100620		N	S
3) More Than 195 Lots	3100620		N	S
Wayside Stalls				
Application Fee	3100620	0.00	N	S
Planning Report to Council (outside of Development Application)	3100623	211.50	Y	C
Section 40 Certificate - Liquor Control Act 1988	3100623	51.50	Y	C
Preparation of Site Plan for Development Application	3100623	73.00	Y	C
SCHEDULE 11 - RECREATION AND CULTURE				
RECREATION AND CULTURE SERVICES				
Cleaning and Other Charges – Reserves, Recreation Grounds & Halls		124.00		
Contract Clean Hall Hire - Minimum 2 hours	3110121		Y	C
venues- see Environmental Health)				
All Shire Managed Facilities - Building only				
Hire Cost per hour - casual users	3110121	50.00	Y	C
Hire Cost maximum daily - casual users	3110121	250.00	Y	C
Bond - with alcohol (minimum charge)	9090125	550.00	N	C
Bond - no alcohol (minimum charge)	9090125	250.00	N	C
Bond - key (minimum charge/replacement)	9090125	55.00	N	C
Cancellation - 100% cancellation refund up to 14 days in advance of booking	3110121	100.00%	Y	C
Cancellation - 50% cancellation over 14 days in advance	3110121	50.00%	Y	C
Annual User Fee - Commercial (per facility)	3110121	600.00	Y	C
Annual User Fee - Educational Institution (per facility)	3110121	400.00	Y	C
Annual User Fee - Community/Sporting zGoru (use of all facilities included)	3110121	300.00	Y	C
All Shire Managed Facilities (with oval or courts)				
Hire Cost per hour - casual users	3110121	60.00	Y	C
Hire Cost maximum daily - casual users	3110121	300.00	Y	C
Annual User Fee - Commercial (per facility)	3110121	800.00	Y	C
Annual User Fee - Educational Institution (per facility)	3110121	600.00	Y	C
Annual User Fee - Community/Sporting Group (use of all facilities included)	3110121	400.00	Y	C
Bond - with alcohol (minimum charge)	9090125	550.00	N	C
Bond - no alcohol (minimum charge)	9090125	250.00	N	C
Bond - key (minimum charge/replacement)	9090125	55.00	N	C
Cancellation - 100% cancellation refund up to 14 days in advance of booking	3110121	100.00%	Y	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Cancellation - 50% cancellation over 14 days in advance	3110121	50.00%	Y	C
All Shire Managed Facilities - Oval Only Hire				
<i>(MRC per day / annual hire includes access to toilet corridor/changerooms only)</i>				
Bond - low risk event	9090125	200.00	N	C
Bond - high risk event	9090125	500.00	N	C
Bond - gate key (minimum charge)	9090125	100.00	N	C
Private Groups/Casual Users, eg personal training groups (per hour)	3110121	53.00	Y	C
Private Groups/Casual users (per day) - eg private market day	3110121	150.00	Y	C
Community Events (community groups)	3110121	0.00	Y	C
Annual User Fee - Commercial (per facility)	3110121	500.00	Y	C
Annual User Fee - Educational Institution (per facility)	3110121	350.00	Y	C
Annual User Fee - Community/Sporting Group (use of all facilities included)	3110121	250.00	Y	C
Cancellation - 100% cancellation refund up to 14 days in advance of booking	3110121	100.00%	Y	C
Cancellation - 50% cancellation over 14 days in advance	3110121	50.00%	Y	C
Muchea Recreation Centre - Court Only Hire				
<i>(MRC per day / annual hire includes access to toilet corridor/changerooms only)</i>				
Private Groups/Casual users per court (per hour) eg residents, social groups	3110121	10.00	Y	C
Private Groups/Casual users per court (per day) eg residents, social groups	3110121	50.00	Y	C
Commercial Casual hire per court per hour	3110121	20.00	Y	C
Commercial Casual hire per court per day	3110121	100.00	Y	C
Annual User Fee - Commercial	3110121	400.00	Y	C
Annual User Fee - Educational Institution	3110121	300.00	Y	C
Annual User Fee - Community/Sporting Group	3110121	200.00	Y	C
<i>(Note: Clubs & Groups are to have their own public liability insurance cover).</i>				
Ferguson House Hire (shared use areas only / no sole user lease on space)				
Hire cost per hour	3080620	50.00	Y	C
Hire Cost maximum daily	3080620	258.00	Y	C
Bond - With Alcohol (Minimum Charge)	9090125	550.00	N	C
Bond - No Alcohol (Minimum Charge)	9090125	250.00	N	C
Bond - Key (Minimum Charge)	9090125	55.00	N	C
Cancellation - 100% cancellation refund up to 14 days in advance of booking	3080620	100%	Y	C
Cancellation - 50% cancellation over 14 days in advance	3080620	50%	Y	C
Annual User Fee – Commercial (shared facility not partial occupancy)	3080620	600.00	Y	C
Annual User Fee - Educational Institution (per facility)	3080620	400.00	Y	C
Annual User Fee - Community/Sporting Grou (use of all facilities included)	3080620	300.00	Y	C
<i>See Commercial Property Lease/Hire Arrangements for sole user fees</i>				

