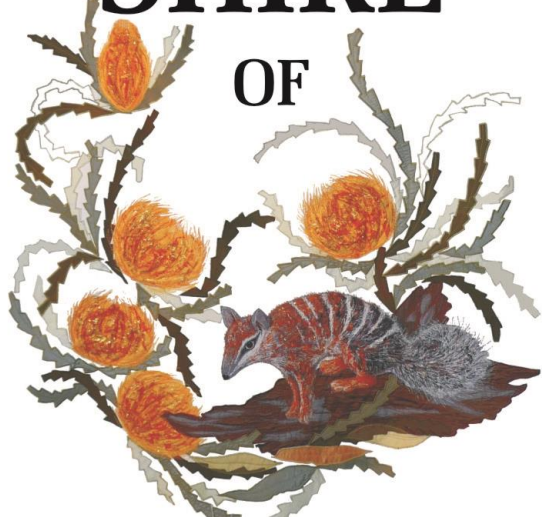


SHIRE
OF



CUBALLING

Budget

For Year Ended 30 June 2025

SHIRE OF CUBALLING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF CUBALLING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,686,395	1,482,239	1,417,951
Grants, subsidies and contributions		1,085,176	1,214,577	476,885
Fees and charges	13	460,273	312,247	367,691
Interest revenue	9(a)	65,067	68,863	83,550
Other revenue		61,270	133,852	88,270
		3,358,181	3,211,778	2,434,347
Expenses				
Employee costs		(1,307,364)	(1,112,849)	(1,086,640)
Materials and contracts		(1,360,402)	(1,048,100)	(1,201,509)
Utility charges		(165,903)	(116,741)	(180,803)
Depreciation	6	(2,567,301)	(2,585,597)	(2,277,131)
Finance costs	9(c)	(53,284)	(54,654)	(52,020)
Insurance		(227,382)	(209,144)	(226,979)
Other expenditure		(93,080)	(91,306)	(76,245)
		(5,774,716)	(5,218,391)	(5,101,327)
		(2,416,535)	(2,006,613)	(2,666,980)
Capital grants, subsidies and contributions		2,760,046	1,857,528	3,379,313
Profit on asset disposals	5	10,818	0	5,137
Loss on asset disposals	5	(900)	(8,793)	(10,840)
Fair value adjustments to financial assets at fair value through profit or loss		0	840	0
		2,769,964	1,849,575	3,373,610
Net result for the period		353,429	(157,038)	706,630
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		353,429	(157,038)	706,630

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

SHIRE OF CUBALLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		1,686,395	1,529,971	1,417,951
Grants, subsidies and contributions		1,085,176	1,437,454	626,885
Fees and charges		460,273	312,247	367,691
Interest revenue		65,067	68,863	83,550
Goods and services tax received		168,086	277,565	200,000
Other revenue		61,270	133,852	88,270
		3,526,267	3,759,952	2,784,347
Payments				
Employee costs		(1,307,364)	(1,279,181)	(1,086,640)
Materials and contracts		(1,360,402)	(1,095,869)	(740,558)
Utility charges		(165,903)	(116,741)	(180,803)
Finance costs		(53,284)	(56,486)	(52,020)
Insurance paid		(227,382)	(209,144)	(226,979)
Goods and services tax paid		(168,086)	(134,855)	0
Other expenditure		(93,080)	(91,306)	(76,245)
		(3,375,501)	(2,983,582)	(2,363,245)
Net cash provided by operating activities	4	150,766	776,370	421,102
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(745,309)	(602,991)	(1,071,484)
Payments for construction of infrastructure	5(b)	(3,070,914)	(2,404,528)	(3,808,560)
Capital grants, subsidies and contributions		2,582,486	1,938,522	3,282,747
Proceeds from sale of property, plant and equipment	5(a)	66,318	4,545	75,955
Net cash (used in) investing activities		(1,167,419)	(1,064,452)	(1,521,342)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(193,083)	(163,032)	(164,504)
Payments for principal portion of lease liabilities	7	0	0	(2,000)
Proceeds from new borrowings	7(a)	250,000	0	250,000
Net cash provided by (used in) financing activities		56,917	(163,032)	83,496
Net (decrease) in cash held		(959,736)	(451,114)	(1,016,744)
Cash at beginning of year		1,552,524	2,003,638	1,940,452
Cash and cash equivalents at the end of the year	4	592,788	1,552,524	923,708

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

**SHIRE OF CUBALLING
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET**

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SHIRE OF CUBALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

General rates	2(a)(i)	1,685,733	1,481,626	1,417,338
General rates	2(a)	662	613	613
Grants, subsidies and contributions		1,085,176	1,214,577	476,885
Fees and charges	13	460,273	312,247	367,691
Interest revenue	9(a)	65,067	68,863	83,550
Other revenue		61,270	133,852	88,270
Profit on asset disposals	5	10,818	0	5,137
Fair value adjustments to financial assets at fair value through profit or loss		0	840	0

