



*Shire of*  
**Cranbrook**  
*Great Southern's Finest*

**2025/2026**



**ANNUAL BUDGET**

**SHIRE OF CRANBROOK**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**LOCAL GOVERNMENT ACT 1995**

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

That the Shire of Cranbrook is a proactive, sustainable, safe, friendly and prosperous place to be.

**SHIRE OF CRANBROOK**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>				
		\$	\$	\$
Rates	2(a)	3,330,442	3,209,112	3,214,421
Grants, subsidies and contributions		1,265,199	2,001,778	927,315
Fees and charges	14	392,008	422,477	492,128
Interest revenue	10(a)	194,200	222,804	145,963
Other revenue		205,225	141,192	120,612
		5,387,074	5,997,363	4,900,439
<b>Expenses</b>				
Employee costs		(3,183,109)	(3,013,866)	(2,924,290)
Materials and contracts		(1,612,073)	(1,436,307)	(2,296,404)
Utility charges		(136,964)	(159,579)	(153,296)
Depreciation	6	(7,177,819)	(7,183,784)	(4,184,210)
Finance costs	10(c)	(423)	(271)	(30,271)
Insurance		(261,158)	(252,358)	(252,365)
Other expenditure		(123,762)	(86,120)	(129,300)
		(12,495,308)	(12,132,285)	(9,970,136)
		(7,108,234)	(6,134,922)	(5,069,697)
Capital grants, subsidies and contributions		4,742,205	4,273,369	5,531,049
Profit on asset disposals	5	242,749	181,281	200,082
Loss on asset disposals	5	(3,604)	(16,200)	(91,500)
Fair value adjustments to financial assets at fair value through profit or loss		0	0	1,200
		4,981,350	4,438,450	5,640,831
<b>Net result for the period</b>		<b>(2,126,884)</b>	<b>(1,696,472)</b>	<b>571,134</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(2,126,884)</b>	<b>(1,696,472)</b>	<b>571,134</b>

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

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

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 3,412,942	\$ 3,126,030	\$ 3,199,421
Grants, subsidies and contributions		1,844,197	1,620,058	912,315
Fees and charges		392,008	422,477	492,128
Interest revenue		194,200	222,804	145,963
Goods and services tax received		541,791	225,113	0
Other revenue		205,225	141,192	120,611
		6,590,363	5,757,674	4,870,438
<b>Payments</b>				
Employee costs		(3,274,187)	(2,922,788)	(2,879,290)
Materials and contracts		(1,476,688)	(1,070,927)	(2,270,404)
Utility charges		(136,964)	(159,579)	(153,296)
Finance costs		(423)	9,360	(30,271)
Insurance paid		(261,158)	(252,358)	(252,365)
Goods and services tax paid		(381,900)	(378,650)	0
Other expenditure		(123,762)	(86,120)	(129,300)
		(5,655,082)	(4,861,062)	(5,714,926)
<b>Net cash provided by (used in) operating activities</b>	4	935,281	896,612	(844,488)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		0	(30,000)	(30,000)
Payments for purchase of property, plant & equipment	5(a)	(2,474,518)	(1,959,188)	(2,949,774)
Payments for construction of infrastructure	5(b)	(5,590,483)	(4,822,125)	(5,419,275)
Capital grants, subsidies and contributions		4,713,728	4,022,434	5,251,637
Proceeds from sale of property, plant and equipment	5(a)	578,306	615,592	764,602
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	0	8,000	8,000
		(2,772,967)	(2,165,287)	(2,374,810)
<b>Net cash (used in) investing activities</b>				
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Payments for principal portion of lease liabilities	8	(6,542)	(19,412)	(19,412)
<b>Net cash (used in) financing activities</b>		(6,542)	(19,412)	(19,412)
<b>Net (decrease) in cash held</b>		(1,844,228)	(1,288,087)	(3,238,710)
Cash at beginning of year		5,590,480	6,878,567	6,878,567
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,746,252</b>	<b>5,590,480</b>	<b>3,639,857</b>

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

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

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	3,066,642	2,959,395	2,962,165
Rates excluding general rates	2(a)	263,800	249,717	252,256
Grants, subsidies and contributions		1,265,199	2,001,778	927,315
Fees and charges	14	392,008	422,477	492,128
Interest revenue	10(a)	194,200	222,804	145,963
Other revenue		205,225	141,192	120,612
Profit on asset disposals	5	242,749	181,281	200,082
Fair value adjustments to financial assets at fair value through profit or loss		0	0	1,200