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Parks				
Bond - Gate Key	9090125	100.00	N	C
Event Hire Fee - Bindoon Mountain Bike Park - per person per day	3110301	7.00	Y	C
Community Bus/Trailer Hire				
Minimum Hire Charge (Bus)	3130834	75.00	Y	C
Minimum Hire Charge (Trailer)	3130834	43.50	Y	C
Community Groups				
Minimum Hire Charge (Bus) up to 145kms	3130834	75.00	Y	C
- hire charge per km above 145kms	3130834	0.50	Y	C
- Bond	9090116	0.00	N	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate	3130834	0.00	Y	C
<i>(No refuelling of bus on return required)</i>				
Individuals				
Minimum Hire Charge (Bus) up to 72.5kms	3130834	75.00	Y	C
- hire charge per km above 72.5kms	3130834	1.00	Y	C
- Bond	9090116	500.00	N	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate	3130834	69.00	Y	C
<i>(Bus to be returned with a full tank of fuel)</i>				
Business Organisations				
Minimum Hire Charge (Bus) up to 48kms	3130834	75.00	Y	C
- hire charge per km above 48kms	3130834	1.50	Y	C
- Bond	9090116	500.00	N	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate	3130834	69.00	Y	C
<i>(Bus to be returned with a full tank of fuel)</i>				
Community Assisted Transport Service				
<i>Metropolitan Area Transportation</i>				
Ellenbrook / Bullsbrook	3130834	33.00	Y	C
Midland / Joondalup	3130834	55.00	Y	C
Perth / South of the River	3130834	82.50	Y	C
<i>Wheatbelt Area Transportation</i>				
Gingin	3130834	33.00	Y	C
Moora	3130834	82.50	Y	C
Northan	3130834	55.00	Y	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
		2025-26 Proposed Fee		
	Revenue		GST	Council
	Account		Y OR	or
	Number		N	Statutory
SCHEDULES 12 & 14 - ENGINEERING AND PUBLIC WORKS				
ENGINEERING SERVICES				
fortnightly service)	3100121		N	C
Additional Waste 240L Bin Service (with GST)	3100121		N	C
Additional Recycling Bin Service (with GST)	3100121		N	C
360 litre Recycling bin (replacement of 240 liter bin, no new service)	3100121		N	C
Wheelie Bin Towing Bracket	3100121		N	C
Replacement Key - Wannamal Landfill Site	3100121		N	C
Refuse Collection Charge - Wannamal Compound	3100121		N	C
Annual Landfill Access - Included on Rates notices	3100202		N	C
Sale of Recyclables (Muchea Landfill Only)	3100135		Y	C
Additional Landfill Sevices and Charges (Valid Rates notice needed for access)				
Demolition Waste (Shire Residents Only - Maximum 6 trailer loads per year)	3100202		Y	C
Demolition Waste (min charge less than a M3)	3100202		Y	C
Demolition Waste per M3	3100202		Y	C
Demolition Waste sorted (min charge less than a M3)	3100202		Y	C
Demolition Waste sorted per M3	3100202		Y	C
Month)	3100202		Y	C
Green Waste - Unsorted per M3	3100202		Y	C
Green Waste - Commercial - Clean per M3	3100202		Y	C
Commercial Mixed Waste per M3	3100202		Y	C
Commercial Mixed Waste (Min charge less than a M3)	3100202		Y	C
Clean Fill	3100202		Y	C
Fill with debris per M3	3100202		Y	C
load per Month)	3100202		Y	C
Ute/Trailer Max 8x6 (unsorted) - General Rubbish	3100202		Y	C
Small Truck (<4 tonne) / Horse Float (sorted)	3100202		Y	C
Small Truck (<4 tonne) / Horse Float (unsorted)	3100202		Y	C
Fridge/Freezers/Air Con Ungassed - (must have degassed sticker)	3100202	Y	C	
Fridge/Freezers/Air Con still gassed	3100202	Y	C	
Steel - Free of debris	3100202	Y	C	

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Skip Bins - sorted per M3	3100202	29.00	Y	C
Skip Bins - unsorted per M3	3100202	101.00	Y	C
Animal Carcasses (small e.g. cats, dogs, sheep)	3100202	53.00	Y	C
Animal Carcasses (large eg. horses, cattle)	3100202	106.00	Y	C
Asbestos - min charge if less than M3	3100202	101.00	Y	C
Asbestos per M3	3100202	269.50	Y	C
Out of Hours opening of Landfill	3100202	271.00	Y	C
Muchea landfill plant and labour hire to load mulch/per trailer load	3100202	25.00	Y	C
Additional Landfill services charges (Without valid Rates Notice)				
Demolition Waste (min charge less than a M3)	3100202	122.00	Y	C
Demolition Waste per M3	3100202	202.50	Y	C
Demolition Waste sorted (min charge less than a M3)	3100202	60.00	Y	C
Demolition Waste sorted per M3	3100202	100.00	Y	C
Green Waste - Clean per M3	3100202	27.00	Y	C
Green Waste - Unsorted per M3	3100202	67.00	Y	C
Green Waste - Commercial - Clean per M3	3100202	67.00	Y	C
Commercial Mixed Waste per M3	3100202	122.00	Y	C
Commercial Mixed Waste (Min charge less than a M3)	3100202	202.50	Y	C
Clean Fill	3100202	0.00	Y	C
Fill with debris per M3	3100202	28.00	Y	C
Ute/ Trailer 8x6 max (sorted) - General Rubbish	3100202	27.00	Y	C
Ute/ Trailer 8x6 max (unsorted) - General Rubbish	3100202	67.00	Y	C
Small Truck (<4 tonne) / Horse Float (sorted)	3100202	49.00	Y	C
Small Truck (<4 tonne) / Horse Float (unsorted)	3100202	148.50	Y	C
Fridge/Freezers/Air Con Ungassed - (must have degassed sticker)	3100202	0.00	Y	C
Fridge/Freezers/Air Con still gassed	3100202	178.00	Y	C
Steel - Free of debris	3100202	0.00	Y	C

