



**NEW BUSINESS OF URGENT NATURE ATTACHMENTS
ORDINARY MEETING OF COUNCIL
WEDNESDAY 17 JUNE 2026**

| REPORT NUMBER | REPORT TITLE AND ATTACHMENT DESCRIPTION | PAGE NUMBER(S) |
|----------------------|---|-----------------------|
| NB01 – 06/26 | Adoption of the 2026/27 Annual Budget Attachments 1. 2026/27 Draft Statutory Budget 2. 2026/27 Fees and Charges Schedule | 01 – 50 |

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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|--|-------|-------------------|-------------------|--------------------|
| Revenue | | \$ | \$ | \$ |
| Rates | 2(a) | 9,075,219 | 8,282,241 | 8,315,108 |
| Grants, subsidies and contributions | | 1,271,040 | 3,689,322 | 2,019,239 |
| Fees and charges | 15 | 1,707,944 | 1,952,049 | 1,894,155 |
| Interest revenue | 10(a) | 325,974 | 259,864 | 285,849 |
| Other revenue | | 236,689 | 252,614 | 327,939 |
| | | 12,616,866 | 14,436,090 | 12,842,290 |
| Expenses | | | | |
| Employee costs | | (6,597,643) | (5,728,801) | (5,966,146) |
| Materials and contracts | | (6,428,371) | (4,529,128) | (5,426,005) |
| Utility charges | | (232,102) | (213,698) | (221,300) |
| Depreciation | 6 | (5,600,480) | (5,019,570) | (5,359,009) |
| Finance costs | 10(c) | (227,521) | (154,582) | (234,999) |
| Insurance | | (277,379) | (242,595) | (283,642) |
| Other expenditure | | (498,887) | (395,092) | (449,255) |
| | | (19,862,383) | (16,283,466) | (17,940,356) |
| | | (7,245,517) | (1,847,376) | (5,098,066) |
| Capital grants, subsidies and contributions | | 5,877,728 | 1,460,363 | 2,621,509 |
| Profit on asset disposals | 5 | 443,753 | 5,454 | 431,198 |
| Loss on asset disposals | 5 | (1,818) | (8,636) | (10,182) |
| | | 6,319,663 | 1,457,181 | 3,042,525 |
| Net result for the period | | (925,854) | (390,195) | (2,055,541) |
| Total comprehensive income for the period | | (925,854) | (390,195) | (2,055,541) |

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 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|--|------|-------------------|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | \$ 9,075,219 | \$ 8,184,204 | \$ 8,315,108 |
| Grants, subsidies and contributions | | 1,271,040 | 3,800,694 | 2,019,239 |
| Fees and charges | | 1,707,944 | 1,952,049 | 1,894,155 |
| Interest revenue | | 325,974 | 259,864 | 285,849 |
| Goods and services tax received | | 0 | 144,755 | 0 |
| Other revenue | | 236,689 | 252,614 | 327,939 |
| | | 12,616,866 | 14,594,180 | 12,842,290 |
| Payments | | | | |
| Employee costs | | (6,597,643) | (5,953,409) | (5,966,146) |
| Materials and contracts | | (6,428,371) | (4,829,627) | (5,426,005) |
| Utility charges | | (232,102) | (213,698) | (221,300) |
| Finance costs | | (227,521) | (223,562) | (234,999) |
| Insurance paid | | (277,379) | (242,595) | (283,642) |
| Other expenditure | | (498,887) | (395,092) | (449,255) |
| | | (14,261,903) | (11,857,983) | (12,581,347) |
| Net cash provided by (used in) operating activities | 4 | (1,645,037) | 2,736,197 | 260,943 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (1,875,020) | (749,949) | (2,223,281) |
| Payments for construction of infrastructure | 5(b) | (5,478,316) | (2,182,666) | (2,921,998) |
| Proceeds from capital grants, subsidies and contributions | | 5,877,728 | 2,827,598 | 2,621,509 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 975,289 | 27,273 | 869,289 |
| Net cash (used in) investing activities | | (500,319) | (77,744) | (1,654,481) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 8(a) | (391,069) | (324,432) | (380,785) |
| Proceeds from new borrowings | 8(a) | 0 | 700,000 | 1,400,000 |
| Payments for principal portion of lease liabilities | 7 | (24,612) | (23,733) | (23,733) |
| Net cash provided by (used in) financing activities | | (415,681) | 351,835 | 995,482 |
| Net increase (decrease) in cash held | | (2,561,037) | 3,010,288 | (398,056) |
| Cash at beginning of year | | 8,584,369 | 5,574,085 | 6,040,148 |
| Cash and cash equivalents at the end of the year | 4 | 6,023,332 | 8,584,373 | 5,642,092 |

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 2027

OPERATING ACTIVITIES

Revenue from operating activities

| Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|-------------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| General rates | 8,482,605 | 7,804,210 | 7,792,287 |
| Rates excluding general rates | 592,614 | 478,031 | 522,821 |
| Grants, subsidies and contributions | 1,271,040 | 3,689,322 | 2,019,239 |
| Fees and charges | 1,707,944 | 1,952,049 | 1,894,155 |
| Interest revenue | 325,974 | 259,864 | 285,849 |
| Other revenue | 236,689 | 252,614 | 327,939 |
| Profit on asset disposals | 443,753 | 5,454 | 431,198 |
| | 13,060,619 | 14,441,544 | 13,273,488 |

Expenditure from operating activities

| | | | |
|-------------------------|--------------|--------------|--------------|
| Employee costs | (6,597,643) | (5,728,801) | (5,966,146) |
| Materials and contracts | (6,428,371) | (4,529,128) | (5,426,005) |
| Utility charges | (232,102) | (213,698) | (221,300) |
| Depreciation | (5,600,480) | (5,019,570) | (5,359,009) |
| Finance costs | (227,521) | (154,582) | (234,999) |
| Insurance | (277,379) | (242,595) | (283,642) |
| Other expenditure | (498,887) | (395,092) | (449,255) |
| Loss on asset disposals | (1,818) | (8,636) | (10,182) |
| | (19,864,201) | (16,292,102) | (17,950,538) |

Non cash amounts excluded from operating activities

| | | | |
|--|-----------|-----------|-----------|
| | 5,165,943 | 5,034,012 | 4,949,373 |
|--|-----------|-----------|-----------|

Amount attributable to operating activities**(1,637,639) 3,183,454 272,323**

INVESTING ACTIVITIES

Inflows from investing activities

| | | | |
|---|-----------|-----------|-----------|
| Proceeds from capital grants, subsidies and contributions | 5,877,728 | 1,460,363 | 2,621,509 |
| Proceeds from disposal of property, plant and equipment | 975,289 | 27,273 | 869,289 |
| | 6,853,017 | 1,487,636 | 3,490,798 |

Outflows from investing activities

| | | | |
|---|-------------|-------------|-------------|
| Right of use assets received - non cash | 0 | 0 | (78,086) |
| Acquisition of property, plant and equipment | (1,875,020) | (749,949) | (2,223,281) |
| Acquisition of infrastructure | (5,478,316) | (2,182,666) | (2,921,998) |
| Payments for financial assets at amortised cost - term deposits | 0 | 0 | 0 |
| | (7,353,336) | (2,932,615) | (5,223,365) |

Non-cash amounts excluded from investing activities

| | | | |
|--|---|---|--------|
| | 0 | 0 | 78,086 |
|--|---|---|--------|

Amount attributable to investing activities**(500,319) (1,444,979) (1,654,481)**

FINANCING ACTIVITIES

Inflows from financing activities

| | | | |
|-------------------------------------|---------|---------|-----------|
| Proceeds from new borrowings | 0 | 700,000 | 1,400,000 |
| Proceeds from new leases - non cash | 0 | 78,086 | 78,086 |
| Transfers from reserve accounts | 294,000 | 0 | 0 |
| | 294,000 | 778,086 | 1,478,086 |

Outflows from financing activities

| | | | |
|---|-------------|-----------|-------------|
| Repayment of borrowings | (391,069) | (324,432) | (380,785) |
| Payments for principal portion of lease liabilities | (24,612) | (23,733) | (23,733) |
| Transfers to reserve accounts | (1,083,718) | (315,721) | (1,061,737) |
| | (1,499,399) | (663,886) | (1,466,255) |

Non-cash amounts excluded from financing activities

| | | | |
|--|---|----------|----------|
| | 0 | (78,086) | (78,086) |
|--|---|----------|----------|

Amount attributable to financing activities**(1,205,399) 36,114 (66,255)**

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

| | | | |
|--|-------------|------------------|-------------|
| Amount attributable to operating activities | (1,637,639) | 3,183,454 | 272,323 |
| Amount attributable to investing activities | (500,319) | (1,444,979) | (1,654,481) |
| Amount attributable to financing activities | (1,205,399) | 36,114 | (66,255) |
| Surplus remaining after the imposition of general rates | 0 | 3,343,358 | 0 |

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

**SHIRE OF CHITTERING
FOR THE YEAR ENDED 30 JUNE 2027
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 2027

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 12 to the annual budget.

2025/26 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
 - AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- It is not expected these standards will have an impact on the annual budget on initial application.
- AASB 18 Presentation and Disclosure in Financial Statements
 - AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Actual total revenue | 2025/26 Budget total revenue |
|---|------------------------|----------------|----------------------|-----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| | | | | \$ | \$ | \$ | \$ | \$ | \$ |
| (i) General rates | | | | | | | | | |
| GRV | Gross rental valuation | 0.090904 | 1,904 | 54,249,605 | 4,931,506 | | 4,931,506 | 4,562,880 | 4,569,090 |
| UV | Unimproved valuation | 0.005106 | 873 | 695,475,754 | 3,551,099 | | 3,551,099 | 3,241,330 | 3,223,197 |
| Total general rates | | | 2,777 | 749,725,359 | 8,482,605 | 0 | 8,482,605 | 7,804,210 | 7,792,287 |
| Minimum | | | | | | | | | |
| \$ | | | | | | | | | |
| (ii) Minimum payment | | | | | | | | | |
| GRV | Gross rental valuation | 1,248.00 | 382 | 4,931,810 | 476,736 | | 476,736 | 361,431 | 357,650 |
| UV | Unimproved valuation | 1,194.00 | 87 | 69,192,465 | 103,878 | | 103,878 | 116,600 | 160,600 |
| Total minimum payments | | | 469 | 74,124,275 | 580,614 | 0 | 580,614 | 478,031 | 518,250 |
| Total general rates and minimum payments | | | 3,246 | 823,849,634 | 9,063,219 | 0 | 9,063,219 | 8,282,241 | 8,310,537 |
| (iii) Ex-gratia rates | | | | | | | | | |
| Ex-gratia rates | | | | | 12,000 | | 12,000 | 0 | 4,571 |
| Total rates | | | | | 9,075,219 | 0 | 9,075,219 | 8,282,241 | 8,315,108 |
| Instalment plan charges | | | | | | | 35,400 | 28,870 | 29,500 |
| Instalment plan interest | | | | | | | 44,000 | 41,690 | 20,000 |
| Late payment of rate or service charge interest | | | | | | | 42,200 | 37,239 | 40,000 |
| | | | | | | | 121,600 | 107,799 | 89,500 |

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

*Rateable Value at time of adopting budget.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Single Full Payment

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 | 17/09/2026 | | 5.5% | 11.0% |
| Option three | | | | |
| First instalment | 17/09/2026 | | 5.5% | 11.0% |
| Second instalment | 20/11/2026 | 10 | 5.5% | 11.0% |
| Third instalment | 20/01/2027 | 10 | 5.5% | 11.0% |
| Fourth instalment | 23/03/2027 | 10 | 5.5% | 11.0% |

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

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 2027.