**Expenditure from operating activities**

Employee costs		(3,183,109)	(3,013,866)	(2,924,290)
Materials and contracts		(1,612,073)	(1,436,307)	(2,296,404)
Utility charges		(136,964)	(159,579)	(153,296)
Depreciation	6	(7,177,819)	(7,183,784)	(4,184,210)
Finance costs	10(c)	(423)	(271)	(30,271)
Insurance		(261,158)	(252,358)	(252,365)
Other expenditure		(123,762)	(86,120)	(129,300)
Loss on asset disposals	5	(3,604)	(16,200)	(91,500)
		(12,498,912)	(12,148,485)	(10,061,636)

Non cash amounts excluded from operating activities

	3(c)	6,938,674	7,024,497	4,098,341
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		4,742,205	4,273,369	5,531,049
Proceeds from disposal of property, plant and equipment	5(a)	578,306	615,592	764,602
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	0	8,000	8,000
		5,320,511	4,896,961	6,303,651

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(2,474,518)	(1,959,188)	(2,949,774)
Payments for construction of infrastructure	5(b)	(5,590,483)	(4,822,125)	(5,419,275)
Payments for financial assets at amortised cost - self supporting loans	7(a)	0	(30,000)	(30,000)
		(8,065,001)	(6,811,313)	(8,399,049)

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	9(a)	937,475	590,899	708,399
		937,475	590,899	708,399

**Outflows from financing activities**

Payments for principal portion of lease liabilities	8	(6,542)	(19,412)	(19,412)
Transfers to reserve accounts	9(a)	(282,240)	(683,858)	(723,514)
		(288,782)	(703,270)	(742,926)

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	2,026,212	2,998,279	2,991,499
Amount attributable to investing activities		69,585	1,054,656	(861,574)
Amount attributable to financing activities		(2,744,490)	(1,914,352)	(2,095,398)
Amount attributable to financing activities		648,693	(112,371)	(34,527)
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>0</b>	<b>2,026,212</b>	<b>0</b>

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

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

**1 BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements.

**2024/25 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

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

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

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

**New accounting standards for application in future years**

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

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

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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

<b>Rate Description</b>	<b>Basis of valuation</b>	<b>Rate in dollar</b>	<b>Number of properties</b>	<b>Rateable value*</b>	<b>2025/26 Budgeted rate revenue</b>	<b>2025/26 Budgeted interim rates</b>	<b>2025/26 Budgeted total revenue</b>	<b>2024/25 Actual total revenue</b>	<b>2024/25 Budget total revenue</b>
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Residential	Gross rental valuation	0.106600	244	2,993,112	319,065	0	319,065	306,222	307,072
Commercial	Gross rental valuation	0.106600	5	98,460	10,496	0	10,496	12,661	12,911
Rural	Unimproved valuation	0.004014	409	681,758,991	2,736,581	500	2,737,081	2,640,512	2,642,182
Mining tenements	Unimproved valuation	0.004014	0	0	0	0	0	0	0
<b>Total general rates</b>			658	684,850,563	3,066,142	500	3,066,642	2,959,395	2,962,165
		<b>Minimum</b>							
		\$							
<b>(ii) Minimum payment</b>									
Residential	Gross rental valuation	770.00	140	264,652	107,800		107,800	102,120	101,630
Commercial	Gross rental valuation	770.00	7	12,335	5,390		5,390	8,140	8,140
Rural	Unimproved valuation	810.00	73	8,769,509	59,130		59,130	50,700	51,730
Mining tenements	Unimproved valuation	810.00	8	105,391	6,480		6,480	7,582	9,610
<b>Total minimum payments</b>			228	9,151,887	178,800	0	178,800	168,542	171,110
<b>Total general rates and minimum payments</b>			886	694,002,450	3,244,942	500	3,245,442	3,127,937	3,133,275
<b>(iii) Ex-gratia rates</b>									
CBH			1		85,000	0	85,000	81,175	81,146
<b>Total rates</b>					3,329,942	500	3,330,442	3,209,112	3,214,421
Instalment plan charges							4,000	4,884	4,000
Instalment plan interest							12,000	13,018	12,000
Unpaid rates and service charge interest earned							12,000	18,389	10,000
							28,000	36,291	26,000

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

\*Rateable Value at time of adopting budget.