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Skip Bins - sorted per M3	3100202	60.00	Y	C
Skip Bins - unsorted per M3	3100202	202.50	Y	C
Animal Carcasses (small e.g. cats, dogs, sheep)	3100202	53.00	Y	C
Animal Carcasses (large eg. horses, cattle)	3100202	106.00	Y	C
Muchea landfill plant and labour hire to load mulch/per trailer load	3100202	25.00	Y	C
Asbestos - not accepted without valid Shire of Chittering Rates Notice				
Out of Hours opening of Landfill	3100202	376.50	Y	C
Muchea landfill plant and labour hire to load mulch/per trailer load (after hours)	3100202	374.00	Y	C
EQUIPMENT				
Private Works - Plant Hire - Hourly Rates				
<i>Monday to Friday between 7am to 4pm (NO HIRING on Public Holidays and Weekends)</i>				
Rates are per hour, Minimum Charge Out - 3 Hours				
Note: all plant hire is inclusive of labour charges (except for towed equipment). PLANT WILL NOT BE DRY HIRED UNLESS AUTHORISED BY THE CEO.				
<i>Note : The CEO may negotiate the hire of plant and equipment to Shire of Chittering staff or other local governments at a rate of 20% above cost price. Equipment hired by staff is not to leave the Shire of Chittering boundaries</i>				
Backhoe	3140120	186.00	Y	C
Graders	3140120	214.50	Y	C
Toro Mower	3140120	118.00	Y	C
Loader	3140120	186.00	Y	C
Towed Broom	3140120	143.00	Y	C
Trucks	3140120	171.50	Y	C
Truck Maintenance	3140120	143.00	Y	C
Truck Gardeners	3140120	143.00	Y	C
Truck Crew Cab	3140120	171.50	Y	C
Tractor	3140120	171.50	Y	C
Utility 4 x 4	3140120	99.50	Y	C
Bandit Chipper	3140120	251.00	Y	C
Water Truck	3140120	220.00	Y	C
Pozzie Track Machine	3140120	160.00	Y	C
Note : The CEO may negotiate the hire of plant and equipment to Shire of Chittering staff or other local governments at a rate of 20% above cost price. Equipment hired by staff is not to leave the Shire of Chittering boundaries unless authorised by the CEO				

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Plant for Dry Hire (at the discretion of the CEO)				
Grader	3140120	113.00	Y	C
Staff (Minimum 1 hour)				
Engineer (per hour - minimum one hour)	3140120	204.00	Y	C
Works Manager (per hour)	3140120	122.50	Y	C
Technical Officer (per hour)	3140120	109.00	Y	C
Plant Operator/Labourer (per hour)	3140120	95.50	Y	C
Crossovers				
Application for Property Crossover	3120220	202.00	Y	C
Reimbursement for Installation as per Council Policy 50% of crossover construction cost up to a max cost of \$3,000	2120232	1,500.00	N	C
Verge Landscaping				
Application for Installation of Verge Landscaping as per Council Policy	3120201	169.00	Y	C
SCHEDULE 13 - ECONOMIC SERVICES - TOURISM				
<i>(Note: Additional charges may also be applicable for public events - see Environmental Health)</i>				
Tourist Vistors Centre				
Sale of merchandise - Local	3130201	At Cost	Y	C
Sale of merchandise - Non-Local	3130201	Cost Plus 30% or RRP	Y	C
Sale of Consignment - Local	3130201	At Cost	Y	C
Sale of Consignment - Non-Local	3130201	Cost + 10%	Y	C
Shire Managed Events				
Standard Stall (3mx3m)	3130220	45.00	Y	C
Double Stall (6mx3m)	3130220	75.00	Y	C
Extra Large Stall (6mx6m) including Food vendors & Stalls that require a vehicle	3130220	120.00	Y	C
Power Required (supplied by Shire)	3130220	45.00	Y	C
Stallholder day/event insurance (when applicable)	3130220	25.00	N	C
<i>50% discount for registered not-for-profit (NFP) community groups may apply.</i>				
<i>Note: Additional charges may apply dependant on event type</i>				

SHIRE OF CHITTERING				
2025-2026 FEES AND CHARGES				
	Revenue	2025-26 Proposed Fee	GST	Council
	Account		Y OR	or
	Number		N	Statutory
Tourism Advertising				
Advertisement - half page	3130220	250.00	Y	C
Advertisement - business listing - Chittering Tourist Association Members	3130220	100.00	Y	C
Advertisement - business listing - Non Members	3130220	180.00	Y	C
Advertisement - Full page	3130220	400.00	Y	C
Advertisement - Road side signs (for two year display)	3130220	600.00	Y	C
<i>Advertising (Not for profit organisations exempt from fees)</i>				
Camping - Ovals and Transit Parks				
Hire per site per night (maximum of 3 nights)	3130221	26.00	Y	C
ablutions access)	3130221	26.00	Y	C
SCHEDULE 13 - ECONOMIC SERVICES - OTHER ECONOMIC DEVELOPMENT				
Commercial Property Lease/Hire Arrangements				
Commercial Hire Fee	3130820	At \$156m2	Y	C