(c) **Service Charges**

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

(d) **Early payment discounts**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories

Less: current liabilities

Trade and other payables
Capital grant/contributions liabilities
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 | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|------|---------------------------------|---------------------------------|---------------------------------|
| | 30 June 2027 Carried forward | 30 June 2026 Carried forward | 30 June 2026 Carried forward |
| | \$ | \$ | \$ |
| 4 | 6,023,332 | 8,584,369 | 5,642,092 |
| | 138,007 | 138,007 | 295,450 |
| | 37,276 | 37,276 | (296) |
| | 6,198,615 | 8,759,652 | 5,937,246 |
| | (1,045,613) | (1,045,613) | (1,970,984) |
| | (1,446,355) | (1,446,355) | (280,390) |
| 7 | (29,741) | (54,353) | (54,353) |
| 8 | 0 | (391,069) | 0 |
| | (682,547) | (682,547) | (698,193) |
| | (3,204,256) | (3,619,937) | (3,003,920) |
| | 2,994,359 | 5,139,715 | 2,933,326 |
| 3(b) | (2,994,359) | (1,796,358) | (2,933,326) |
| | 0 | 3,343,357 | 0 |

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
Add: Current liabilities covered by funds held in reserve account
- Current portion of employee benefit provisions

Total adjustments to net current assets

| | | | |
|---|-------------|-------------|-------------|
| 9 | (3,326,655) | (2,536,937) | (3,282,954) |
| | 0 | 391,069 | 0 |
| | 29,741 | 54,353 | 54,353 |
| | 302,555 | 295,157 | 295,275 |
| | (2,994,359) | (1,796,358) | (2,933,326) |

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current liabilities associated funds held in reserve account:
- Current portion of employee benefit provisions

Non cash amounts excluded from operating activities

| Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|------|---------------------------------|---------------------------------|---------------------------------|
| | 30 June 2027 Carried forward | 30 June 2026 Carried forward | 30 June 2026 Carried forward |
| | \$ | \$ | \$ |
| 5 | (443,753) | (5,454) | (431,198) |
| 5 | 1,818 | 8,636 | 10,182 |
| 6 | 5,600,480 | 5,019,570 | 5,359,009 |
| | 7,398 | 11,260 | 11,380 |
| | 5,165,943 | 5,034,012 | 4,949,373 |

(d) Amounts excluded from investing activities

Right of use assets recognised

Non cash amounts excluded from investing activities

| | | | |
|------|---|---|--------|
| 5(c) | 0 | 0 | 78,086 |
| | 0 | 0 | 78,086 |

(e) Amounts excluded from financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

| | | | |
|---|---|----------|----------|
| 7 | 0 | (78,086) | (78,086) |
| | 0 | (78,086) | (78,086) |

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

3. NET CURRENT ASSETS (CONTINUED)

(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 right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

| Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget | |
|--|-------------------|-------------------|-------------------|-----------|
| | \$ | \$ | \$ | |
| Cash and cash equivalents | 6,023,332 | 8,584,369 | 5,642,092 | |
| Restrictions | | | | |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | | |
| Cash and cash equivalents | 4,773,010 | 3,983,292 | 3,563,344 | |
| | 4,773,010 | 3,983,292 | 3,563,344 | |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Reserve accounts | 9 | 3,326,655 | 2,536,937 | 3,282,954 |
| Contract liabilities | | 0 | 0 | |
| Capital grant/contributions liabilities | | 1,446,355 | 1,446,355 | 280,390 |
| Total restricted financial assets | | 4,773,010 | 3,983,292 | 3,563,344 |

(b) Reconciliation of net cash provided by operating activities

| | | | | |
|---|---|-------------|-------------|-------------|
| Net result | | (925,854) | (390,195) | (2,055,541) |
| Non-cash items: | | | | |
| Depreciation | 6 | 5,600,480 | 5,019,570 | 5,359,009 |
| (Profit)/loss on sale of assets | 5 | (441,935) | 3,182 | (421,016) |
| Changes in assets and liabilities: | | | | |
| Decrease in receivables | | 0 | 158,090 | |
| (Increase) in inventories | | 0 | (36,487) | |
| (Increase) in trade and other payables | | 0 | (557,600) | |
| Decrease in capital grant/contributions liabilities | | 0 | 1,367,235 | |
| Capital grants, subsidies and contributions | | (5,877,728) | (2,827,598) | (2,621,509) |
| Net cash provided by/(used in) operating activities | | (1,645,037) | 2,736,197 | 260,943 |

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

| | 2026/27 Budget | | | | | | | 2026/26 Actual | | | | | | | 2025/26 Budget | | | | | | | |
|--|------------------|-------------------|----------------------------|--|---------------------------|--------------------|------------------|------------------|-------------------|----------------------------|--|---------------------------|--------------------|------------------|------------------|-------------------|----------------------------|--|---------------------------|--------------------|------------------|--|
| | Additions | In-kind Additions | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | In-kind Additions | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | In-kind Additions | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | |
| (a) Property, Plant and Equipment | | | | | | | | | | | | | | | | | | | | | | |
| Land - freehold land | | | | | | | | | | | | | | | | | | | | | | |
| Buildings - specialised | 1,201,020 | | (367,718) | | 795,289 | 427,571 | 0 | 514,699 | | | | | | 1,645,781 | | (52,000) | | 100,147 | 48,147 | | 0 | |
| Plant and equipment | 674,000 | | (165,836) | | 180,000 | 18,182 | (1,818) | 235,250 | | (30,455) | | 27,273 | 5,454 | (8,636) | 577,500 | | (89,558) | | 74,000 | 3,627 | (10,182) | |
| Total | 1,875,020 | 0 | (533,554) | 0 | 975,289 | 443,753 | (1,818) | 749,949 | 0 | (30,455) | 0 | 27,273 | 5,454 | (8,636) | 2,223,281 | 0 | (448,273) | 0 | 869,289 | 431,198 | (10,182) | |
| (b) Infrastructure | | | | | | | | | | | | | | | | | | | | | | |
| Infrastructure - roads | 4,834,642 | | | | | | 0 | 1,933,566 | | | | | 0 | 2,288,988 | | | | | | | 0 | |
| Infrastructure - ovals and ovals | 264,354 | | | | | | 0 | 116,265 | | | | | 0 | 190,826 | | | | | | | 0 | |
| Other infrastructure - other | 379,320 | | | | | | 0 | 132,835 | | | | | 0 | 442,184 | | | | | | | 0 | |
| Total | 5,478,316 | 0 | 0 | 0 | 0 | 0 | 0 | 2,182,666 | 0 | 0 | 0 | 0 | 0 | 2,921,998 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total | 7,353,336 | 0 | (533,554) | 0 | 975,289 | 443,753 | (1,818) | 2,932,615 | 0 | (30,455) | 0 | 27,273 | 5,454 | (8,636) | 5,223,365 | 0 | (448,273) | 0 | 869,289 | 431,198 | (10,182) | |

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 2027

6. DEPRECIATION

By Class

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

By Program

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

| 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|-------------------|-------------------|-------------------|
| \$ | \$ | \$ |
| 14,217 | 13,736 | 13,736 |
| 521,181 | 546,383 | 465,000 |
| 476,011 | 351,238 | 459,914 |
| 2,954,170 | 2,546,862 | 2,854,271 |
| 20,298 | 20,123 | 19,612 |
| 820,676 | 792,925 | 792,924 |
| 308,935 | 293,107 | 298,488 |
| 177,002 | 157,622 | 157,490 |
| 307,989 | 297,574 | 297,574 |
| 5,600,480 | 5,019,570 | 5,359,009 |
| 14,520 | 13,052 | |
| 304,320 | 246,427 | 299,964 |
| 114,000 | 102,163 | 113,206 |
| 11,880 | 10,617 | 12,459 |
| 52,800 | 46,983 | 32,224 |
| 51,960 | 46,561 | 35,235 |
| 731,600 | 634,108 | 571,168 |
| 4,046,400 | 3,676,993 | 3,970,298 |
| 39,000 | 34,848 | 38,982 |
| 234,000 | 207,818 | 285,473 |
| 5,600,480 | 5,019,570 | 5,359,009 |

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 |
| Plant and equipment | |
| Infrastructure - roads | |
| Infrastructure - footpaths | |
| Infrastructure - drainage | 75 to 100 years |
| Infrastructure - parks and ovals | 50 years |
| Other infrastructure - other | 20 years |
| Other infrastructure - bridges and culverts | |