Expenditure from operating activities

Employee costs		(1,307,364)	(1,112,849)	(1,086,640)
Materials and contracts		(1,360,402)	(1,048,100)	(1,201,509)
Utility charges		(165,903)	(116,741)	(180,803)
Depreciation	6	(2,567,301)	(2,585,597)	(2,277,131)
Finance costs	9(c)	(53,284)	(54,654)	(52,020)
Insurance		(227,382)	(209,144)	(226,979)
Other expenditure		(93,080)	(91,306)	(76,245)
Loss on asset disposals	5	(900)	(8,793)	(10,840)
		(5,775,616)	(5,227,184)	(5,112,167)
Non cash amounts excluded from operating activities	3(c)	2,557,383	2,570,014	2,282,834
Amount attributable to operating activities		150,766	555,448	(389,849)

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,760,046	1,857,528	3,379,313
Proceeds from disposal of assets	5	66,318	4,545	75,955
		2,826,364	1,862,073	3,455,268

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(745,309)	(602,991)	(1,071,484)
Payments for construction of infrastructure	5(b)	(3,070,914)	(2,404,528)	(3,808,560)
		(3,816,223)	(3,007,519)	(4,880,044)
Amount attributable to investing activities		(989,859)	(1,145,446)	(1,424,776)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	250,000	0	250,000
Transfers from reserve accounts	8(a)	9,000	30,070	0
		259,000	30,070	250,000

Outflows from financing activities

Repayment of borrowings	7(a)	(193,083)	(163,032)	(164,504)
Payments for principal portion of lease liabilities	7	0	0	(2,000)
Transfers to reserve accounts	8(a)	(105,851)	(29,977)	(48,921)
		(298,934)	(193,009)	(215,425)
Amount attributable to financing activities		(39,934)	(162,939)	34,575

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	150,766	555,448	(389,849)
Amount attributable to investing activities		(989,859)	(1,145,446)	(1,424,776)
Amount attributable to financing activities		(39,934)	(162,939)	34,575
Surplus/(deficit) remaining after the imposition of general rates	3	15,491	924,495	25,519

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

1 BASIS OF PREPARATION

The annual budget 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* which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity

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

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

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
 - *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
 - *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
 - *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
 - *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- It is not expected these standards will have an impact on the annual budget.

- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability*

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

Judgements, estimates and assumptions

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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Townsite	Gross rental valuation	0.09314	202	3,540,904	329,789	20,000	349,789	266,612	224,178
Rural	Unimproved valuation	0.00484	189	243,831,014	1,179,654	0	1,179,654	1,097,567	1,105,797
Total general rates			391	247,371,918	1,509,443	20,000	1,529,443	1,364,179	1,329,975
(ii) Minimum payment									
Minimum									
\$									
Townsite	Gross rental valuation	972	129	551,760	125,388	0	125,388	116,100	141,300
Rural	Unimproved valuation	1,312	150	22,822,739	196,800	0	196,800	181,035	177,390
Total minimum payments			279	23,374,499	322,188	0	322,188	299,565	321,120
s levied will be offered to ratepayers whose payment of the full amount owing including arrears, is received on or before 21 days after the date of service appearing on the rates notice.									
Total general rates and minimum payments			670	270,746,417	1,831,631	20,000	1,851,631	1,663,744	1,651,095
(iv) Ex-gratia rates									
CBH Group		N/A	N/A	N/A	662	0	662	613	613
					1,832,293	20,000	1,852,293	1,664,357	1,651,708
Discounts (Refer note 2(e))							(109,898)	(91,242)	(100,000)
Concessions (Refer note 2(f))							(56,000)	(90,876)	(133,757)
Total rates					1,832,293	20,000	1,686,395	1,482,239	1,417,951

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

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 2024/25 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 rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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 2 (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	4/10/2024	N/A	N/A	11.00%
Option two				
First instalment	4/10/2024	30	N/A	N/A
Second instalment	4/12/2024	N/A	5.50%	11.00%
Third instalment	5/02/2025	N/A	5.50%	11.00%
Fourth instalment	7/04/2025	N/A	5.50%	11.00%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	1,530	2,000
Instalment plan interest earned	1,500	1,738	1,500
Unpaid rates and service charge interest earned	8,129	14,947	8,129
	11,629	18,215	11,629

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
				\$	\$	\$	
Discount applied to all rate classes	Rate	8.00%	Various	109,898	91,242	100,000	A discount of 8% of the current rates levied will be offered to ratepayers whose payment of the full amount owing including arrears, is received on or before 21 days after the date of service appearing on the rates notice.
				109,898	91,242	100,000	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Rates write offs	Rate	Waiver	N/A	Various	55,000	90,344	132,757	Rates written off after all other attempts to recover the outstanding funds have been exhausted.	To accurately reflect the amount of outstanding rates recoverable.
Financial Hardship Subsidy	Rate	Concession	N/A	Various	1,000	532	1,000	Ratepayers that can demonstrate financial hardship.	Provide support to ratepayers in the community experiencing financial difficulties.
					56,000	90,876	133,757		

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Capital grant/contribution liability
 Lease liabilities
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	592,788	1,552,524	923,708
	249,435	249,435	338,167
	16,343	16,343	13,432
	5,700	5,700	0
	864,266	1,824,002	1,275,307
	(74,011)	(74,011)	(552,841)
	0	(177,560)	0
7	0	0	(2,000)
7	(248,032)	(171,275)	(215,543)
	(256,648)	(256,648)	(270,754)
	(578,691)	(679,494)	(1,041,138)
	285,575	1,144,508	234,169
3(b)	(270,084)	(249,990)	(208,650)
	15,491	894,518	25,519
8	(774,764)	(677,913)	(696,947)
	248,032	171,275	215,543
	0	0	2,000
	256,648	256,648	270,754
	(270,084)	(249,990)	(208,650)