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

LOCAL GOVERNMENT ACT 1995

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

A Connected thriving community

SHIRE OF CHITTERING
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)	8,315,108	7,648,210	7,499,374
Grants, subsidies and contributions		2,019,239	2,195,758	2,177,393
Fees and charges	18	1,894,155	1,859,330	1,783,917
Interest revenue	10(a)	285,849	220,302	307,555
Other revenue		327,939	161,806	227,430
		12,842,290	12,085,406	11,995,669
Expenses				
Employee costs		(5,966,146)	(5,700,896)	(5,483,561)
Materials and contracts		(5,426,005)	(4,086,398)	(5,140,651)
Utility charges		(221,300)	(205,881)	(211,333)
Depreciation	6	(5,359,009)	(5,317,402)	(5,381,233)
Finance costs	10(c)	(234,999)	(159,906)	(213,518)
Insurance		(283,642)	(254,752)	(259,647)
Other expenditure		(449,255)	(380,751)	(420,774)
		(17,940,356)	(16,105,986)	(17,110,717)
		(5,098,066)	(4,020,580)	(5,115,048)
Capital grants, subsidies and contributions		2,621,509	1,679,465	3,526,329
Profit on asset disposals	5	431,198	3,455	37,160
Loss on asset disposals	5	(10,182)	(12,272)	0
		3,042,525	1,670,648	3,563,489
Net result for the period		(2,055,541)	(2,349,932)	(1,551,559)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,055,541)	(2,349,932)	(1,551,559)

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

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

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		8,315,108	7,618,831	7,499,374
Grants, subsidies and contributions		2,019,239	2,265,032	2,177,393
Fees and charges		1,894,155	1,859,330	1,783,917
Interest revenue		285,849	220,302	307,555
Goods and services tax received		0	(6,857)	0
Other revenue		327,939	161,806	227,430
		12,842,290	12,118,444	11,995,669
Payments				
Employee costs		(5,966,146)	(5,516,722)	(5,483,561)
Materials and contracts		(5,426,005)	(3,997,602)	(5,140,651)
Utility charges		(221,300)	(205,881)	(211,333)
Finance costs		(234,999)	(213,742)	(213,518)
Insurance paid		(283,642)	(254,752)	(259,647)
Other expenditure		(449,255)	(380,751)	(420,774)
		(12,581,347)	(10,569,450)	(11,729,484)
Net cash provided by operating activities	4	260,943	1,548,994	266,185
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,223,281)	(596,162)	(1,139,784)
Payments for construction of infrastructure	5(b)	(2,921,998)	(1,804,274)	(4,159,063)
Capital grants, subsidies and contributions		2,621,509	1,692,314	3,526,329
Proceeds from sale of property, plant and equipment	5(a)	869,289	36,819	82,500
Net cash (used in) investing activities		(1,654,481)	(671,303)	(1,690,018)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(380,785)	(410,391)	(410,391)
Payments for principal portion of lease liabilities	8	(23,733)	0	0
Proceeds from new borrowings	7(a)	1,400,000	0	0
Net cash provided by (used in) financing activities		995,482	(410,391)	(410,391)
Net increase (decrease) in cash held		(398,056)	467,300	(1,834,224)
Cash at beginning of year		6,040,148	5,572,848	5,336,746
Cash and cash equivalents at the end of the year	4	5,642,092	6,040,148	3,502,522

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

SHIRE OF CHITTERING
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)	7,792,287	7,136,510	6,983,540
Rates excluding general rates	2(a)	522,821	511,700	515,834
Grants, subsidies and contributions		2,019,239	2,195,758	2,177,393
Fees and charges	18	1,894,155	1,859,330	1,783,917
Interest revenue	10(a)	285,849	220,302	307,555
Other revenue		327,939	161,806	227,430
Profit on asset disposals	5	431,198	3,455	37,160
		13,273,488	12,088,861	12,032,829

Expenditure from operating activities

Employee costs		(5,966,146)	(5,700,896)	(5,483,561)
Materials and contracts		(5,426,005)	(4,086,398)	(5,140,651)
Utility charges		(221,300)	(205,881)	(211,333)
Depreciation	6	(5,359,009)	(5,317,402)	(5,381,233)
Finance costs	10(c)	(234,999)	(159,906)	(213,518)
Insurance		(283,642)	(254,752)	(259,647)
Other expenditure		(449,255)	(380,751)	(420,774)
Loss on asset disposals	5	(10,182)	(12,272)	0
		(17,950,538)	(16,118,258)	(17,110,717)

Non cash amounts excluded from operating activities

	3(c)	4,949,373	5,318,480	5,344,073
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Amount attributable to operating activities

272,323 1,289,083 266,185

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,621,509	1,679,465	3,526,329
Proceeds from disposal of property, plant and equipment	5(a)	869,289	36,819	82,500
		3,490,798	1,716,284	3,608,829