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 2027

7. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget Lease Principal | 2026/27 Budget New Leases | 2026/27 Budget Lease Principal Repayments | Budget Lease Principal outstanding 30 June 2027 | 2026/27 Budget Lease Interest Repayments | Actual Principal 1 July 2025 | 2025/26 Actual New Leases | 2025/26 Actual Lease Principal repayments | Actual Lease Principal outstanding 30 June 2026 | 2025/26 Actual Lease Interest repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Leases | 2025/26 Budget Lease Principal repayments | Budget Lease Principal outstanding 30 June 2026 | 2025/26 Budget Lease Interest repayments |
|--------------------------------|----------------|-------------|---------------------|------------|------------------------|---------------------------|---|---|--|------------------------------|---------------------------|---|---|--|------------------------------|---------------------------|---|---|--|
| | | | | | 1 July 2026 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Purchase Ford Ranger D/Cab 4WD | Fleet Partners | 4.0% | 3 | 54,353 | 54,353 | 0 | (24,612) | 29,741 | (1,417) | 0 | 78,086 | (23,733) | 54,353 | (2,295) | 0 | 78,086 | (23,733) | 54,353 | (2,295) |
| | | | | 54,353 | 54,353 | 0 | (24,612) | 29,741 | (1,417) | 0 | 78,086 | (23,733) | 54,353 | (2,295) | 0 | 78,086 | (23,733) | 54,353 | (2,295) |

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 2027

8. BORROWINGS

(a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget Principal 1 July 2025 | 2026/27 Budget New Loans | 2026/27 Budget Principal Repayments | Budget Principal outstanding 30 June 2027 | 2026/27 Budget Interest Repayments | Actual Principal 1 July 2025 | 2025/26 Actual New Loans | 2025/26 Actual Principal Repayments | Actual Principal outstanding 30 June 2026 | 2025/26 Actual Interest Repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Loans | 2025/26 Budget Principal Repayments | Budget Principal outstanding 30 June 2026 | 2025/26 Budget Interest Repayments |
|--------------------------|-------------|-------------|---------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|
| Loan 79 Grader | 79 | WATC | 4.4% | 143,758 | | (17,949) | 125,809 | (6,144) | 160,941 | | (17,183) | 143,758 | (1,304) | 160,941 | | (17,183) | 143,758 | (6,910) |
| Loan 79 Multi Purpose Hr | 79 | WATC | 4.4% | 308,312 | | (38,495) | 269,817 | (13,177) | 345,164 | | (36,852) | 308,312 | (13,172) | 345,164 | | (36,852) | 308,312 | (14,820) |
| Loan 82 Land - Lot 168 B | 82 | WATC | 3.1% | 113,022 | | (74,777) | 38,245 | (2,881) | 185,569 | | (72,547) | 113,022 | (4,095) | 185,570 | | (72,547) | 113,023 | (5,111) |
| Loan 89 Muchea Complex | 89 | WATC | 2.4% | 1,487,905 | | (83,723) | 1,404,182 | (34,663) | 1,569,884 | | (81,779) | 1,487,905 | (23,827) | 1,569,884 | | (81,779) | 1,487,905 | (36,607) |
| Loan 92 Muchea Complex | 92 | WATC | 4.6% | 2,917,543 | | (121,468) | 2,796,074 | (132,742) | 3,033,614 | | (116,071) | 2,917,543 | (109,721) | 3,033,614 | | (116,071) | 2,917,543 | (138,139) |
| Loan 93 LC Community & | 93 | WATC | 4.4% | 700,000 | | (54,656) | 645,344 | (36,497) | 0 | 700,000 | 0 | 700,000 | 0 | 0 | 1,400,000 | (56,353) | 1,343,647 | (31,117) |
| Loan 90 Mountain Bike Pi | 90 | WATC | 0.5% | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (168) | 0 | 0 | 0 | 0 | 0 |
| | | | | 5,670,540 | 0 | (391,069) | 5,279,471 | (226,104) | 5,294,972 | 700,000 | (324,432) | 5,670,540 | (152,287) | 5,294,973 | 1,400,000 | (380,785) | 6,314,188 | (232,704) |

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 2027

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

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

(c) Unspent borrowings

| Loan Details | Purpose of the loan | Year loan taken | Amount b/fwd. | Amount used 2026/27 Budget | New loans unspent at 30 June 2027 | Amount as at 30 June 2027 |
|----------------------------------|---|-----------------|---------------|----------------------------|-----------------------------------|---------------------------|
| Loan 93 LC Community & Youth Hub | Build Community Hub in Lower Chittering | 2025/2026 | \$ 0 | \$ 700,000 | \$ 0 | \$ 0 |
| | | | 0 | 700,000 | 0 | 0 |

(d) Credit Facilities

| | 2026/27 Budget | 2025/26 Actual | 2025/26 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 | 0 | 0 |
| Total amount of credit unused | 175,000 | 175,000 | 175,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 5,279,471 | 5,670,540 | 6,314,188 |

| Overdraft details | Purpose overdraft was established | Year overdraft established | Amount b/fwd 1 July 2026 | 2026/27 Budgeted Increase/ (Decrease) | Amount as at 30th June 2027 |
|-------------------------|-----------------------------------|----------------------------|--------------------------|---------------------------------------|-----------------------------|
| Bendigo & Adelaide Bank | Short Term Liquid | 2,010 | \$ 150,000 | \$ 0 | \$ 150,000 |
| | | | 150,000 | 0 | 150,000 |

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

| | 2026/27 Budget | | | | 2025/26 Actual | | | | 2025/26 Budget | | | |
|---|----------------|-----------|-----------|-----------|----------------|----------|----------|-----------|----------------|-----------|----------|-----------|
| | Opening | Transfer | Transfer | Closing | Opening | Transfer | Transfer | Closing | Opening | Transfer | Transfer | Closing |
| | Balance | to | (from) | Balance | Balance | to | (from) | Balance | Balance | to | (from) | Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Employee entitlement reserve | 295,157 | 7,398 | | 302,555 | 283,894 | 11,263 | | 295,157 | 283,895 | 11,381 | | 295,276 |
| (b) Plant replacement reserve | 239,203 | 5,995 | | 245,198 | 230,076 | 9,127 | | 239,203 | 230,076 | 9,224 | | 239,300 |
| (c) Waste water treatment reserve | 112,587 | 2,822 | | 115,409 | 108,291 | 4,296 | | 112,587 | 108,292 | 4,341 | | 112,633 |
| (d) Public amenities & buildings reserve | 706,726 | 772,798 | | 1,479,524 | 679,759 | 26,967 | | 706,726 | 679,758 | 758,945 | | 1,438,703 |
| (e) Public open space reserve | 95,154 | 2,385 | (86,000) | 11,539 | 91,523 | 3,631 | | 95,154 | 91,523 | 3,669 | | 95,192 |
| (f) Recreation development reserve | 98,391 | 11,181 | (15,000) | 94,572 | 94,636 | 3,755 | | 98,391 | 94,636 | 17,202 | | 111,838 |
| (g) Waste management reserve | 644,361 | 51,146 | (115,000) | 580,507 | 586,109 | 58,252 | | 644,361 | 586,108 | 58,494 | | 644,602 |
| (h) Contributions to roadworks reserve | 45,744 | 1,147 | | 46,891 | 43,998 | 1,746 | | 45,744 | 43,998 | 1,764 | | 45,762 |
| (i) Housing reserve | 107,014 | 2,676 | (78,000) | 31,690 | 102,930 | 4,084 | | 107,014 | 0 | 4,117 | | 4,117 |
| (j) Building and infrastructure future fund reser | 192,600 | 226,170 | | 418,770 | 0 | 192,600 | | 192,600 | 102,931 | 192,600 | | 295,531 |
| | 2,536,937 | 1,083,718 | (294,000) | 3,326,655 | 2,221,216 | 315,721 | 0 | 2,536,937 | 2,221,217 | 1,061,737 | 0 | 3,282,954 |

(b) Reserve Accounts - Purposes

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

| Reserve name | Anticipated date of use | Purpose of the reserve |
|---|-------------------------|---|
| Restricted by legislation | | |
| Restricted by council | | |
| (a) Employee 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) Public open space reserve | Ongoing | to be used to fund public open spaced developments in accordance with developer precincts |
| (f) Recreation development reserve | Ongoing | to be used to fund the development or acquisition of recreation land or facilities |
| (g) Waste management reserve | Ongoing | to be used to fund the replacement landfill sites and rehabilitation of existing landfill sites |
| (h) Contributions to roadworks reserve | Ongoing | to be used for the maintenance of roads |
| (i) Housing reserve | Ongoing | to be used to fund repairs, improvements, extensions or construction of shire owned dwellings |
| (j) Building and infrastructure future fund reser | Ongoing | to assist in funding renewal, replacement, and new construction of significant buildings or infrastructure. |

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

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|------------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Investments | 232,074 | 173,785 | 218,849 |
| Late payment of fees and charges * | 7,700 | 7,150 | 7,000 |
| Other interest revenue | 86,200 | 78,929 | 60,000 |
| | <u>325,974</u> | <u>259,864</u> | <u>285,849</u> |

* 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 | 50,750 | 46,736 | 47,000 |
| Other services | 3,000 | 3,000 | 3,000 |
| | <u>53,750</u> | <u>49,736</u> | <u>50,000</u> |

(c) Interest expenses (finance costs)

| | | | |
|--|----------------|----------------|----------------|
| Borrowings (refer Note 8(a)) | 226,104 | 152,287 | 232,704 |
| Interest on lease liabilities (refer Note 7) | 1,417 | 2,295 | 2,295 |
| | <u>227,521</u> | <u>154,582</u> | <u>234,999</u> |

(d) Write offs

| | | | |
|--------------|----------|------------|----------|
| General rate | | 324 | |
| | <u>0</u> | <u>324</u> | <u>0</u> |

(e) Low Value lease expenses

| | | | |
|------------------|--------------|--------------|--------------|
| Office equipment | 8,300 | 5,715 | 5,600 |
| | <u>8,300</u> | <u>5,715</u> | <u>5,600</u> |