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

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

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

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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

**Option 1 (Full Payment)**

2/10/2025 Paid within 35 days from date of issue

**Option 2 (Two Instalments)**

2/10/2025 Paid within 35 days from date of issue  
 5/02/2026 Payment due 126 days from first instalment

**Option 3 (Four Instalments)**

2/10/2025 Paid within 35 days from date of issue  
 4/12/2025 Payment due 63 days from first instalment  
 5/02/2026 Payment due 63 days from second instalment  
 9/04/2026 Payment due 63 days from third instalment

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	2/10/2025	0	0.0%	11.0%
<b>Option two</b>				
First instalment	2/10/2025	0	0.0%	11.0%
Second instalment	5/02/2026	11	5.5%	11.0%
<b>Option three</b>				
First instalment	2/10/2025	0	0.0%	11.0%
Second instalment	4/12/2025	11	5.5%	11.0%
Third instalment	5/02/2026	11	5.5%	11.0%
Fourth instalment	9/04/2026	11	5.5%	11.0%

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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Service Charges**

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

**(d) Waivers or concessions**

<b>Rate, fee or charge to which the waiver or concession is granted</b>	<b>Type</b>	<b>Waiver/Concession</b>	<b>Discount %</b>	<b>Discount (\$)</b>	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>	<b>Circumstances in which the waiver or concession is granted</b>	<b>Objects and reasons of the waiver or concession</b>
Waste and recycling collection	Fee and charge	Waiver	100.0%		\$ 2,950	\$ 2,950	\$ 2,912	Policy 4.5 Rates and Sundry Debtors Charges – Write Offs, Recovery Process	
Hall/facility hire - includes bus and equipment hire	Fee and charge	Waiver	100.0%		11,375	11,375	11,250	Policy 7.3 - Community Facilities and Equipment - Usage	
Cranbrook Caravan Park charges	Fee and charge	Concession	30.0%		0	0	0	Delegation 1.9 Grant Discounts, Waive or Refund Fees and Charges, Write Off of Minor Debts	
					14,325	14,325	14,162		

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

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

	2025/26 Budget	2024/25 Actual	2024/25 Budget
Note	30 June 2026	30 June 2025	30 June 2025
	\$	\$	\$
Cash and cash equivalents	3,746,252	5,590,480	3,639,857
Financial assets	5,500	5,500	0
Receivables	172,606	469,097	192,962
Contract assets	0	524,898	0
Inventories	42,725	42,725	38,580
Other assets	0	135,385	184,886
	3,967,083	6,768,085	4,056,285

**Less: current liabilities**

Trade and other payables	(659,274)	(750,352)	(164,705)
Capital grant/contribution liability	0	(28,477)	0
Lease liabilities	0	(6,542)	(6,542)
Employee provisions	(410,677)	(410,677)	(455,566)
Other provisions	(57,666)	(57,666)	(42,776)
	(1,127,617)	(1,253,714)	(669,589)

**Net current assets**

	2,839,466	5,514,371	3,386,696
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**Less: Total adjustments to net current assets**

3(b)	(2,839,466)	(3,488,159)	(3,386,696)
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**Net current assets used in the Statement of Financial Activity**

	0	2,026,212	0
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**(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	9	(2,996,262)	(3,651,497)	(3,573,653)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		(5,500)	(5,500)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of lease liabilities		0	6,542	6,542
- Current portion of employee benefit provisions held in reserve		162,296	162,296	180,415
<b>Total adjustments to net current assets</b>		(2,839,466)	(3,488,159)	(3,386,696)

**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**

	2025/26 Budget	2024/25 Actual	2024/25 Budget	
Note	30 June 2026	30 June 2025	30 June 2025	
	\$	\$	\$	
Less: Profit on asset disposals	5	(242,749)	(181,281)	(200,082)
Less: Fair value adjustments to financial assets at fair value through profit and loss			0	(1,200)
Add: Loss on asset disposals	5	3,604	16,200	91,500
Add: Depreciation	6	7,177,819	7,183,784	4,184,210
Movement in current employee provisions associated with restricted cash		0	5,794	23,913
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	0	(5,000)
- Receivables for employee related provisions		0	0	(5,000)
- Employee provisions		0	0	10,000
<b>Non cash amounts excluded from operating activities</b>		6,938,674	7,024,497	4,098,341