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Less: Movement in liabilities associated with restricted cash
 Less: Fair value adjustments to financial assets at fair value through profit and loss
 Add: Loss on asset disposals
 Add: Depreciation
 Non-cash movements in non-current assets and liabilities:
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(10,818)	0	(5,137)
	0	(27,800)	0
	0	(840)	0
5	900	8,793	10,840
6	2,567,301	2,585,597	2,277,131
	0	4,264	0
	2,557,383	2,570,014	2,282,834

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

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

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Cash at bank and on hand		(85,123)	874,613	226,761
Term deposits		677,911	677,911	696,947
Total cash and cash equivalents		592,788	1,552,524	923,708
Held as				
- Unrestricted cash and cash equivalents		(181,976)	697,051	226,761
- Restricted cash and cash equivalents		774,764	855,473	696,947
	3(a)	592,788	1,552,524	923,708
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		774,764	855,473	696,947
		774,764	855,473	696,947
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	774,764	677,913	696,947
Unspent capital grants, subsidies and contribution liabilities		0	177,560	0
		774,764	855,473	696,947
Reconciliation of net cash provided by operating activities to net result				
Net result		353,429	(157,038)	706,630
Depreciation	6	2,567,301	2,585,597	2,277,131
(Profit)/loss on sale of asset	5	(9,918)	8,793	5,703
Adjustments to fair value of financial assets at fair value through profit and loss		0	(840)	0
(Increase)/decrease in receivables		0	202,368	350,000
(Increase)/decrease in contract assets		0	210,951	0
(Increase)/decrease in inventories		0	17,167	0
(Increase)/decrease in other assets		0	(5,700)	210,951
Increase/(decrease) in payables		0	(203,864)	250,000
Increase/(decrease) in unspent capital grants		(177,560)	80,994	(96,566)
Increase/(decrease) in employee provisions		0	(23,536)	0
Capital grants, subsidies and contributions		(2,582,486)	(1,938,522)	(3,282,747)
Net cash from operating activities		150,766	776,370	421,102

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF CUBALLING
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual				2023/24 Budget				
	Additions	Disposals -	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Disposals -
		Net Book Value	Sale Proceeds				Profit	Loss			Net Book Value	Sale Proceeds		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
(a) Property, Plant and Equipment														
Land - freehold land	250,000	0	0	0	0	0	0	0	0	250,000	0	0	0	0
Land & Buildings	155,200	0	0	0	0	459,935	0	0	0	485,316	0	0	0	0
Furniture and equipment	81,700	0	0	0	0	0	0	0	0	20,000	0	0	0	0
Plant and equipment	258,409	(56,400)	66,318	10,818	(900)	143,056	(13,338)	4,545	(8,793)	316,168	(81,658)	75,955	5,137	(10,840)
Total	745,309	(56,400)	66,318	10,818	(900)	602,991	(13,338)	4,545	(8,793)	1,071,484	(81,658)	75,955	5,137	(10,840)
(b) Infrastructure														
Infrastructure - roads & footpaths	2,875,228	0	0	0	0	2,367,189	0	0	0	3,733,560	0	0	0	0
Infrastructure - bridges	40,000	0	0	0	0	30,025	0	0	0	40,000	0	0	0	0
Infrastructure - parks, ovals & playgrounds	95,686	0	0	0	0	0	0	0	0	25,000	0	0	0	0
Infrastructure - other	60,000	0	0	0	0	7,314	0	0	0	10,000	0	0	0	0
Total	3,070,914	0	0	0	0	2,404,528	0	0	0	3,808,560	0	0	0	0
Total	3,816,223	(56,400)	66,318	10,818	(900)	3,007,519	(13,338)	4,545	(8,793)	4,880,044	(81,658)	75,955	5,137	(10,840)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

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

By Program

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

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
	179,765	164,015	197,536
	0	0	1,710
	258,564	364,592	281,354
	1,648,017	1,577,001	1,575,108
	384,140	383,540	123,068
	36,464	36,464	36,464
	27,526	27,160	28,476
	32,825	32,825	33,415
	<u>2,567,301</u>	<u>2,585,597</u>	<u>2,277,131</u>
	31,477	31,477	32,419
	77,451	70,299	70,299
	15,750	0	0
	10,516	10,516	10,516
	23,761	23,761	23,761
	185,946	185,580	213,897
	2,040,208	1,968,592	1,713,337
	4,282	4,282	4,282
	177,910	291,090	208,620
	<u>2,567,301</u>	<u>2,585,597</u>	<u>2,277,131</u>

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:

Land & Buildings	30 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads & footpaths	20 to 50 years
Infrastructure - bridges	50 years
Infrastructure - recreation	20 to 50 years
Infrastructure - parks, ovals & playground	20 to 50 years
Infrastructure - other	20 to 50 Years