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

11. COUNCIL MEMBERS REMUNERATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Elected member Cr Aaron King | | | |
| President's allowance | 0 | 4,796 | 16,194 |
| Meeting attendance fees | 0 | 7,232 | 24,418 |
| Travel and accommodation expenses | 0 | 342 | 574 |
| Superannuation contribution payments | 0 | 1,443 | 4,872 |
| | 0 | 13,813 | 46,058 |
| Elected member Cr Mark Campbell | | | |
| President's allowance | 0 | 5,958 | 0 |
| Meeting attendance fees | 0 | 17,191 | 16,980 |
| Travel and accommodation expenses | 0 | 1,308 | 571 |
| Superannuation contribution payments | 0 | 0 | 2,038 |
| | 0 | 24,457 | 19,589 |
| Elected member Cr David Dewar | | | |
| President's allowance | 16,760 | 8,682 | 0 |
| Deputy President's allowance | | 1,647 | 0 |
| Meeting attendance fees | 25,251 | 18,747 | 16,980 |
| Travel and accommodation expenses | 4,000 | 4,051 | 571 |
| Superannuation contribution payments | 5,044 | 2,088 | 2,038 |
| | 51,055 | 35,215 | 19,589 |
| Elected member Cr Mary Angus | | | |
| Deputy President's allowance | 4,190 | 3,369 | 4,048 |
| Meeting attendance fees | 17,578 | 16,984 | 16,980 |
| Travel and accommodation expenses | 1,000 | 3,302 | 571 |
| Superannuation contribution payments | 2,612 | 2,217 | 2,523 |
| | 25,380 | 25,872 | 24,122 |
| Elected member Cr John Curtis | | | |
| Meeting attendance fees | 17,578 | 16,984 | 16,980 |
| Travel and accommodation expenses | 1,000 | 1,206 | 571 |
| Superannuation contribution payments | 2,109 | 2,038 | 2,038 |
| | 20,687 | 20,228 | 19,589 |
| Elected member Cr Carmel Ross | | | |
| Meeting attendance fees | 0 | 5,030 | 16,980 |
| Travel and accommodation expenses | 0 | 0 | 571 |
| Superannuation contribution payments | 0 | 604 | 2,038 |
| | 0 | 5,634 | 19,589 |
| Elected member Cr Kylie Hughes | | | |
| Meeting attendance fees | 17,578 | 16,984 | 16,980 |
| Travel and accommodation expenses | 1,000 | | 571 |
| Superannuation contribution payments | 2,109 | 2,038 | 2,038 |
| | 20,687 | 19,022 | 19,589 |
| Elected member Cr Nicholas Grayer | | | |
| Meeting attendance fees | 17,578 | 11,907 | 0 |
| Travel and accommodation expenses | 1,000 | | 0 |
| Superannuation contribution payments | 2,109 | 1,429 | 0 |
| | 20,687 | 13,336 | 0 |
| Elected member Cr Beck Foulkes-Taylor | | | |
| Meeting attendance fees | 17,578 | 11,907 | 0 |
| Travel and accommodation expenses | 1,000 | 443 | 0 |
| Superannuation contribution payments | 2,109 | 1,429 | 0 |
| | 20,687 | 13,779 | 0 |
| Elected member - Vacant | | | |
| Meeting attendance fees | 17,578 | 0 | 0 |
| Travel and accommodation expenses | 1,000 | 0 | 0 |
| Superannuation contribution payments | 2,109 | 0 | 0 |
| | 20,687 | 0 | 0 |
| Total Council Member Remuneration | 179,870 | 171,356 | 168,125 |
| President's allowance | 16,760 | 19,436 | 16,194 |
| Deputy President's allowance | 4,190 | 5,016 | 4,048 |
| Meeting attendance fees | 130,719 | 122,966 | 126,298 |
| Travel and accommodation expenses | 10,000 | 10,652 | 4,000 |
| Superannuation contribution payments | 18,201 | 13,286 | 17,585 |
| | 179,870 | 171,356 | 168,125 |

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

12. MAJOR LAND TRANSACTIONS

The Shire does not have any Major land transaction for the 26/27 year

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

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated the Shire will have any Trade or Major Trade Undertakings during 2026/2027.

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

12. INVESTMENT IN ASSOCIATES

(a) Investment in associate

It is not anticipated the Shire will have any Investment in Associates during 2026/2027.

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 2027**

12. 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 2027

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

13. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds / Warranties | 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 | 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 2027**

14. 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 2027**

15. FEES AND CHARGES

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| Governance | 200 | 825 | 525 |
| General purpose funding | 82,200 | 88,100 | 84,500 |
| Law, order, public safety | 44,900 | 46,207 | 52,308 |
| Health | 62,431 | 59,306 | 55,460 |
| Education and welfare | 3,350 | 3,545 | 17,139 |
| Housing | 30,259 | 58,988 | 164,152 |
| Community amenities | 1,166,454 | 1,319,165 | 1,301,067 |
| Recreation and culture | 16,839 | 15,363 | 15,953 |
| Transport | 51,000 | 68,826 | 930 |
| Economic services | 249,811 | 291,724 | 201,621 |
| Other property and services | 500 | 0 | 500 |
| | 1,707,944 | 1,952,049 | 1,894,155 |

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

| SHIRE OF CHITTERING | | | |
|---|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| SCHEDULE 3 - GENERAL PURPOSE FUNDING | | | |
| RATES | | | |
| Instalment Charges | | | |
| Administration Fee - per Instalment Notice | 3030121 | 10.00 | S |
| Interest on Instalments Plan | 3030146 | 5.5% | S |
| Interest Charges | | | |
| Interest Overdue Rates - Over 35 Days | 3030145 | 11% | S |
| Interest Overdue Sundry Debtors - Over 35 Days | 3030145 | 10% | S |
| Rating Charges | | | |
| Rating Information Statement – per Assessment (up to 8 years) | 3030121 | 75.90 | C |
| Rating Information Statement – per Assessment per additional rating year (> 8 years) | 3030121 | 8.25 | C |
| Rating Notice Prior Years Reprints – per Assessment per rating year | 3030121 | 19.25 | C |
| Property Title Search | 3030121 | At Cost | C |
| Settlement Enquiry – Rates Enquiry Only | 3030121 | 75.90 | C |
| Settlement Enquiry – Including Order and Requisitions | 3030121 | 228.25 | C |
| Other Information Listings | 3030135 | 190.30 | C |
| Caveat Lodgement Costs | 3030121 | At Cost | C |
| Caveat Withdrawal Costs | 3030121 | At Cost | C |
| Notice of Discontinuance | 3030121 | At Cost | C |
| Legal Fees | 3030121 | At Cost | C |
| Rates – Alternative Payment Arrangements | | | |
| Alternate Payment Arrangements | 3030123 | 91.50 | C |

| SHIRE OF CHITTERING | | | |
|---|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| SCHEDULE 4 - GOVERNANCE | | | |
| ADMINISTRATION | | | |
| Freedom of Information | | | |
| Application - Section 12(1)(e) Freedom of Information Act | 3040220 | 30.00 | S |
| Delivery, Packaging, and Postal | 3040220 | At Cost | S |
| Photocopying - as per FOI Regulations | 3040220 | 0.20 | S |
| Staff Labour - per Hour or Pro-Rata Time | 3040220 | 30.00 | S |
| Staff Time dealing with Application | 3040220 | 30.00 | S |
| Supervision of Document Access | 3040220 | 30.00 | S |
| Transcribing Information | 3040220 | 30.00 | S |
| Laminating | | | |
| A4 per Sheet | 3040220 | 5.50 | C |
| A3 per Sheet | 3040220 | 7.15 | C |
| Photocopying | | | |
| A4 Black & White per page (30+ pages) | 3110520 | 0.25 | C |
| A4 Colour per page (30+ pages) | 3110520 | 0.55 | C |
| A3 Black & White per page (30+ pages) | 3110520 | 0.55 | C |
| A3 Colour per page (30+ pages) | 3110520 | 1.10 | C |
| Printing | | | |
| A1 (Black & White General Printing, Plans, Maps or Posters) | 3040220 | 17.60 | C |
| A3 or A4 (Black & White General Printing, Plans, Maps or Posters) | 3040220 | 1.10 | C |
| A1 (Colour General Printing, Plans, Maps or Posters) | 3040220 | 17.60 | C |
| A3 & A4 (Colour General Printing, Plans, Maps or Posters) | 3040220 | 3.30 | 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 | 90.75 | C |

| SHIRE OF CHITTERING | | | |
|---|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| SCHEDULE 5 - LAW ORDER AND PUBLIC SAFETY | | | |
| RANGER SERVICES | | | |
| Administration | | | |
| Annual Lease | | | |
| Bindoon Fire Station | 3050500 | 1.10 | C |
| Lower Chittering Fire Station | 3050500 | 1.10 | C |
| Muchea Fire Station | 3050500 | 1.10 | C |
| Upper Chittering Fire Station | 3050500 | 1.10 | C |
| Repeater - Per Unit | 3050500 | 344.30 | C |
| Callouts | | | |
| Ranger Hourly Rate | 3050223 | 108.35 | C |
| Emergency Services Charges | | | |
| Call out to Illegal Burn - \$250 + vehicle & Equipment Costs | 3050740 | Adopted Fee + 10% | C |
| Deliberate False Alarm - \$250 + vehicle & Equipment costs & infringements | 3050740 | Adopted Fee + 10% | C |
| Direct Brigade Alarm - False Alarm | 3050740 | Adopted Fee + 10% | C |
| Reconnaissance Vehicles - per hour or part there of | 3050740 | 90.75 | C |
| Light Tanker Equivalent - per hour or part there of | 3050740 | 136.95 | C |
| 1.4 Equivalent - per hour or part there of | 3050740 | 25.85 | C |
| 2.4 Equivalent - per hour or part there of | 3050740 | 272.25 | C |
| 3.4 Equivalent - per hour or part there of | 3050740 | 272.25 | C |
| Bulk Water Tanker At Cost + 5% Admin fee | 3050740 | Adopted Fee + 10% | C |
| Specialist Equipment Vehicle Equivalent At Cost + 5% Admin fee | 3050740 | Adopted Fee + 10% | C |
| Pumper Vehicles Equivalent At Cost + 5% Admin fee | 3050740 | Adopted Fee + 10% | C |
| Air Support Equipment - At cost & 5% Administration | 3050740 | Adopted Fee + 10% | C |
| Earth Moving & General Equipment - At cost & 5% Administration Fee | 3050740 | Adopted Fee + 10% | C |
| Any Other Equipment, Personnel or Items - At cost & 5% Admin Fee | 3050740 | Adopted Fee + 10% | C |
| Fire Prevention | | | |
| Fire Breaks - at Cost | 3050120 | Adopted Fee + 10% | C |
| Hazard Burns - at Cost | 3050120 | Adopted Fee + 10% | C |
| Hazard Reduction - at Cost | 3050120 | Adopted Fee + 10% | C |
| Organisation & Inspection of Private Works by Ranger | 3050120 | 187.55 | C |
| Water - Minimum Charge | 3050121 | 11.50 | C |
| Water - per 1,000 Litres | 3050121 | 2.50 | C |
| Regional Ranger Services | | | |
| Labour per Hour Inclusive of Travel | 3050223 | 108.35 | C |
| Vehicle Travel per km | 3050223 | 1.10 | C |