Outflows from investing activities

Right of use assets received - non cash	5(c)	(78,086)	0	0
Payments for property, plant and equipment	5(a)	(2,223,281)	(596,162)	(1,139,784)
Payments for construction of infrastructure	5(b)	(2,921,998)	(1,804,274)	(4,159,063)
		(5,223,365)	(2,400,436)	(5,298,847)

Non-cash amounts excluded from investing activities

	3(d)	78,086	0	0
--	------	--------	---	---

Amount attributable to investing activities

(1,654,481) (684,152) (1,690,018)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,400,000	0	0
Proceeds from new leases - non cash	8	78,086	0	0
Transfers from reserve accounts	9(a)	0	103,844	913
		1,478,086	103,844	913

Outflows from financing activities

Repayment of borrowings	7(a)	(380,785)	(410,391)	(410,391)
Payments for principal portion of lease liabilities	8	(23,733)	0	0
Transfers to reserve accounts	9(a)	(1,061,737)	(232,388)	(148,865)
		(1,466,255)	(642,779)	(559,256)

Non-cash amounts excluded from financing activities

	3(e)	(78,086)	0	0
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Amount attributable to financing activities

(66,255) (538,935) (558,343)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	1,448,413	1,382,417	1,982,176
Amount attributable to investing activities		272,323	1,289,083	266,185
Amount attributable to financing activities		(1,654,481)	(684,152)	(1,690,018)
Amount attributable to financing activities		(66,255)	(538,935)	(558,343)
Surplus/(deficit) remaining after the imposition of general rates	3	0	1,448,413	0

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

Shire of Chittering
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

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SHIRE OF CHITTERING
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 Chittering 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 15 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 CHITTERING
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									
GRV	Gross rental valuation	0.084231	1,865	53,057,540	4,469,090	100,000	4,569,090	4,219,387	4,133,347
UV	Unimproved valuation	0.005069	807	626,034,111	3,173,367	49,830	3,223,197	2,917,123	2,850,193
Total general rates			2,672	679,091,651	7,642,457	149,830	7,792,287	7,136,510	6,983,540
		Minimum							
		\$							
(ii) Minimum payment									
GRV	Gross rental valuation	1,150.00	311	4,997,556	357,650		357,650	308,200	308,200
UV	Unimproved valuation	1,100.00	146	63,881,872	160,600		160,600	203,500	203,500
Total minimum payments			457	68,879,428	518,250	0	518,250	511,700	511,700
Total general rates and minimum payments			3,129	747,971,079	8,160,707	149,830	8,310,537	7,648,210	7,495,240
(iii) Ex-gratia rates									
Ex-gratia rates					4,571		4,571		4,134
Total ex-gratia rates			0	0	4,571	0	4,571	0	4,134
Total rates					8,165,278	149,830	8,315,108	7,648,210	7,499,374
Instalment plan charges							29,500	28,150	
Instalment plan interest							20,000	17,121	82,390
Late payment of rate or service charge interest							40,000	31,685	
							89,500	76,956	82,390

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

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 CHITTERING
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)
Single Full Payment
- Option 3 (Four Instalments)
First instalment
Second instalment
Third instalment
Fourth instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	28/08/2025		5.5%	11.0%
Option three				
First instalment	28/08/2025	10	5.5%	11.0%
Second instalment	30/10/2025	10	5.5%	11.0%
Third instalment	5/01/2026	10	5.5%	11.0%
Fourth instalment	9/03/2026	10	5.5%	11.0%

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise any specified area rates for the year ended 30th June 2025.

(c) Service Charges

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

(d) Early payment discounts

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

SHIRE OF CHITTERING
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
 Lease 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	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	5,642,092	6,040,148	3,502,522
	295,450	295,450	493,499
	(296)	(296)	2,226
	5,937,246	6,335,302	3,998,247
	(1,970,984)	(1,970,984)	(1,064,730)
	0	0	(311,725)
	(280,390)	(280,390)	
8	(54,353)	0	
7	0	(380,785)	(410,391)
	(698,193)	(698,193)	(663,683)
	(3,003,920)	(3,330,352)	(2,450,529)
	2,933,326	3,004,950	1,547,718
3(b)	(2,933,326)	(1,556,537)	(1,547,718)
	0	1,448,413	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 borrowings
 - Current portion of lease liabilities
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

9	(3,282,954)	(2,221,217)	(2,240,624)
	0	380,785	410,391
	54,353	0	0
	295,275	283,895	282,515
	(2,933,326)	(1,556,537)	(1,547,718)

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
 Less: Movement in liabilities associated with restricted cash
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash
 Non-cash movements in non-current assets and liabilities:
 - Pensioner deferred rates
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(431,198)	(3,455)	(37,160)
5	10,182	12,272	0
6	5,359,009	5,317,402	5,381,233
	11,380		
	0	(20,000)	
	0	12,261	
	4,949,373	5,318,480	5,344,073

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Right of use assets recognised

Non cash amounts excluded from investing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5(c)	78,086	0	0
	78,086	0	0

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

3. NET CURRENT ASSETS

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities
Less: Lease liability recognised
Non cash amounts excluded from financing activities

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	30 June 2026	30 June 2025	30 June 2025
	\$	\$	\$
8	(78,086)	0	0
	(78,086)	0	0

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

3. NET CURRENT ASSETS

(f) 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.

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.