AMORTISATION

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

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

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

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan		Interest Rate	Budget Principal 1 July 2024	2024/25 Budget		Budget Principal outstanding 30 June 2025	2024/25 Budget		2023/24 Actual		Actual Principal outstanding 30 June 2024	2023/24 Actual		2023/24 Budget		Budget Principal outstanding 30 June 2024	2023/24 Budget	
	Number	Institution			New Loans	Repayments		Repayments	Actual Principal 1 July 2023	New Loans	Repayments		Actual Principal 1 July 2023	New Loans	Repayments	Repayments		Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aged Accommodation Units	56	WATC	4.55%	709,134	0	(75,330)	633,804	(31,410)	781,151	0	(72,017)	709,134	(38,880)	781,151	0	(72,017)	709,134	(34,724)	
Lot 74 Austral Street	64	WATC	4.34%	84,313	0	(16,223)	68,090	(3,669)	100,111	0	(15,798)	84,313	(1,988)	100,111	0	(15,798)	84,313	(2,087)	
Caterpillar Grader	67	WATC	3.92%	331,808	0	(79,722)	252,086	(10,705)	407,025	0	(75,217)	331,808	(13,786)	407,025	0	(76,689)	330,336	(15,209)	
Industrial Land	68	WATC	6.00%	0	250,000	(21,808)	228,192	(7,500)	0	0	0	0	0	0	250,000	0	250,000	0	
				1,125,255	250,000	(193,083)	1,182,172	(53,284)	1,288,287	0	(163,032)	1,125,255	(54,654)	1,288,287	250,000	(164,504)	1,373,783	(52,020)	

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

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

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	550,000	400,000	400,000
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date	0	(4,910)	0
Total amount of credit unused	580,000	425,090	430,000
Loan facilities			
Loan facilities in use at balance date	1,182,172	1,125,255	1,373,783

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2024	2024/25 Budgeted Increase/ (Decrease)	Amount as at 30th June 2025
			\$	\$	\$
NAB	Assist with cash flow	2023	400,000	(350,000)	50,000
WATC	Assist with cash flow	2024	0	500,000	500,000
			400,000	150,000	550,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlements	270,021	12,150	0	282,171	289,812	10,279	(30,070)	270,021	289,812	11,592	0	301,404
(b) Plant and Equipment	40,658	61,823	0	102,481	5,107	35,551	0	40,658	5,106	23,204	0	28,310
(c) Administration Building and IT and Office Eq	9,598	428	(9,000)	1,026	9,269	329	0	9,598	9,270	371	0	9,641
(d) Housing Reserve	82,622	3,690	0	86,312	79,492	3,130	0	82,622	79,491	3,180	0	82,671
(e) Recreation & Community Facility	102,174	20,000	0	122,174	97,429	4,745	0	102,174	97,430	3,897	0	101,327
(f) Refuse Site	47,648	2,138	0	49,786	46,016	1,632	0	47,648	46,015	1,841	0	47,856
(g) Equestrian	5,151	230	0	5,381	4,975	176	0	5,151	4,974	199	0	5,173
(h) Standpipe Maintenance	4,295	194	0	4,489	4,149	146	0	4,295	4,149	166	0	4,315
(i) Road and Bridges	110,169	4,950	0	115,119	106,394	3,775	0	110,169	106,394	4,256	0	110,650
(j) Community and Sporting Club	5,577	248	0	5,825	5,386	191	0	5,577	5,385	215	0	5,600
	677,913	105,851	(9,000)	774,764	648,029	ates notice.	(30,070)	677,913	648,026	48,921	0	696,947

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

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. OTHER INFORMATION

The net result includes as revenues

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
(a) Interest earnings			
Investments	55,438	52,178	73,921
Other interest revenue	9,629	16,685	9,629
	<u>65,067</u>	<u>68,863</u>	<u>83,550</u>

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

The net result includes as expenses

(b) Auditors remuneration

Audit services	33,800	25,090	28,000
Other services	6,000	4,600	7,500
	<u>39,800</u>	<u>29,690</u>	<u>35,500</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	53,284	54,654	52,020
	<u>53,284</u>	<u>54,654</u>	<u>52,020</u>

(d) Write offs

General rate	55,000	90,344	132,757
	<u>55,000</u>	<u>90,344</u>	<u>132,757</u>

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Councillor E Dowling			
President's allowance	10,400	10,000	10,000
Meeting attendance fees	3,560	3,445	2,860
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	500	440	1,500
	14,960	14,135	14,860
Councillor R Harris			
Deputy President's allowance	2,600	2,500	2,500
Meeting attendance fees	2,625	2,305	2,080
Annual allowance for ICT expenses	500	250	500
Travel and accommodation expenses	500	440	500
	6,225	5,495	5,580
Councillor D Bradford			
Meeting attendance fees	2,065	660	2,080
Annual allowance for ICT expenses	500	21	500
Travel and accommodation expenses	500	0	200
	3,065	681	2,780
Councillor S Ballantyne			
Meeting attendance fees	2,485	1,646	0
Annual allowance for ICT expenses	500	333	0
Travel and accommodation expenses	500	0	0
	3,485	1,979	0
Councillor A Kowald			
Meeting attendance fees	2,555	3,700	2,080
Annual allowance for ICT expenses	500	750	500
Travel and accommodation expenses	500	2,059	200
	3,555	6,509	2,780
Councillor S Sexton			
Meeting attendance fees	2,205	1,146	1,780
Annual allowance for ICT expenses	500	292	500
Travel and accommodation expenses	500	0	100
	3,205	1,438	2,380
Councillor P Dowdell			
Meeting attendance fees	0	0	2,080
Annual allowance for ICT expenses	0	0	500
Travel and accommodation expenses	0	0	100
	0	0	2,680
Councillor J Christensen			
Meeting attendance fees	0	890	2,080
Annual allowance for ICT expenses	0	0	500
Travel and accommodation expenses	0	0	100
	0	890	2,680
Total Elected Member Remuneration	34,495	31,127	33,740
President's allowance	10,400	10,000	10,000
Deputy President's allowance	2,600	2,500	2,500
Meeting attendance fees	15,495	13,792	15,040
Annual allowance for ICT expenses	3,000	1,896	3,500
Travel and accommodation expenses	3,000	2,939	2,700
	34,495	31,127	33,740

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

**SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

Rates, general purpose government grants and interest revenue

Manage Rates and collection. Maintain Property Data.