| SHIRE OF CHITTERING | | | |
|---|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| Animal Control | | | |
| <i>Euthanasia Fee (performed by Vet) (fee charged where owner can be traced or if requested by owner)</i> | | | |
| Dog & Cat | 3050235 | At Cost | C |
| Dog Registration | | | |
| Registration one year - Unsterilised | 3050221 | 50.00 | S |
| Registration one year - Unsterilised - Owned by pensioner | 3050221 | 25.00 | S |
| Registration one year - Sterilised | 3050221 | 20.00 | S |
| Registration one year - Sterilised - Owned by pensioner | 3050221 | 10.00 | S |
| Registration three years - Sterilised | 3050221 | 42.50 | S |
| Registration three years - Sterilised - Owned by pensioner | 3050221 | 21.25 | S |
| Registration three years - Unsterilised | 3050221 | 120.00 | S |
| Registrations three years - Unsterilised - Owned by pensioner | 3050221 | 60.00 | S |
| Registration lifetime - Unsterilised | 3050221 | 250.00 | S |
| Registration lifetime - Unsterilised - Owned by pensioner | 3050221 | 125.00 | S |
| Registration lifetime - Sterilised | 3050221 | 100.00 | S |
| Registration lifetime - Sterilised - Owned by pensioner | 3050221 | 50.00 | S |
| Registration of a working dog is 25% of prescribed fee | 3050221 | 25% of fee | S |
| Standard Application Fee -More Than 2 Less Than 7 Dogs - Dog Act S 26 (3) | 3050221 | 135.00 | 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 | 133.00 | C |
| Dogs - Seizure & Impounding | | | |
| Seizure and Impounding of a Dog | 3050220 | 198.00 | C |
| Daily Pound Fee | 3050220 | 46.20 | C |
| Return of a dog impounded outside normal hours | 3050220 | 98.45 | C |
| Seizure and return of dog without impounding | 3050220 | 98.45 | C |
| Cat Registration | | | |
| Registration One Year | 3050221 | 20.00 | S |
| Registration one year - Owned by pensioner | 3050221 | 10.00 | S |
| Registration Three Years | 3050221 | 42.50 | S |
| Registration three years - owned by pensioner | 3050221 | 21.25 | S |
| Registration - lifetime | 3050221 | 100.00 | S |
| Registration - lifetime - owned by pensioner | 3050221 | 50.00 | S |
| Application to breed cats (per breeding cat) | 3050221 | 100.00 | S |
| Standard Application Fee - More Than 2 Cats - Cat Act S32 (f) | 3050221 | 135.00 | C |

| SHIRE OF CHITTERING | | | |
|--|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| Cats - Seizure & Impounding | | | |
| Seizure and Impounding of a Cat | 3050220 | 198.00 | C |
| Maintenance of Cat in Pound (pay per day or part thereof) – Sustenance | 3050220 | 46.20 | C |
| Return of a cat impounded outside normal hours | 3050220 | 98.45 | C |
| Seizure and return of cat without impounding | 3050220 | 98.45 | C |
| | | | |
| Impounding Fees | | | |
| Rangers fees | | | |
| 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 | 58.30 | C |
| If impounded after 6.00pm and before 6.00am | 3050220 | 123.75 | C |
| 2. Wethers, ewes, lambs, goats per head | | | |
| If impounded after 6.00am and before 6.00pm | 3050220 | 25.30 | C |
| If impounded after 6.00pm and before 6.00am | 3050220 | 48.95 | C |
| Poundage Fees for Cattle - every 24 hours or part thereof | | | |
| Horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs, goats, alpacas, llamas and deer per head | 3050220 | 13.20 | C |
| Charges for sustenance of cattle impounded - per day | | | |
| 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 | 13.20 | C |
| | | | |
| Kennels | | | |
| Licence to Keep an Approved Kennel | 3050221 | 244.50 | C |
| Renewal of a Licence to Keep an Approved Kennel | 3050221 | 54.00 | C |
| Bulk Licence of Dogs in an Approved Kennel | 3050221 | 135.00 | C |
| | | | |
| Other Law Order & Public Safety | | | |
| Abandoned Vehicles | | | |
| Towing Charge - at Cost | 3050301 | Adopted Fee + 10% | C |
| Storage of impounded vehicle (per month or part thereof) | 3050301 | 94.05 | C |
| Administrative Maintenance - per Vehicle | 3050301 | 36.85 | C |
| | | | |
| Registered Road Verges | | | |
| Application for Registered Road Verge | 3120201 | 0.00 | C |
| Replacement Registered Road Verge Sign (each) | 3120201 | 106.70 | C |
| | | | |
| Rural Numbering | | | |
| Replacement Rural Street Number (sign only, no install) | 3050320 | 37.95 | C |
| Rural Numbering - per Sign | 3050320 | 190.30 | C |

| SHIRE OF CHITTERING | | | |
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| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| SCHEDULE 9 - HOUSING | | | |
| 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 | 301.50 | C |
| Unit 2, 6194 Great Northern Highway - per Week* | BIF202 | 301.50 | C |
| Unit 3, 6194 Great Northern Highway - per Week* | BIF203 | 301.50 | C |
| Unit 4, 6194 Great Northern Highway - per Week* | BIF204 | 301.50 | C |
| <i>*or as per Contract of Employment</i> | | | |
| Pet Bond | | | |
| A bond for EACH pet equivalent to one (1) week's rent is applicable for pets in Shire Housing Units. | 9090131 | At Cost | C |

| SHIRE OF CHITTERING | | | |
|---|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| 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 (for Burial and Ashes) (non refundable) | 3100720 | 331.00 | C |
| Right of Burial - Renewal | 3100720 | 65.50 | C |
| Right of Burial - Copy | 3100720 | 65.50 | C |
| Right of Burial - Transfer | 3100720 | 65.50 | C |
| Burial Fees (Interment) | | | |
| Adult (2.4 x 1.2m) (NOTE: This fee doubles for a standard double plot - 2.4 x 2.4mtrs) | 3100723 | 3,045.35 | C |
| Additional fee for oversize casket | 3100723 | 330.00 | C |
| Stillborn Burial (Without Memorial Service) FOC | 3100723 | 0.00 | C |
| Re-opening Of Grave/Second Interment By Shire | 3100723 | 1,760.00 | C |
| Exhumation Of Grave By Contractor | 3100723 | AtCost + 10% | C |
| Interment Outside Of Normal Working Hours (Monday - Friday 08.00 - 16.30) | 3100723 | 840.40 | C |
| Funeral Director's Permit - Single ONLY | 3100723 | 165.00 | C |
| Niche/Memorial Wall | | | |
| Purchase of Single Niche | 3100721 | 3,045.35 | C |
| Purchase of Double Niche | 3100721 | 3,045.35 | C |
| Re-opening of Double Niche/Second Interment of Ashes by Shire | 3100721 | 3,045.35 | C |
| Niche/Memorial Wall Plaque | 3100723 | AtCost + 10% | C |
| Installation of Plaque on wall by Shire | 3100723 | 121.00 | C |
| Placement of Ashes into Family grave | 3100721 | 3,045.35 | C |
| Memorial Forrest (Ashes) | | | |
| Ground Niche (Includes Plot, Rock & Ground Preparation) | 3100721 | 254.10 | C |
| Tree Prices | 3100723 | AtCost+10% | C |
| Plaques (In Ground Or On Rock ONLY) | 3100723 | AtCost+10% | C |
| Attendance For Placement Of Ashes By Shire | 3100723 | 133.10 | C |
| Re-Attendance/Preparation Of Ground For Double Urn Ground Placement By Shire | 3100723 | 211.75 | C |
| Monumental Works | | | |
| Removal and Major Addition to any Monument | 3100722 | 163.35 | C |
| Monumental Mason Licence Single | 3100722 | 75.90 | C |

| SHIRE OF CHITTERING | | | |
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| 2026-2027 FEES AND CHARGES | | | |
| All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments. | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| SCHEDULES 7 & 10 - DEVELOPMENT SERVICES | | | |
| BUILDING SERVICES | | | |
| Administration | | | |
| Monthly Building Statistics - per Month | 3130323 | 11.00 | C |
| Monthly Building Statistics - Annual | 3130323 | 112.75 | C |
| Private Works Requests | 3130323 | 173.25 | C |
| Research above Normal Service | 3130323 | 173.25 | C |
| Copy of Plans Fee | 3130323 | 127.05 | C |
| Copy of Plans Additional Charge when excess of 1 hour of officer time is required | 3130323 | \$35/hour +10% | C |
| Building Licence Bonds | | | |
| Crossover Bond | 9090134 | 1,779.00 | C |
| Footpaths | 9090134 | 593.00 | C |
| Building or other compliance | | | |
| Cert Const/Build/other | 3130323 | 183.15 | C |
| Confirmation Planning per hr | 3130323 | 183.15 | C |
| Building Surveyor Hourly Rate | 3130322 | 183.15 | C |
| Building Surveyor Travel/ km | 3130322 | 1.10 | C |
| Amendment to Building Applications | 3130322 | 324.50 | C |
| Application for building permits, demolition permits | | | |
| Certified application for a building permit (s.16(1)) - | | As per fees set by the Building Commission - Building Regulations 2012 | |
| - for building work for a Class 1 or Class 10 building or incidental structure | 3130320 | | S |
| - for building work for a Class 2 to Class 9 building or incidental structure | 3130320 | | S |
| Uncertified application for a building permit (s.16(1)) | 3130320 | | S |
| Application for a demolition permit (s.16(1)) | | | |
| - for demolition work in respect of a Class 1 or Class 10 building or incidental structure | 3130320 | As per fees set by the Building Commission - Building Regulations 2012 | S |
| - for demolition work in respect of a Class 2 to Class 9 building (for each storey of the building) | 3130320 | | S |
| Application to extend the time during which a bulding or demolition pemit has effect (s.32(3)(f)) | 3130320 | | S |