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 CHITTERING
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		5,642,092	6,040,148	3,502,522
Total cash and cash equivalents		5,642,092	6,040,148	3,502,522
Held as				
- Unrestricted cash and cash equivalents		2,078,748	3,538,541	1,261,898
- Restricted cash and cash equivalents		3,563,344	2,501,607	2,240,624
	3(a)	5,642,092	6,040,148	3,502,522
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		3,563,344	2,501,607	2,240,624
		3,563,344	2,501,607	2,240,624
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	3,282,954	2,221,217	2,240,624
Unspent capital grants, subsidies and contribution liabilities		280,390	280,390	
		3,563,344	2,501,607	2,240,624
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,055,541)	(2,349,932)	(1,551,559)
Depreciation	6	5,359,009	5,317,402	5,381,233
(Profit)/loss on sale of asset	5	(421,016)	8,817	(37,160)
(Increase)/decrease in receivables		0	33,038	
(Increase)/decrease in inventories		0	1,307	
Increase/(decrease) in payables		0	217,827	
Increase/(decrease) in unspent capital grants		0	12,849	
Capital grants, subsidies and contributions		(2,621,509)	(1,692,314)	(3,526,329)
Net cash from operating activities		260,943	1,548,994	266,185

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

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

		2025/26 Budget							2024/25 Actual							2024/25 Budget						
				Disposals -	Transfer to non-	Disposals -					Disposals -	Transfer to non-	Disposals -					Disposals -	Transfer to non-	Disposals -		
		Additions	In-kind	Net Book	current assets	Sale	Disposals -	Disposals -	Additions	In-kind	Net Book	current assets	Sale	Disposals -	Disposals -	Additions	In-kind	Net Book	current assets	Sale	Disposals -	Disposals -
		\$	\$	Value	classified as	Proceeds	Profit	Loss	\$	\$	\$	classified as	Proceeds	Profit	Loss	\$	\$	\$	classified as	Proceeds	Profit	Loss
					held for sale							held for sale							held for sale			
(a) Property, Plant and Equipment																						
Land - freehold land								0							0	280,000						0
Land - vested in and under the control of council				(52,000)		100,147	48,147	0						0	0							0
Buildings - specialised		1,645,781		(315,718)		695,142	379,424	0	260,198					0	0	333,784						0
Plant and equipment		577,500		(80,555)		74,000	3,627	(10,182)	335,964		(45,636)		36,819	3,455	(12,272)	526,000		(45,340)		82,500	37,160	0
Total		2,223,281	0	(448,273)	0	869,289	431,198	(10,182)	596,162	0	(45,636)	0	36,819	3,455	(12,272)	1,139,784	0	(45,340)	0	82,500	37,160	0
(b) Infrastructure																						
Infrastructure - roads		2,288,988						0	1,553,673						0	3,326,315						0
Infrastructure - parks and ovals		190,826						0	7,830						0	145,000						0
Other infrastructure - bridges and culverts								0							0	687,748						0
Other infrastructure - other		442,184						0	242,771						0							0
Total		2,921,998	0	0	0	0	0	0	1,804,274	0	0	0	0	0	0	4,159,063	0	0	0	0	0	0
(c) Right of Use Assets																						
Right of use - plant and equipment		78,086						0							0							0
		78,086	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		5,223,365	0	(448,273)	0	869,289	431,198	(10,182)	2,400,436	0	(45,636)	0	36,819	3,455	(12,272)	5,298,847	0	(45,340)	0	82,500	37,160	0

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure - bridges and culverts
Other infrastructure - other

By Program

Governance
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
\$	\$	\$
13,736	11,981	13,736
465,000	467,183	485,854
459,914	399,576	461,284
2,854,271	2,739,265	2,854,271
19,612	21,395	19,612
792,924	865,008	792,924
298,488	319,753	298,488
297,574	324,626	297,574
157,490	168,615	157,490
5,359,009	5,317,402	5,381,233
	7,748	
299,964	243,162	301,964
113,206	111,451	113,206
12,459	11,582	12,459
32,224	51,253	52,448
35,235	40,895	35,235
571,168	567,684	571,168
3,970,298	3,982,426	3,970,298
38,982	38,714	38,982
285,473	262,487	285,473
5,359,009	5,317,402	5,381,233