Law, order, public safety

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

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

Health

Inspections of septic tanks and food control

Inspect food premises.

Education and welfare

Support youth and aged activities

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

Housing

Provision and maintenance of staff housing

Provide 2 staff houses

Community amenities

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

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

Recreation and culture

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

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

Transport

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

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

Economic services

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

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

Other property and services

Private works operation, plant repairs and operation costs.

Complete private civil construction works.

SHIRE OF CUBALLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. FEES AND CHARGES

	2024/25	2023/24	2023/24
	Budget	Actual	Budget
	\$	\$	\$
By Program:			
Governance	2,750	2,593	1,750
General purpose funding	4,500	5,000	3,000
Law, order, public safety	4,650	3,170	4,450
Health	300	708	300
Education and welfare	70,000	35,350	55,200
Community amenities	142,365	106,429	102,133
Recreation and culture	63,008	29,254	25,008
Transport	2,000	22,782	2,000
Economic services	158,700	98,601	158,850
Other property and services	12,000	8,360	15,000
	460,273	312,247	367,691

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



SHIRE OF CUBALLING

SCHEDULE OF FEES AND CHARGES

2024/2025

Statutory/ Council	ADMINISTRATION	Rate	GST	Total Charge
	GENERAL			
C	Photocopying			
C	A4	\$0.41	Yes	\$0.45
C	A4 (double sided)	\$0.455	Yes	\$0.50
C	A3	\$0.64	Yes	\$0.70
C	A3 (Double sided)	\$0.73	Yes	\$0.80
C	Community Groups	\$0.19	Yes	\$0.20
C	Colour photocopies +50%			+ 50%
C	Binding - per document	\$3.095	Yes	\$3.40
C	Laminating	\$6.275	Yes	\$6.90
C	Electoral Rolls	\$11.500	No	\$11.50
C	Rate book	\$64.545	Yes	\$71.00
C	Council Minutes and Agendas	At cost	Yes	At Cost
C	Budgets / Annual Reports	At cost	Yes	At Cost
C	Town Planning Scheme Text	At cost	Yes	At Cost
C	Local Planning Strategy	At cost	Yes	At Cost
	<i>Council's Agendas, Minutes, Annual Reports, Budgets, Town Planning Scheme and Local Planning Strategy are available to inspect at the Shire office and available for download from the Shire website free of charge. To obtain a personal copy will incur relevant charges</i>			
	CUBY NEWS ADVERTISING			
C	1/4 page black & white	\$9.55	Yes	\$10.50
C	1/2 page black & white	\$17.27	Yes	\$19.00
C	Full page black & white	\$34.55	Yes	\$38.00
C	Full page colour	\$69.09	Yes	\$76.00
	RATE ENQUIRIES			
C	Rate Enquiry Fee (non EAS)	\$26.82	Yes	\$29.50
C	Rate Enquiry Fee (EAS)	\$129.55	Yes	\$142.50
C	Rate Notice Reprint	\$11.82	Yes	\$13.00
C	Payment Plan Administration Fee	\$15.91	Yes	\$17.50
C	Rates Refund Administration Fee	\$21.36	Yes	\$23.50
	FREEDOM OF INFORMATION			
S	Personal Information about the applicant	\$0.00	No	\$0.00
S	Non-personal application	\$30.00	No	\$30.00
S	Archive Research of Council Records - per hour or part thereof	\$30.00	No	\$30.00

S	Staff Time for Photocopying (per hour or part thereof)	\$30.00	No	\$30.00
S	Photocopying required for enquiry	\$0.20	No	\$0.20
S	Charge for duplicating tape, film or computer information	At cost	No	At cost
S	Charge for delivery, packaging and postage	At cost	No	At cost
S	Advance deposit may be required of estimated charges			25%
S	Further advance deposit may be required to meet the charges for dealing with the application			75%
	<i>For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the Charge is reduced by 25%. Other fees and charges as stated and amended from time to time in the Freedom of Information</i>			
	PAYMENT RELATED FEES			
C	Dishonoured Cheque Fees	N/A	Yes	N/A
	ANIMAL CONTROL	Rate	GST	Total Charge
C	REPLACEMENT TAG	\$6.00	No	\$6.60
	DOG REGISTRATION FEES			
	<i>Non-Working Dogs</i>			
	Unsterilised			
S	1 Year	\$50.00	No	\$50.00
S	3 Year	\$120.00	No	\$120.00
S	Lifetime	\$250.00	No	\$250.00
	Sterilised			
S	1 Year	\$20.00	No	\$20.00
S	3 Year	\$42.50	No	\$42.50
S	Lifetime	\$100.00	No	\$100.00
	Pensioners receive a 50% discount on the above license fees			
	<i>Working Dogs</i>			
	Unsterilised			
S	1 Year	\$12.50	No	\$12.50
S	3 Year	\$30.00	No	\$30.00
S	Lifetime	\$62.50	No	\$62.50
	Sterilised			
S	1 Year	\$5.00	No	\$5.00
S	3 Year	\$10.63	No	\$10.63
S	Lifetime	\$25.00	No	\$25.00
	Working dogs charged at 25% of standard fee			
	Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that year)			
	All fees and penalties as stated in Dog Regulations as amended from time to time. Any discrepancies between the			