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

**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.

**INVENTORY - LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

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

**Other long-term employee benefits**

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

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

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

**4. RECONCILIATION OF CASH**

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

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget	
	\$	\$	\$	
Cash at bank and on hand	3,746,252	5,590,480	36,402	
Term deposits	0	0	3,603,455	
<b>Total cash and cash equivalents</b>	<b>3,746,252</b>	<b>5,590,480</b>	<b>3,639,857</b>	
Held as				
- Unrestricted cash and cash equivalents	731,079	1,891,595	66,204	
- Restricted cash and cash equivalents	3,015,173	3,698,885	3,573,653	
3(a)	3,746,252	5,590,480	3,639,857	
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3,015,173	3,698,885	3,573,653	
	3,015,173	3,698,885	3,573,653	
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	2,996,262	3,651,497	3,573,653
Unspent capital grants, subsidies and contribution liabilities		0	28,477	0
Bonds and Deposits Held		18,911	18,911	0
		3,015,173	3,698,885	3,573,653
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>	(2,126,884)	(1,696,472)	571,134	
Depreciation	6	7,177,819	7,183,784	4,184,210
(Profit)/loss on sale of asset	5	(239,145)	(165,081)	(108,582)
Adjustments to fair value of financial assets at fair value through profit and loss		0	0	(1,200)
(Increase)/decrease in receivables		296,491	(289,994)	(30,000)
(Increase)/decrease in contract assets		524,898	(328,345)	0
(Increase)/decrease in inventories		0	(2,555)	5,000
(Increase)/decrease in other assets		135,385	(135,385)	0
Increase/(decrease) in payables		(91,078)	604,029	26,000
Increase/(decrease) in unspent capital grants		(28,477)	(250,935)	(279,413)
Increase/(decrease) in employee provisions		0	0	40,000
Capital grants, subsidies and contributions		(4,713,728)	(4,022,434)	(5,251,637)
<b>Net cash from operating activities</b>		<b>935,281</b>	<b>896,612</b>	<b>(844,488)</b>

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

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>															
Land - freehold land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,032	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Buildings - specialised	953,477	0	0	0	0	352,660	0	0	0	0	1,092,414	0	0	0	0
Furniture and equipment	0	0	0	0	0	49,037	0	0	0	0	36,000	0	0	0	0
Plant and equipment	1,521,041	(339,161)	578,306	242,749	(3,604)	1,524,459	(450,511)	615,592	181,281	(16,200)	1,821,360	(656,020)	764,602	200,082	(91,500)
<b>Total</b>	<b>2,474,518</b>	<b>(339,161)</b>	<b>578,306</b>	<b>242,749</b>	<b>(3,604)</b>	<b>1,959,188</b>	<b>(450,511)</b>	<b>615,592</b>	<b>181,281</b>	<b>(16,200)</b>	<b>2,949,774</b>	<b>(656,020)</b>	<b>764,602</b>	<b>200,082</b>	<b>(91,500)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	4,110,227	0	0	0	0	4,650,624	0	0	0	0	5,270,978	0	0	0	0
Infrastructure - drainage	585,756	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - bridges	629,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure other	265,500	0	0	0	0	171,501	0	0	0	0	148,297	0	0	0	0
<b>Total</b>	<b>5,590,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,822,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,419,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>8,065,001</b>	<b>(339,161)</b>	<b>578,306</b>	<b>242,749</b>	<b>(3,604)</b>	<b>6,781,313</b>	<b>(450,511)</b>	<b>615,592</b>	<b>181,281</b>	<b>(16,200)</b>	<b>8,369,049</b>	<b>(656,020)</b>	<b>764,602</b>	<b>200,082</b>	<b>(91,500)</b>

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

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - bridges
Infrastructure - car parks
Infrastructure - landfill sites
Other infrastructure other
Right of use - plant and equipment

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
196,401	198,170	123,217
513,021	517,643	241,228
16,650	16,650	19,900
715,608	715,593	659,060
4,702,241	4,702,234	2,115,349
60,513	60,513	31,873
157,545	157,545	155,034
662,296	662,296	642,540
34,938	34,938	35,330
44,855	44,451	44,455
54,842	54,842	97,224
18,909	18,909	19,000
<b>7,177,819</b>	<b>7,183,784</b>	<b>4,184,210</b>
140,591	140,591	110,000
202,819	202,804	156,610
15,998	15,998	3,000
156,385	156,382	106,000
386,473	386,465	257,600
5,629,983	5,629,977	3,000,000
58,239	64,239	41,000
587,331	587,328	510,000
<b>7,177,819</b>	<b>7,183,784</b>	<b>4,184,210</b>

**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 60 years
Buildings - specialised	30 to 60 years
Furniture and equipment	3 to 15 years
Plant and equipment	1 to 15 years
Infrastructure - roads	20 to 55 years
Infrastructure - footpaths	25 to 45 years
Infrastructure - drainage	60 to 80 years
Infrastructure - bridges	50 to 60 years
Infrastructure - car parks	30 to 50 years
Infrastructure - landfill sites	7 to 30 years
Other infrastructure other	30 to 50 years
Right of use - plant and equipment	Based on the remaining lease