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 - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Computer Equipment	3 years
Plant and equipment - Heavy	5 to 15 years
Plant and equipment - Light	0 to 10 years
Infrastructure - roads	
clearing and earthworks	not depreciated
construction/road base	50 years
Original surfacing and non major re-surfacing	
bituminous seals	20 years
asphalt seals	25 years
Gravel Roads	25 years
clearing and earthworks	not depreciated
construction/road base	50 years
Infrastructure - footpaths	
slab	40 years
asphalt	10 years
Infrastructure - drainage	75 to 100 years
sewerage piping	100 years
Infrastructure - parks and ovals	50 years
Other infrastructure - other	20 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 CHITTERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				1 July 2025	\$	\$	\$	\$	1 July 2024	\$	\$	\$	\$	1 July 2024	\$	\$	\$	\$
Loan 79 Grader	79	WATC	4.4%	160,941		(17,183)	143,758	(6,910)	177,391		(16,450)	160,941	(4,445)	177,391		(16,450)	160,941	(7,643)
Loan 79 Multi Purpose Health Centre	79	WATC	4.4%	345,164		(36,852)	308,312	(14,820)	380,443		(35,279)	345,164	(9,534)	380,443		(35,279)	345,164	(16,392)
Loan 82 Land - Lot 168 Binda Place	82	WATC	3.1%	185,570		(72,547)	113,023	(5,111)	255,954		(70,384)	185,570	(4,808)	255,954		(70,383)	185,571	(7,273)
Loan 89 Muchea Complex Upgrade	89	WATC	2.4%	1,569,684		(81,779)	1,487,905	(36,607)	1,649,565		(79,881)	1,569,684	(38,112)	1,649,565		(79,881)	1,569,684	(38,505)
Loan 90 Mountain Bike Park	90	WATC	0.6%	0		0	0	0	97,484		(97,484)	0	(239)	97,484		(97,484)	0	(408)
Loan 92 Muchea Complex Upgrade Extern	92	WATC	4.6%	3,033,614		(116,071)	2,917,543	(138,139)	3,144,527		(110,913)	3,033,614	(102,768)	3,144,527		(110,914)	3,033,613	(143,297)
Loan 93 LC Community & Youth Hub	93	WATC	4.4%	0	1,400,000	(56,353)	1,343,647	(31,117)				0					0	
				5,294,973	1,400,000	(380,785)	6,314,188	(232,704)	5,705,364	0	(410,391)	5,294,973	(159,906)	5,705,364	0	(410,391)	5,294,973	(213,518)

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

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

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Loan 93 LC Community WATC		Debenture	10	4.4%	1,400,000	349,401	1,400,000	0
					1,400,000	349,401	1,400,000	0

The Shire intends to undertake a loan of \$1,400,000 to fund the construction of a Community & Youth Hub at Lower Chittering. For budgetary purposes, an interest rate of 4.4% was chosen. The final interest rate will be determined by the firm quote from Treasury.

(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	150,000	150,000	150,000
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	0	7,640	10,174
Total amount of credit unused	175,000	182,640	185,174
Loan facilities			
Loan facilities in use at balance date	6,314,188	5,294,973	5,294,973
	2025/26 Budgeted Increase/ (Decrease)	Amount as at 30th June 2026	
Overdraft details			
	\$	\$	
Bendigo & Adelaide Bank Short Term Liquic	150,000	0	150,000
	150,000	0	150,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26	2025/26	Budget	2025/26	Actual Principal 1 July 2024	2024/25	2024/25	Actual	2024/25	Budget Principal 1 July 2024	2024/25	2024/25	Budget	2024/25
						2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2026	Budget Lease Interest Repayments		Actual New Leases	2024/25 Actual Lease Principal repayments	Lease Principal outstanding 30 June 2025	Actual Lease Interest repayments		2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Lease Principal outstanding 30 June 2025	Budget Lease Interest repayments
Purchase Ford Ranger D/Cab 4WD	FleetPartners	4.0%	36 months		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
					0	78,086	(23,733)	54,353	(2,295)				0					0	
					0	78,086	(23,733)	54,353	(2,295)	0	0	0	0	0	0	0	0	0	0

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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

9. 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 entitlement reserve	283,895	11,381		295,276	271,634	12,261		283,895	271,634	14,940		286,574
(b) Plant replacement reserve	230,076	9,224		239,300	220,139	9,937		230,076	220,139	12,108		232,247
(c) Waste water treatment reserve	108,292	4,341		112,633	103,615	4,677		108,292	103,614	5,699		109,313
(d) Public amenities & buildings reserve	679,758	758,945		1,438,703	645,917	33,841		679,758	645,917	17,925		663,842
(e) Community housing reseve	0			0	81,449		(81,449)	0	81,449		(77,572)	3,877
(f) Seniors housing reserve	0			0	21,482		(21,482)	0	21,482		(20,459)	1,023
(g) Public open space reserve	91,523	3,669		95,192	87,570	3,953		91,523	87,570	4,816		92,386
(h) Recreation development reserve	94,636	17,202		111,838	90,549	4,087		94,636	90,548	22,580		113,128
(i) Waste management reserve	586,108	58,494		644,602	527,307	58,801		586,108	527,308	64,002		591,310
(j) Contributions to roadworks reserve	43,998	1,764		45,762	42,098	1,900		43,998	42,098	2,315		44,413
(k) Economic recovery stimulus reserve	0			0	913		(913)	0	913		(913)	0
(l) Housing Reserve	102,931	4,117		107,048	0	102,931		102,931	0	4,480	98,031	102,511
(m) Building and infrastructure future fund reserve	0	192,600		192,600	0			0				0
	2,221,217	1,061,737	0	3,282,954	2,092,673	232,388	(103,844)	2,221,217	2,092,672	148,865	(913)	2,240,624