	CAT REGISTRATION FEES			
S	1 Year	\$20.00	No	\$20.00
S	3 Year	\$42.50	No	\$42.50
S	Lifetime	\$100.00	No	\$100.00
	Pensioners receive a 50% discount on the above license fees			
	Only 50% of the registration fee is payable after 31st May for that year (expiry 31 Oct that			
	All fees and penalties as stated in Cat Regulations as amended from time to time. Any discrepancies between the			
	POUND FEES Cats & Dogs			
	Seizure Fee - Registered Dog	\$55.00	No	\$55.00
	Seizure Fee - Unregistered Dog	\$110.00	No	\$110.00
C	Daily impound fee including sustenance - per day or part thereof	\$21.50	No	\$21.50
C	Disposal/ Destruction	\$107.73	Yes	\$118.50
	FINE ENFORCEMENT FEE			
S	Final Demand	\$24.46	Yes	\$26.90
S	Enforcement Certificate			\$22.90
S	Registration Fee			\$86.00
	BUILDING	Rate	GST	Total Charge
	BUILDING LICENCE APPLICATIONS			
	<i>Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail.</i>			
S	Certified Domestic Building Permits - 0.19% of estimated value as determined by the LGA but not less than \$110.00	Minimum \$110.00	No	Minimum \$110.00
S	Class 1 or 10 building or incidental construction			
S	Certified Commercial / Industrial Permits - 0.09% of estimated value as determined by the LGA but not less than \$110.00	Minimum \$110.00	No	Minimum \$110.00
S	Class 2 to 9 building or incidental construction			
S	Uncertified application for a building permit - 0.32% of estimated value as determined by the relevant permit authority but not less than \$110.00	Minimum \$110.00	No	Minimum \$110.00
S	<i>All fees and penalties as stated in Building Regulations as amended from time to time. Any discrepancies between the</i>			
	APPLICATION FOR A BUILDING APPROVAL CERTIFICATE FOR UNAUTHORISED BUILDING WORKS			
S	For the issue of a building approval certificate - Class 1 or 10 - 0.38% of estimated current value of the unauthorised structure as determined by the LGA. Minimum Fee \$110.00	Minimum \$110.00	No	Minimum \$110.00

S	Application for an occupancy permit for a building in respect of which unauthorised work has been done - 0.18% of estimated current value of the unauthorised structure as determined by the LGA Minimum Fee \$110.00	Minimum \$110.00	No	Minimum \$110.00
S	Application for a demolition permit in respect of Class 1 or Class 10 building or incidental structure, and/or, Class 2 to Class 9			Minimum \$110.00
	STATUTORY BUILDING LEVIES		No	
S	Building and Construction Industry Training Fund Levy - 20% of value over \$20,000 of building	0.20%	No	0.20%
S	Builders Registration Board \$41.50			
	<i>All other statutory fees are as applied by the Builders Registration Act. Any Statutory legislation will take precedence over stated fees in this section.</i>			
	OTHER BUILDING CONTROL FEES AND CHARGES			
S	Certificate of Design Compliance	By Quote	No	By Quote
S	Certificate of Construction Compliance	By Quote	No	By Quote
S	Certificate of Building Compliance	By Quote	No	By Quote
	<i>Certificates charged at 0.2% of the value of building works, minimum charge of \$340.00</i>			
	SWIMMING POOL INSPECTION FEE			
S	Swimming Pool Inspection Fee (\$58.45/4 years) Reg 53 Building Regs 2012	\$58.45	No	\$58.45
	HEALTH	Rate	GST	Total Charge
	SEPTIC TANKS			
S	Septic Tank Approval Fee	\$118.00	No	\$118.00
C	Septic Tank Inspection Fee	\$118.00	No	\$118.00
	FOOD PREMISES			
S	Registration of Food Premises	\$265.00	No	\$265.00
C	Annual Food Business Inspection Fee	\$162.00	No	\$162.00
	PERMITS AND LICENCES			
C	Cuballing Tavern Alfresco Area	\$124.00	No	\$124.00
	Popanyinning Kennels	\$0.00	No	N/A
C	Lazeaway Caravan Park	\$250.00	No	\$250.00