| SHIRE OF CHITTERING | | | |
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| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| 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 - Building Regulations 2012 | S |
| Application for a temporary occupancy permit for an incomplete building (s.47) | 3130320 | | S |
| Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48) | 3130320 | | S |
| Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49) | 3130320 | | S |
| Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2)) | 3130320 | | S |
| Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2)) | 3130320 | | S |
| Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done (s.51(3)) | 3130320 | | S |
| Application to replace an occupancy permit for an existing building (s.52(1)) | 3130320 | | S |
| Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s.52(2)) | 3130320 | | S |
| Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a)) | 3130320 | | S |
| Application as defined in regulation 31 (for each building standard in respect of which declaration is sought) | 3130320 | | S |
| Building Service Levy (Building Commission Fee) | | | |
| Over \$45,000 (inc GST) | | | |
| - Building Permit | 3130320 | As per fees set by the Building Commission | S |
| - Demolition Permit | 3130320 | | S |
| - Occupancy Permit for approved building work | 3130320 | | S |
| - Building Approval Certificate for approved building work | 3130320 | | S |
| - Occupancy Permit for Unauthorised Building Work | 3130320 | | S |
| - Building Approval Certificate for Unauthorised Building Work | 3130320 | | S |
| Under \$45,000 (inc GST) | | | |
| - Building Permit | 3130320 | As per fees set by the Building Commission | S |
| - Demolition Permit | 3130320 | | S |
| - Occupancy Permit for approved building work | 3130320 | | S |
| - Building Approval Certificate for approved building work | 3130320 | | S |
| - Occupancy Permit for Unauthorised Building Work | 3130320 | | S |
| - Building Approval Certificate for Unauthorised Building Work | 3130320 | | 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> | | | |

| SHIRE OF CHITTERING | | | |
|---|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| Request for Certificate of Construction Compliance, Building Compliance, or other compliance (within Shire district) - per hour | 3130323 | 171.60 | C |
| Regional Building Services | | | |
| Labour per Hour | 3130322 | 181.50 | C |
| Vehicle Travel per km | 3130322 | 1.10 | C |
| Relocatable Buildings | | | |
| Inspection Fee - Non Refundable | 3130320 | 257.00 | S |
| Building Bond - (No Interest Payable) | 3130320 | 12,949.00 | C |
| Swimming Pool Inspections | | | |
| Inspection Fee (Every Four Years)(annual fee \$78.00) | 3130321 | 78.00 | S |
| Request for Initial Pool Inspection & related re-inspections | 3130321 | 312.00 | S |
| ENVIRONMENTAL HEALTH | | | |
| Administration | | | |
| Private Water Sampling plus lab costs* (Customer request) | 3070420 | 399.30 | C |
| Private Works Requests | 3070420 | 187.55 | C |
| Public Building Certificate of Approval | 3070421 | 238.50 | C |
| Reissue of Certified Copies of Licence or Registration | 3070421 | 15.50 | C |
| Research above Normal Service | 3070420 | 171.60 | C |
| Sampling Non-scheme Water (commercial premises)* (Customer request) | 3070421 | 314.00 | C |
| Sampling Fauna and Flora for studying purposes Local Law 2023 Part 12 | 3070420 | 130.35 | C |
| Application & Licence | | | |
| Stall Holders | | | |
| (Non Food) Roadside Traders - Single Day Permit | 3070421 | 23.00 | C |
| (Non Food) Roadside Traders - Month Long Permit | 3070421 | 58.50 | C |
| (Non Food) Roadside Traders - Year Long Permit | 3070421 | 176.00 | C |
| Yearly Temporary Food Permit - (Non Shire Registered Food Business) | 3070421 | 100.00 | C |
| Single Traders/Outdoor Eating Facilities - Single Day Permit (i.e. Food Trucks) | 3070421 | 12.00 | C |
| Traders/Outdoor Eating Facilities - Year Long Permit - Based within Shire of Chittering | 3070421 | 47.00 | C |
| Traders/Outdoor Eating Facilities - Year Long Permit - Based outside Shire of Chittering | 3070421 | 94.50 | C |
| <i>(Community Events No Charge for Public Thoroughfare, Temporary Food & Traders/Outdoor Eating Facilities Permits)</i> | 3070421 | 0.00 | C |
| Application for a permit activities on Local Government Property | 3070421 | 90.00 | C |

| SHIRE OF CHITTERING | | | |
|---|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| 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 | S |
| <i>The amount calculated by multiplying the following fees by the maximum number of sites (including any</i> | | | |
| - Long stay sites | 3130222 | 6.00 | S |
| - Short stay sites and sites in transit parks | 3130222 | 6.00 | S |
| - Camp site | 3130222 | 3.00 | S |
| - Overflow site | 3130222 | 1.50 | S |
| Additional fee for renewal after expiry - (Reg 53) | 3130222 | 20.00 | S |
| Temporary licence - (Reg 54) | 3130222 | Pro Rata | S |
| 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 | S |
| Transfer of Licence | 3130222 | 100.00 | S |
| Certificates | | | |
| Gaming Act Certification Section 50 (1) | 3100620 | 157.00 | C |
| Liquor Act Certification Section 39 | 3100620 | 157.00 | C |
| Food Business Condemnations | | | |
| Food Condemnation - First Hour | 3070420 | 88.00 | C |
| Food Condemnation - Every Hour There After | 3070420 | 52.25 | C |
| Food Business Inspections | | | |
| High Risk premises | 3070421 | 411.00 | C |
| Medium Risk premises | 3070421 | 262.00 | C |
| Low Risk premises | 3070421 | 112.00 | C |
| Exempt premises | 3070421 | 0.00 | C |
| Re-inspection premises - due to non compliance | 3070421 | 107.00 | C |
| Health (Public Building) Regulations 1992 - Reg 9 | | | |
| Application for Public Building Approval - Max Fee allowable | 3070421 | 871.00 | S |
| Application to Vary Approval of Use for Public Buildings | 3070421 | 220.00 | S |
| Events Application - Community Group - Small event | 3070420 | 69.30 | C |
| Events Application - Community Group - Medium event | 3070420 | 190.30 | C |
| Events Application - Community Group - Large event | 3070420 | 299.75 | C |
| Events Application - Community Group - Major event | 3070420 | 415.25 | C |
| Events Application - Small event | 3070420 | 138.60 | C |
| Events Application - Medium event | 3070420 | 484.00 | C |
| Events Application - Large event | 3070420 | 772.20 | C |
| Events Application - Major event | 3070420 | 957.00 | C |

| SHIRE OF CHITTERING | | | |
|---|------------------------------|---|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| Environment Protection (Noise) Regulations) 1997 | | | |
| Application for Noise Exemption After hours Construction Works | 3070420 | 205.00 | S |
| Regulation 18 Application for an Event Noise Exemption | 3070420 | 1,000.00 | S |
| Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974 | | | |
| Application for the approval of an apparatus by Local Governments | 3100321 | As per fees set Under Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Amendment Regs 2020 | S |
| Issuing of a 'Permit to Use an Apparatus' | 3100321 | | S |
| Report to Applicant - Preliminary Site Evaluation | 3100321 | | S |
| Amendment to approval of an apparatus | 3100321 | 71.50 | C |
| Application for relocation of irrigation area | 3100320 | 74.80 | C |
| Lodging Houses - Annual Licence - Health Act S344c | | | |
| Certified Copy Entry in Register of Lodging Houses Health Act S146 (3) | 3070421 | 26.00 | S |
| Annual Licence | 3070421 | 180.00 | S |
| Transfer of Licence | 3070421 | 34.00 | S |
| Aquatic Facilities | | | |
| Water sampling and testing | 3070420 | 84.70 | C |
| Offensive Trades (Fees) Regulations 1976 | | | |
| Licences - per Annum - 1/7 to 30/6 | | | |
| Slaughterhouse | 3070421 | 298.00 | S |
| Poultry Processing Establishments | 3070421 | 298.00 | S |
| Poultry Farming | 3070421 | 298.00 | S |
| Any Other Offensive Trade Not Specified | 3070421 | 298.00 | S |
| Regional Health Services | | | |
| Labour per Hour Inclusive of Travel | 3070422 | 157.85 | C |
| Vehicle Travel per km | 3070422 | 1.10 | C |
| Skin penetration premises | | | |
| Registration of new establishment (unless planning approval is required) | 3070420 | 227.70 | C |
| Annual surveillance | 3070420 | 227.70 | C |
| Small Goods | | | |
| Application for registration of premises to be used for producing manufactured smallgoods. | 3070421 | 54.00 | S |
| Renewal licence, as proprietor of a business producing manufactured smallgoods | 3070421 | 54.00 | S |
| Transfer of Licence | 3070421 | 34.00 | S |

| SHIRE OF CHITTERING | | | |
|--|------------------------------|--|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments. | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| Temporary Accommodation | | | |
| Application for Temporary Accommodation | 3070421 | 157.00 | C |
| Application for Extension of Temporary Accommodation | 3070421 | 157.00 | C |
| Food Regulations | | | |
| Notification of Food Business | 3070421 | 50.00 | S |
| Registration of Food Business | 3070421 | 140.00 | S |
| Site Plan Preparation | 3070421 | 92.40 | C |
| TOWN PLANNING | | | |
| Advice or Certification | | | |
| Issue of Written Planning Advice | 3100620 | As per the maximum fees set in the Planning & Development Regulations 2009. | S |
| Deemed-to comply check for works | 3100620 | | S |
| Deemed-to comply check for minor works | 3100620 | | S |
| Issue of Zoning Certificate | 3100620 | | S |
| Reply to Property Settlement Questionnaire - per Assessment | | | |
| Building Envelopes | | | |
| Variation Application* | 3100623 | 186.45 | C |
| * (Plus Advertising Costs if Required) | | | |
| Change of Use | | | |
| Application to Change use and, if the change of use or alteration, etc has commenced or been carried out, an additional penalty | 3100620 | As per the maximum fees set in the Planning & Development Regulations 2009. | 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 & Development Regulations 2009. | S |
| 2) Not More Than \$50,000 | 3100620 | | S |
| 3) More than \$50,000 but less than \$500,000* | 3100620 | | S |
| 4) More than \$500,000 but less than \$2.5m* | 3100620 | | S |
| 5) More than \$2.5m but less than \$5m* | 3100620 | | S |
| 6) More than \$5m but less than \$21.5m* | 3100620 | | S |
| 7) More than \$21.5m* | 3100620 | | S |
| * (Plus Advertising Costs if Required) | 3100623 | AtCost+10% | C |