(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 entitlement reserve	Ongoing	to be used to fund employee accumulated annual, sick, long service leave and employee gratuities
(b) Plant replacement reserve	Ongoing	to be used to fund plant purchases, trades or major overhauls
(c) Waste water treatment reserve	Ongoing	to be used to fund the development of a Waste Water Management System for the Shire
(d) Public amenities & buildings reserve	Ongoing	to be used to fund repairs, improvements, extensions or construction of public amenities
(e) Community housing reseve	Change of Purpose	to be used to fund repairs, improvements, extensions or construction of community units
(f) Seniors housing reserve	Change of Purpose	to be used to fund repairs, improvements, extensions or construction of seniors units
(g) Public open space reserve	Ongoing	to be used to fund public open spaced developments in accordance with developer precincts
(h) Recreation development reserve	Ongoing	to be used to fund the development or acquisition of recreation land or facilities
(i) Waste management reserve	Ongoing	to be used to fund the replacement landfill sites and rehabilitation of existing landfill sites
(j) Contributions to roadworks reserve	Ongoing	to be used for the maintenance of Mooliabeenie Road
(k) Economic recovery stimulus reserve	30/06/2023	to be used for projects for the community to assist in recovery post COVID19
(l) Housing Reserve	Ongoing	to be used to fund repairs, improvements, extensions or construction of shire owned dwellings
(m) Building and infrastructure future fund reserve	Ongoing	to assist in funding renewal, replacement, and new construction of significant buildings or infrastructure. Funds can also be used for preliminary planning process to ensure projects are "shovel ready" for grant application submission.

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

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Investments	218,849	161,158	223,865
Late payment of fees and charges *	7,000	10,338	1,300
Other interest revenue	60,000	48,806	82,390
	285,849	220,302	307,555

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	47,000	43,500	35,760
Other services	3,000	3,000	3,000
	50,000	46,500	38,760

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	232,704	159,906	213,518
Interest on lease liabilities (refer Note 8)	2,295	0	0
	234,999	159,906	213,518

(d) Low Value lease expenses

Office equipment	5,600	5,178	5,600
	5,600	5,178	5,600

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

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Elected member Cr Aaron King			
President's allowance	16,194	15,647	15,646
Meeting attendance fees	24,418	23,590	23,590
Travel and accommodation expenses	574	3,861	1,428
Superannuation contribution payments	4,872		
	46,058	43,098	40,664
Elected member Cr Mary Angus			
Deputy President's allowance	4,048	3,911	3,911
Meeting attendance fees	16,980	16,406	16,406
Travel and accommodation expenses	571	505	1,428
Superannuation contribution payments	2,523		
	24,122	20,822	21,745
Elected member Cr Kylie Hughes			
Meeting attendance fees	16,980	16,406	16,406
Travel and accommodation expenses	571	474	1,428
Superannuation contribution payments	2,038		
	19,589	16,880	17,834
Elected member Cr Carmel Ross			
Meeting attendance fees	16,980	16,406	16,406
Travel and accommodation expenses	571		1,428
Superannuation contribution payments	2,038		
	19,589	16,406	17,834
Elected member Cr John Curtis			
Meeting attendance fees	16,980	16,406	16,406
Travel and accommodation expenses	571	108	1,428
Superannuation contribution payments	2,038		
	19,589	16,514	17,834
Elected member Cr Mark Campbell			
Meeting attendance fees	16,980	16,406	16,406
Travel and accommodation expenses	571	1,592	1,428
Superannuation contribution payments	2,038		
	19,589	17,998	17,834
Elected member Cr David Dewar			
Meeting attendance fees	16,980	16,406	16,406
Travel and accommodation expenses	571	1,844	1,428
Superannuation contribution payments	2,038		
	19,589	18,250	17,834
Total Council Member Remuneration	168,125	149,968	151,579
President's allowance	16,194	15,647	15,646
Deputy President's allowance	4,048	3,911	3,911
Meeting attendance fees	126,298	122,026	122,026
Travel and accommodation expenses	4,000	8,384	9,996
Superannuation contribution payments	17,585	0	0
	168,125	149,968	151,579

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

12. MAJOR LAND TRANSACTIONS

The Shire does not have a Major land transaction for the 25/26 year.

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

13 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated the Shire will have any Trade or Major Trade Undertakings during 2025/2026.

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

14 INVESTMENT IN ASSOCIATES

(a) Investment in associate

It is not anticipated the Shire will have any Investment in Associates during 2025/2026.

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

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

15 TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

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

16. 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 CHITTERING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

16. 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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	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	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	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	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
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	Adopted by council annually	Applied fully based on timing of provision	Not applicable	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	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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

17. 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.

Includes the activities of members of Council and the administrative support available to Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants 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 and operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance and contributions to medical health and community health centre.

Education and welfare

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

Senior citizens programs, youth services and events.

Housing

To provide and maintain staff, community and seniors housing.

Provision and maintenance of staff, community and seniors housing.

Community amenities

To provide services required by the community.

Waste collection services, operation of waste landfill sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of the town planning scheme, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance of halls, the library and various parks, reserves and other recreation activities and cultural pursuits.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, bridges, footpaths, drainage works, lighting and cleaning of streets and verge maintenance.

Economic services

To help promote the Shire and its economic wellbeing.

Tourism and area promotion. Provision of rural services including weed control, community bus operations, economic and community development programs and building control.

Other property and services

To monitor and control Council's overhead operating accounts.

Private works, plant repair and operation costs and engineering operation costs.

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

18. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	525	158	513
General purpose funding	84,500	77,228	66,740
Law, order, public safety	52,308	53,311	40,203
Health	55,460	50,621	51,490
Education and welfare	17,139	3,045	5,045
Housing	164,152	151,935	137,725
Community amenities	1,301,067	1,245,728	1,239,843
Recreation and culture	15,953	11,424	12,242
Transport	930	35,375	0
Economic services	201,621	230,505	229,103
Other property and services	500	0	1,013
	1,894,155	1,859,330	1,783,917

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