	TOWN PLANNING	Rate	GST	Total Charge
	All fees and penalties as stated in Planning and Development Regulations as amended from time to time. Any			
	TOWN PLANNING SCHEME AMENDMENTS			
C	Shire Planner	\$109 per hour	No	\$109 per hour
C	Senior Planner	\$82 per hour	No	\$82 per hour
C	Planning Officer	\$82 per hour	No	\$82 per hour
C	Other Staff eg. Environmental Health Officer	\$109 per hour	No	\$109 per hour
C	Secretary / administration clerk	\$109 per hour	No	\$109 per hour
	TOWN PLANNING STRUCTURE PLANS			
C	Shire Planner	\$112 per hour	No	\$112 per hour
C	Senior Planner	\$82 per hour	No	\$82 per hour
C	Planning Officer	\$82 per hour	No	\$82 per hour
C	Other Staff eg. Environmental Health Officer	\$112 per hour	No	\$112 per hour
C	Secretary / administration clerk	\$54 per hour	No	\$54 per hour
	PLANNING APPLICATIONS			
	Fee is payable on estimated value of development			
S	a) Not more than \$50,000	\$147	No	\$147
S	b) \$50,001-\$500,000	0.32% of estimated cost of development	No	
S	c) \$500,001 - \$2.5million	\$1,700 + 0.257% for every \$1 in excess of \$500k	No	
S	d) \$2.5million - \$5million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	No	
S	e) \$5million - \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5m	No	
S	f) More than \$21.5 million	\$34,196	No	
S	Home Occupation Application	\$222	No	
S	Home Occupation Renewal	\$73	No	

S	Non-conforming Use		No	
S	Application for change of use or continuation of non-conforming use where development is not occurring	\$295	No	
	Activity without approval			
	Where an application for development approval is lodged after the development has commenced or been carried out,			
	ADVERTISING - WHERE REQUIRED			
C	In local papers	At cost	Yes	At cost
C	Statewide papers	At cost	Yes	At cost
	SUBDIVISION APPLICATIONS			
S	Subdivision Clearance - Not More than 5 lots - \$73 per lot	\$73.00 per lot	No	
S	Subdivision Clearance - More than 5 lots but less than 196 lots - \$73 for first for the first 45 lots then \$35 per lot thereafter		No	
S	More than 195 lots	\$7,393	No	
	OTHER TOWN PLANNING FEES AND CHARGES			
S	Issue of zoning certificate	\$73	No	
S	Reply to property settlement questionnaire	\$73	No	
S	Provision of written planning advice	\$73	No	
	RECREATION FACILITY HIRE	Rate	GST	Total Charge
	CUBALLING & POPANYINNING SHIRE HALL & CWA HALL			
C	Major Functions (ie. Weddings, parties, shows etc)	\$265.095	Yes	\$291.60
C	Minor Functions (ie. Displays, exhibitions, dance groups etc)	\$132.555	Yes	\$145.80
C	Local Community Groups	\$29.091	Yes	\$32.00
C	Additional Cleaning Fee (per Hour)	\$98.185	Yes	\$108.00
	CUBALLING RECREATION CENTRE			
C	Major Functions	\$245.455	Yes	\$270.00
C	Use of oval and/or kitchen (ie. K9 Club) - Hourly Rate	\$29.091	Yes	\$32.00
C	Use of toilets/ showers (eg. Equestrian) - Daily Rate	\$137.273	Yes	\$151.00
C	Use of Oval only - Daily Rate	\$61.818	Yes	\$68.00
C	Council Meetings/ Functions and Council Committee Meetings	Nil		Nil
C	Additional Cleaning Fee (per Hour)	\$101.820	Yes	\$112.00
	POPANYINNING SCHOOL			
C	Hire Fee - Local Community Groups	\$29.094	Yes	\$32.00
C	Additional Cleaning Fee (per Hour)	\$98.190	Yes	\$108.00
	SPORTING ASSOCIATION ANNUAL RENTAL			
C	Cuballing Cricket Club	\$892.727	Yes	\$982.00

C	Cuballing Tennis	\$1,143.636	Yes	\$1,258.00
C	K9 Club	\$446.364	Yes	\$491.00
C	Cuballing Craft Group	\$446.364	Yes	\$491.00
C	Cuballing Bootscooters	\$446.364	Yes	\$491.00
C	Popanyinning Tennis Courts	\$0.000	Yes	\$0.00
C	Popanyinning Railway Building	\$0.000	Yes	\$0.00
C	Popanyinning Progress Association	\$0.000	Yes	\$0.00
C	Changeroom Annual Hire - Dryandra Pony Club	\$573.636	Yes	\$631.00
C	Changeroom Annual Hire - Dryandra Equestrian Association	\$524.545	Yes	\$577.00
C	Grounds Hire - Dryandra Pony Club	\$2,831.82	Yes	\$3,115.00
C	Grounds Hire - Dryandra Equestrian Association	\$2,831.82	Yes	\$3,115.00
C	Additional Cleaning Fee (per Hour - each occasion)	\$98.182	Yes	\$108.00
	CAMPING ON COUNCIL PROPERTY WITH A PERMIT			
	As per Council Policy 7.9, Camping at: <ul style="list-style-type: none"> • Cuballing Recreation Ground • Popanyinning Recreation Ground, • Popanyinning School • Popanyinning Hall • Cuballing Rifle Club • Yornaning Dam A camping permit is for <ul style="list-style-type: none"> • a single group for one night in one tent/caravan/RV/etc: or • two adults for one night in multiple swags, etc. 	\$26.82	Yes	\$29.50
	INDEPENDENT LIVING UNITS	Rate	GST	Total Charge
C	Rent per week	\$375.00	No	\$375.00
C	Bond (4 weeks rent)	\$1,500.00	No	\$1,500.00
C	Pet Bond	\$216.000	No	\$216.00
	OTHER SERVICES	Rate	GST	Total Charge
	STANDPIPE WATER CHARGES			
C	Residents - Per kL (1000L)	\$10.500	No	\$10.50
C	Minimum Charge for card holders per billing cycle	\$10.500	No	\$10.50
C	Swipe Card (non refundable) Local Residents	\$31.818	Yes	\$35.00
C	Swipe Card - Replacement	\$31.818	Yes	\$35.00