| SHIRE OF CHITTERING | | | |
|--|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| Scheme Amendments/Structure Plans | | | |
| On lodgement of application | 3100620 | As per Regulations 2009 | S |
| <i>(Based on \$3,500 fee for initiation and/or report to Council, subsequent 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 \$3,500) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued.</i> | | | |
| Modifications* | | | |
| * (Plus Advertising Costs if Required) | 3100620 | As per Regulations 2009 | S |
| | | | |
| Extractive Industry Determination Application | | | |
| Application for an Extractive Industry | 3100620 | As per Regulations 2009 | S |
| and, if the development has commenced or been carried out, an additional penalty | 3100620 | | S |
| | | | |
| Extractive Industries Licence | | | |
| Initial Licence / Service Fee Payable on Application (Non Refundable) | 3100620 | 2,200.00 | S |
| Where the Overall area of Excavation is greater than 5ha - per annum | 3100620 | 660.00 | S |
| Where the Overall area of Excavation is less than 5ha - per annum | 3100620 | 330.00 | S |
| Extractive Industry Licence Transfer | 3100620 | 221.50 | C |
| Renewal of Extractive Industry Licence | 3100620 | 324.50 | C |
| | | | |
| Extractive Industries Bond | | | |
| Rehabilitation - Sand, Gravel or Other (per hectare) | 9090155 | 20,855.50 | C |
| Road Maintenance Contribution (a per WALGA User Guide calculations) | 9090155 | As per WALGA Guide | C |
| | | | |
| Home Business | | | |
| Initial Application* | 3100620 | As per Regulations 2009 | S |
| and, if the home business has commenced, an additional penalty | 3100620 | | S |
| | | | |
| Regional Planning Services | | | |
| Labour per Hour Inclusive of Travel | 3100621 | 162.80 | C |
| Vehicle Travel per km | 3100621 | 1.10 | C |
| | | | |
| Subdivision/Strata Clearance | | | |
| 1) Not More Than 5 Lots - per Lot | 3100620 | As per Regulations 2009 | S |
| 2) More Than 5 Lots but Less Than 195 Lots | 3100620 | | S |
| 3) More Than 195 Lots | 3100620 | | S |
| | | | |
| Wayside Stalls | | | |
| Application Fee | 3100620 | 0.00 | S |
| Planning Report to Council (outside of Development Application) | 3100623 | 268.40 | C |
| Section 40 Certificate - Liquor Control Act 1988 | 3100623 | 65.45 | C |
| Preparation of Site Plan for Development Application | 3100623 | 92.40 | C |

| SHIRE OF CHITTERING | | | |
|---|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| SCHEDULE 11 - RECREATION AND CULTURE | | | |
| RECREATION AND CULTURE SERVICES | | | |
| Cleaning and Other Charges – Reserves, Recreation Grounds & Halls | | | |
| Contract Clean Hall Hire - Minimum 2 hours | 3110121 | 157.30 | C |
| <i>(Note: Additional charges may also be applicable for public events for all Shire Halls & Oval venues- see Environmental Health)</i> | | | |
| All Shire Managed Facilities - Building only | | | |
| Hire Cost per hour - casual users | 3110121 | 63.25 | C |
| Hire Cost maximum daily - casual users | 3110121 | 316.80 | C |
| Bond - with alcohol (minimum charge) | 9090125 | 576.50 | C |
| Bond - no alcohol (minimum charge) | 9090125 | 262.00 | C |
| Bond - key (minimum charge/replacement) | 9090125 | 57.50 | C |
| Cancellation - 100% cancellation refund up to 14 days in advance of booking | 3110121 | 100%+10% | C |
| Cancellation - 50% cancellation over 14 days in advance | 3110121 | 50%+10% | C |
| Annual User Fee - Commercial (per facility) | 3110121 | 760.65 | C |
| Annual User Fee - Educational Institution (per facility) | 3110121 | 507.10 | C |
| Annual User Fee - Community/Sporting | 3110121 | 380.60 | C |
| Annual User Fee - Additional Facility Use Fee (Community /Sporting Groups only) | 3110121 | 121.00 | C |
| All Shire Managed Facilities (with oval or courts) | | | |
| Hire Cost per hour - casual users | 3110121 | 75.90 | C |
| Hire Cost maximum daily - casual users | 3110121 | 380.60 | C |
| Annual User Fee - Commercial (per facility) | 3110121 | 1,014.20 | C |
| Annual User Fee - Educational Institution (per facility) | 3110121 | 760.65 | C |
| Annual User Fee - Community/Sporting Group | 3110121 | 507.10 | C |
| Annual User Fee - Additional Facility Use Fee (Community /Sporting Groups only) | 3110121 | 170.50 | C |
| Bond - with alcohol (minimum charge) | 9090125 | 576.50 | C |
| Bond - no alcohol (minimum charge) | 9090125 | 262.00 | C |
| Bond - key (minimum charge/replacement) | 9090125 | 57.50 | C |
| Cancellation - 100% cancellation refund up to 14 days in advance of booking | 3110121 | 100%+10% | C |
| Cancellation - 50% cancellation over 14 days in advance | 3110121 | 50%+10% | C |

| SHIRE OF CHITTERING | | | |
|---|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| 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 | 209.50 | C |
| Bond - high risk event | 9090125 | 524.00 | C |
| Bond - gate key (minimum charge) | 9090125 | 105.00 | C |
| Private Groups/Casual Users, eg personal training groups (per hour) | 3110121 | 67.10 | C |
| Private Groups/Casual users (per day) - eg private market day | 3110121 | 190.30 | C |
| Community Events (community groups) | 3110121 | 0.00 | C |
| Annual User Fee - Commercial (per facility) | 3110121 | 634.15 | C |
| Annual User Fee - Educational Institution (per facility) | 3110121 | 443.85 | C |
| Annual User Fee - Community/Sporting Group (use of all facilities included) | 3110121 | 316.80 | C |
| Cancellation - 100% cancellation refund up to 14 days in advance of booking | 3110121 | 100%+10% | C |
| Cancellation - 50% cancellation over 14 days in advance | 3110121 | 50%+10% | 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 | 12.65 | C |
| Private Groups/Casual users per court (per day) eg residents, social groups | 3110121 | 63.25 | C |
| Commercial Casual hire per court per hour | 3110121 | 25.30 | C |
| Commercial Casual hire per court per day | 3110121 | 127.05 | C |
| Annual User Fee - Commercial | 3110121 | 507.10 | C |
| Annual User Fee - Educational Institution | 3110121 | 380.60 | C |
| Annual User Fee - Community/Sporting Group | 3110121 | 253.55 | C |
| | | | |
| Hire cost per hour | 3080620 | 63.25 | C |
| Hire Cost maximum daily | 3080620 | 327.25 | C |
| Bond - With Alcohol (Minimum Charge) | 9090125 | 576.50 | C |
| Bond - No Alcohol (Minimum Charge) | 9090125 | 262.00 | C |
| Bond - Key (Minimum Charge) | 9090125 | 57.50 | C |
| Cancellation - 100% cancellation refund up to 14 days in advance of booking | 3080620 | 100%+10% | C |
| Cancellation - 50% cancellation over 14 days in advance | 3080620 | 50%+10% | C |
| Annual User Fee – Commercial (shared facility not partial occupancy) | 3080620 | 691.90 | C |
| Annual User Fee - Educational Institution (per facility) | 3080620 | 460.90 | C |
| Annual User Fee - Community/Sporting Grou (use of all facilities included) | 3080620 | 345.95 | C |
| | | | |
| Muchea Recreation Centre - Bar Only Hire | | | |
| Annual User Fee for use of Bar Area | 3110121 | 110.00 | C |
| | | | |

| SHIRE OF CHITTERING | | | |
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| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| Shire Managed Facilities Kitchen Only Hire | | | |
| Private Casual users (per hour) eg residents, social groups | 3110121 | 11.00 | C |
| Private Casual users (per day) eg residents, social groups | 3110121 | 55.00 | C |
| Commercial Casual Hire per hour | 3110121 | 33.00 | C |
| Commercial Casual Hire per day (maximum charge) | 3110121 | 165.00 | C |
| <i>See Commercial Property Lease/Hire Arrangements for sole user fees 50% discount on casual hire fees for Chittering community groups - does not include bond fees) (Note: Clubs & Groups are to have their own public liability insurance cover).</i> | | | |
| Parks | | | |
| Bond - Gate Key | 9090125 | 105.00 | C |
| Event Hire Fee - Bindoon Mountain Bike Park - per person per day | 3110320 | 8.80 | C |
| Community Bus/Trailer Hire - Community/Sporting Groups | | | |
| Minimum Hire Charge (Bus) up to 145kms | 3130834 | 0.00 | C |
| Minimum Hire Charge (Trailer) up to 145kms | 3130834 | 0.00 | C |
| - hire charge per km above 145kms | 3130834 | 0.50 | C |
| - Bond | 9090116 | 0.00 | C |
| - Daily rate (if bus not returned to depot on day of booking) - in addition to km rate <i>(No refuelling of bus on return required)</i> | 3130834 | 49.50 | C |
| Community Bus Hire - Chittering District - Primary and Secondary Educational facilities | | | |
| Minimum Hire Charge (Bus) up to 48kms | 3130834 | 57.75 | C |
| - Bond | 9090116 | 500.00 | C |
| - hire charge per km above 48kms | 3130834 | 1.16 | C |
| - Daily rate (if bus not returned to depot on day of booking) - in addition to km rate | 3130834 | 52.80 | C |
| Community Bus Hire - Individuals | | | |
| Minimum Hire Charge (Bus) up to 72.5kms | 3130834 | 95.15 | C |
| - hire charge per km above 72.5kms | 3130834 | 1.10 | C |
| - Bond | 9090116 | 500.00 | C |
| - Daily rate (if bus not returned to depot on day of booking) - in addition to km rate <i>(Bus to be returned with a full tank of fuel)</i> | 3130834 | 87.45 | C |
| Community Bus - Business Organisations | | | |
| Minimum Hire Charge (Bus) up to 48kms | 3130834 | 95.15 | C |
| - hire charge per km above 48kms | 3130834 | 1.65 | C |
| - Bond | 9090116 | 500.00 | C |
| - Daily rate (if bus not returned to depot on day of booking) - in addition to km rate <i>(Bus to be returned with a full tank of fuel)</i> | 3130834 | 87.45 | C |

| SHIRE OF CHITTERING | | | |
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| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| Community Assisted Transport Service | | | |
| <i>Metropolitan Area Transportation</i> | | | |
| Ellenbrook / Bullsbrook | 3130834 | 41.80 | C |
| Midland / Joondalup | 3130834 | 69.85 | C |
| Perth / South of the River | 3130834 | 104.50 | C |
| <i>Wheatbelt Area Transportation</i> | | | |
| Gingin | 3130834 | 41.80 | C |
| Moora | 3130834 | 104.50 | C |
| Northam | 3130834 | 69.85 | C |
| | | | |