C	Swipe Card Replacement - Contractors and Non-Residents	\$50.00	Yes	\$55.00
	<i>Accounts are sent quarterly</i>			
	KERBSIDE WASTE & RECYCLING COLLECTION	Rate	GST	Total Charge
C	Rubbish & Recycling Collection - Compulsory collection for all townsite residences	\$425.00	No	\$425.00
C	Rubbish & Recycling Collection - Compulsory collection for all townsite residences - Pensioner Discount	\$319.00	No	\$319.00
C	Replacement Bin	\$100.00	Yes	\$110.00
C	Additional Full Service (Rubbish & Recycling Service)	\$425.00	No	\$425.00
C	Additional Waste Bin Service (140L) Rubbish or Recycling	\$300.00	No	\$300.00
C	Refuse Site Fee - Per UV assessment	\$57.00	No	\$57.00
	TRANSFER STATION FEES	Rate	GST	Total Charge
C	Tyres - Car	\$7.725	Yes	\$8.50
C	Tyres - Truck	\$24.820	Yes	\$27.30
C	Tyres - Tractor (up to 1m)	\$49.096	Yes	\$54.00
C	Tyres - Tractor (1-2m)	\$72.730	Yes	\$80.00
	CEMETERY	Rate	GST	Total Charge
	BURIAL FEES			
	(Charges in accordance with Cemeteries Act 1986, Section 53)			
C	Reservation of Plot	\$64.55	Yes	\$71.00
C	Interment/ Burial Fee	Cost plus 10%	Yes	Cost plus 10%
C	Re-opening			
C	Exhumation Fee			
C	Headstone Licence	\$59.090	Yes	\$65.00
	PLACEMENT OF ASHES IN NICHE WALL		Yes	
C	Application - Placement/Affixing of Plaque	\$40.00		\$44.00
C	Placement - Single	\$100.00	Yes	\$110.00
C	Placement - Double	\$150.00	Yes	\$165.00
C	Interment	Cost plus 10%	Yes	Cost plus 10%
	RESERVATION OF ASHES IN NICHE WALL			

C	Grant of Right of Burial - Single	\$50.00	Yes	\$55.00
C	Grant of Right of Burial - Double	\$80.00	Yes	\$88.00
C	GRAVE DIGGING	Cost plus 10%	Yes	Cost plus 10%
	PRIVATE WORKS	Rate	GST	Total Charge
C	YELLOW SAND			
	Shire of Cuballing Ratepayers/Residents - Delivered - 8m3 Load/6 Wheeler	\$230.455	Yes	\$253.50
C	<i>Other Purchases (Non Ratepayers/Non Residents, Outside Shire of Cuballing) includes additional Plant Hire rate of delivery - 16m3/Semi-Trailer</i>	\$460.910		\$507.00
	BLUE METAL			
C	Shire of Cuballing Ratepayers - per tonne	\$86.365	Yes	\$95.00
	<i>No delivery, material cost only. All delivery includes Plant Hire rate of delivery</i>			
	GRAVEL			
C	No Delivery - Self Load - per cubic metre	\$8.64	Yes	\$9.50
C	No delivery - Shire Loaded per cubic metre	\$10.45	Yes	\$11.50
C	Shire of Cuballing Ratepayers/Residents - Delivered - 8m3 Load/6 Wheeler	\$199.545	Yes	\$219.50
C	" " " " " - Delivered - 16m3/Semi-Trailer	\$399.55	Yes	\$439.50
	REMOVAL OF ABANDONED VEHICLE AND/OR VEHICLE WRECKAGE	\$620.455	Yes	\$682.50
	LABOUR HIRE			
C	Worker Labour Rate per Hour	\$80.945	Yes	\$89.00
C	Worker Labour Rate Cleaning (incl. materials) per Hour	\$101.82	Yes	\$112.00
	PLANT HIRE - \$/HR INC OPERATOR			
C	Loader Hire	\$190.455	Yes	\$209.50
C	Grader Hire	\$204.095	Yes	\$224.50
C	Multi-Tyre Roller	\$154.091	Yes	\$169.50
C	Vibe Roller	\$159.545	Yes	\$175.50
C	Tip Trucks (6 wheelers)	\$159.545	Yes	\$175.50
C	Tip Truck 3 tonne	\$104.091	Yes	\$114.50
C	Truck 4 tonne	\$225.455	Yes	\$248.00
C	Semi Side Tipper	\$180.000	Yes	\$198.00
C	John Deere Tractor and Operator	\$138.182	Yes	\$152.00

C	John Deere Tractor and Operator - Includes slasher or mower	\$138.182	Yes	\$152.00
C	Machinery Float	\$180.000	Yes	\$198.00
C	Utility Hire	\$87.272	Yes	\$96.00
C	Operator overtime (1.5 time)	\$19.545	Yes	\$21.50
C	Operator overtime (Double time)	\$39.095	Yes	\$43.00