| SHIRE OF CHITTERING | | | |
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| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| SCHEDULES 12 & 14 - ENGINEERING AND PUBLIC WORKS | | | |
| ENGINEERING SERVICES | | | |
| Waste Management Service (General refuse weekly service, recycling fortnightly service) | 3100121 | 394.00 | C |
| Additional Waste 240L Bin Service | 3100121 | 217.00 | C |
| Additional Recycling Bin Service | 3100121 | 178.00 | C |
| 360 litre Recycling bin (replacement of 240 liter bin, no new service) | 3100121 | 168.50 | C |
| Wheelie Bin Towing Bracket | 3100121 | 56.50 | C |
| Replacement Key - Wannamal Landfill Site | 3100121 | 54.00 | C |
| Refuse Collection Charge - Wannamal Compound | 3100121 | 390.00 | C |
| Annual Landfill Access - Included on Rates notices | 3100202 | 63.00 | C |
| Sale of Recyclables (Muecha Landfill Only) | 3100135 | At Cost + 10% | C |
| Additional Landfill Services and Charges (Valid Rates notice needed for access) | | | |
| Animal Carcasses (small e.g. cats, dogs, sheep) | 3100202 | 67.10 | C |
| Animal Carcasses (large eg. horses, cattle) | 3100202 | 134.20 | C |
| Asbestos - min charge if less than M3 | 3100202 | 128.15 | C |
| Asbestos per M3 | 3100202 | 341.55 | C |
| Clean Fill | 3100202 | 0.00 | C |
| Fill with debris per M3 | 3100202 | 17.05 | C |
| Commercial Mixed Waste per M3 | 3100202 | 26.40 | C |
| Commercial Mixed Waste (Min charge less than a M3) | 3100202 | 154.55 | C |
| Commercial Green Waste - Clean per M3 | 3100202 | 44.00 | C |
| Demolition Waste (Shire Residents Only - Maximum 6 trailer loads per year) | 3100202 | 0.00 | C |
| Demolition Waste (min charge less than a M3) | 3100202 | 77.55 | C |
| Demolition Waste per M3 | 3100202 | 128.15 | C |
| Demolition Waste sorted (min charge less than a M3) | 3100202 | 36.85 | C |
| Demolition Waste sorted per M3 | 3100202 | 63.25 | C |
| Fridge/Freezers/Air Con Ungassed - (must have degassed sticker) | 3100202 | 0.00 | C |
| Fridge/Freezers/Air Con still gassed | 3100202 | 113.30 | C |
| General Rubbish - Ute/ Trailer Max 8x6 (sorted) - (Shire Residents Only -1 Trailer load per Month) | 3100202 | 0.00 | C |
| General Rubbish - Ute/Trailer Max 8x6 (unsorted) | 3100202 | 44.00 | C |
| General Rubbish - Skip Bins - sorted per M3 | 3100202 | 36.85 | C |
| General Rubbish - Skip Bins - unsorted per M3 | 3100202 | 128.15 | C |
| General Rubbish - Small Truck (<4 tonne) / Horse Float (sorted) | 3100202 | 30.80 | C |
| General Rubbish - Small Truck (<4 tonne) / Horse Float (unsorted) | 3100202 | 94.60 | C |
| Green Waste - Clean per M3 (Shire Residents Only - Max 1 trailer load per Month) | 3100202 | 0.00 | C |
| Green Waste - Unsorted per M3 | 3100202 | 44.00 | C |
| Mulch per trailer load - plant and labour hire to load | 3100220 | 27.50 | C |
| Out of Hours opening of Landfill | 3100202 | 343.75 | C |
| Steel - Free of debris | 3100202 | 0.00 | C |

| SHIRE OF CHITTERING | | | |
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| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| Additional Landfill services charges (Without valid Rates Notice) | | | |
| Animal Carcasses (small e.g. cats, dogs, sheep) | 3100202 | 67.10 | C |
| Animal Carcasses (large eg. horses, cattle) | 3100202 | 134.20 | C |
| Commercial Mixed Waste per M3 | 3100202 | 154.55 | C |
| Commercial Mixed Waste (Min charge less than a M3) | 3100202 | 256.85 | C |
| Commercial Green Waste - Clean per M3 | 3100202 | 84.70 | C |
| Clean Fill | 3100202 | 0.00 | C |
| Fill with debris per M3 | 3100202 | 35.75 | C |
| Demolition Waste (min charge less than a M3) | 3100202 | 154.55 | C |
| Demolition Waste per M3 | 3100202 | 256.85 | C |
| Demolition Waste sorted (min charge less than a M3) | 3100202 | 75.90 | C |
| Demolition Waste sorted per M3 | 3100202 | 127.05 | C |
| Green Waste - Clean per M3 | 3100202 | 34.10 | C |
| Green Waste - Unsorted per M3 | 3100202 | 84.70 | C |
| General Rubbish - sorted - Ute/ Trailer 8x6 max | 3100202 | 34.10 | C |
| General Rubbish - unsorted - Ute/ Trailer 8x6 max | 3100202 | 84.70 | C |
| General Rubbish - sorted - Small Truck (<4 tonne) / Horse Float | 3100202 | 62.15 | C |
| General Rubbish - unsorted - Small Truck (<4 tonne) / Horse Float | 3100202 | 188.10 | C |
| General Rubbish - sorted - Skip Bins per M3 | 3100202 | 75.90 | C |
| General Rubbish - unsorted - Skip Bins per M3 | 3100202 | 256.85 | C |
| Fridge/Freezers/Air Con Ungassed - (must have degassed sticker) | 3100202 | 0.00 | C |
| Fridge/Freezers/Air Con still gassed | 3100202 | 225.50 | C |
| Mulch per bucket load - plant and labour hire to load (Mondays only) | 3100220 | 27.50 | C |
| Mulch per bucket load - plant and labour hire to load (after hours) | 3100220 | 411.40 | C |
| Out of Hours opening of Landfill | 3100202 | 477.40 | C |
| Steel - Free of debris | 3100202 | 0.00 | C |
| Asbestos - not accepted without valid Shire of Chittering Rates Notice | | | |

| SHIRE OF CHITTERING | | | |
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| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| 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 | 235.95 | C |
| Graders | 3140120 | 272.25 | C |
| Toro Mower | 3140120 | 149.60 | C |
| Loader | 3140120 | 235.95 | C |
| Towed Broom | 3140120 | 181.50 | C |
| Trucks | 3140120 | 217.25 | C |
| Truck Maintenance | 3140120 | 181.50 | C |
| Truck Gardeners | 3140120 | 181.50 | C |
| Truck Crew Cab | 3140120 | 217.25 | C |
| Tractor | 3140120 | 217.25 | C |
| Utility 4 x 4 | 3140120 | 125.95 | C |
| Bandit Chipper | 3140120 | 318.45 | C |
| Water Truck | 3140120 | 242.00 | C |
| Pozzie Track Machine | 3140120 | 176.00 | C |
| <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 unless authorised by the CEO.</i> | | | |
| | | | |
| Plant for Dry Hire (at the discretion of the CEO) | | | |
| Grader | 3140120 | 124.30 | C |
| | | | |
| Staff (Minimum 1 hour) | | | |
| Engineer (per hour - minimum one hour) | 3140120 | 258.50 | C |
| Works Manager (per hour) | 3140120 | 155.10 | C |
| Technical Officer (per hour) | 3140120 | 138.05 | C |
| Plant Operator/Labourer (per hour) | 3140120 | 121.00 | C |
| | | | |
| Crossovers | | | |
| Application for Property Crossover | 3120220 | 256.30 | C |
| Reimbursement for Installation as per Council Policy 50% of crossover construction cost up to a max cost of \$3,000 | 2120232 | 1,572.00 | C |
| | | | |
| Verge Landscaping | | | |
| Application for Installation of Verge Landscaping as per Council Policy | 3120201 | 214.50 | C |

| SHIRE OF CHITTERING | | | |
|---|------------------------------|-----------------------------------|----------------------------|
| 2026-2027 FEES AND CHARGES | | | |
| <i>All Fees and Charges listed are inclusive of GST (where GST is applicable). Statutory charges are subject to change in line with statutory legislation amendments.</i> | Revenue Account Number | 2026-27 Adopted Fee Inc GST | Council or Statutory |
| SCHEDULE 13 - ECONOMIC SERVICES - TOURISM | | | |
| <i>(Note: Additional charges may also be applicable for public events - see Environmental Health)</i> | | | |
| Tourist Visitors Centre | | | |
| Sale of merchandise - Local | 3130201 | AtCost+10% | C |
| Sale of merchandise - Non-Local | 3130201 | AtCostPlus30%orRRP | C |
| Sale of Consignment - Local | 3130201 | At Cost | C |
| Sale of Consignment - Non-Local | 3130201 | At Cost+10% | C |
| Shire Managed Events | | | |
| Standard Stall (3mx3m) | 3130220 | 57.20 | C |
| Double Stall (6mx3m) | 3130220 | 95.15 | C |
| Extra Large Stall (6mx6m) including Food vendors & Stalls that require a vehicle | 3130220 | 152.35 | C |
| Power Required (supplied by Shire) | 3130220 | 57.20 | C |
| Stallholder day/event insurance (when applicable) | 3130220 | 31.90 | C |
| <i>50% discount for registered not-for-profit (NFP) community groups may apply. Note: Additional charges may apply dependant on event type</i> | | | |
| Tourism Advertising | | | |
| Advertisement - half page | 3130220 | 316.80 | C |
| Advertisement - business listing - Chittering Tourist Association Members | 3130220 | 127.05 | C |
| Advertisement - business listing - Non Members | 3130220 | 228.25 | C |
| Advertisement - Full page | 3130220 | 507.10 | C |
| Advertisement - Road side signs (for two year display) | 3130220 | 760.65 | 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 | 33.00 | C |
| Caravan Clubs on the Bindoon Oval - Per Van per night up to 3 nights (with ablutions access) | 3130221 | 33.00 | C |
| SCHEDULE 13 - ECONOMIC SERVICES - OTHER ECONOMIC DEVELOPMENT | | | |
| Commercial Property Lease/Hire Arrangements | | | |
| Commercial Hire Fee | 3130820 | At\$156m2+10% | C |