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

**7. BORROWINGS**

**(a) Borrowing repayments**

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

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

**7. BORROWINGS**

**(b) New borrowings - 2025/26**

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

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

**Undrawn borrowing facilities**

**credit standby arrangements**

Short term lending facility (WATC)

Short term lending facility (WATC) at balance date

Credit card limit

Credit card balance at balance date

**Total amount of credit unused**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
Short term lending facility (WATC)	1,000,000	1,000,000	1,000,000
Short term lending facility (WATC) at balance date	0	0	0
Credit card limit	22,000	22,000	22,000
Credit card balance at balance date	0	0	(5,000)
<b>Total amount of credit unused</b>	<b>1,022,000</b>	<b>1,022,000</b>	<b>1,017,000</b>

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2025/26 Budget Lease New	2025/26 Budget Lease Principal outstanding	2025/26 Budget Lease Repayments	Actual Principal	2024/25 Actual Lease New	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding	2024/25 Actual Lease Interest repayments	Budget Principal	2024/25 Budget Lease New	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding	2024/25 Budget Lease Interest repayments	
					1 July 2025	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM Lease Vehicle			1.6%	5	6,542	0	(6,542)	0	(423)	25,954	0	(19,412)	6,542	(271)	25,954	0	(19,412)	6,542	(271)
					6,542	0	(6,542)	0	(423)	25,954	0	(19,412)	6,542	(271)	25,954	0	(19,412)	6,542	(271)

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

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26				2024/25				2024/25			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	132,295	4,348	0	136,643	156,502	5,793	(30,000)	132,295	156,502	53,913	(30,000)	180,415
(b) Plant reserve	319,495	10,500	(100,000)	229,995	356,226	13,169	(49,900)	319,495	356,226	8,906	(49,900)	315,232
(c) Waste and water management reserve	40,944	1,346	0	42,290	39,495	1,449	0	40,944	39,495	10,987	0	50,482
(d) Information technology & office equipment r	241,622	7,940	0	249,562	155,828	105,794	(20,000)	241,622	155,828	103,896	(20,000)	239,724
(e) Building asset management reserve	251,401	8,262	(37,244)	222,419	254,674	9,482	(12,755)	251,401	254,674	6,367	(89,525)	171,516
(f) Community associations financial assistance	38,900	1,278	0	40,178	62,161	6,739	(30,000)	38,900	62,161	9,554	(30,000)	41,715
(g) Roadworks reserve	201,287	6,615	0	207,902	145,888	55,399	0	201,287	145,888	53,647	0	199,535
(h) Land reserve	99,341	3,265	0	102,606	127,632	4,741	(33,032)	99,341	127,632	3,191	0	130,823
(i) Frankland river sporting facilities reserve	184,540	6,065	0	190,605	177,956	6,584	0	184,540	177,956	4,449	0	182,405
(j) Housing reserve	400,736	13,169	0	413,905	386,382	14,354	0	400,736	386,382	9,660	0	396,042
(k) Frankland river asset replacement fund (bov	89,218	2,932	0	92,150	86,057	3,161	0	89,218	86,057	7,151	0	93,208
(l) Cranbrook asset replacement fund (bowling	59,936	1,970	(30,500)	31,406	91,257	8,413	(39,734)	59,936	91,257	7,281	0	98,538
(m) Rate discount reserve	1,130,499	199,391	(603,878)	726,012	1,159,333	185,533	(214,367)	1,130,499	1,159,333	185,533	(219,974)	1,124,892
(n) Emergency response reserve	142,723	4,690	0	147,413	127,999	14,724	0	142,723	127,999	13,200	0	141,199
(o) Works depot reserve	151,301	4,972	(107,000)	49,273	186,564	6,848	(42,111)	151,301	186,564	4,664	(150,000)	41,228
(p) Refuse site reserve	61,259	2,013	0	63,272	44,584	16,675	0	61,259	44,584	16,115	0	60,699
(q) Bridges reserve	81,000	2,662	(58,853)	24,809	0	200,000	(119,000)	81,000	0	200,000	(119,000)	81,000
(r) Revaluation expense reserve	25,000	822	0	25,822	0	25,000	0	25,000	0	25,000	0	25,000
	3,651,497	282,240	(937,475)	2,996,262	3,558,538	683,858	(590,899)	3,651,497	3,558,538	723,514	(708,399)	3,573,653

**(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
<b>Restricted by legislation</b>		
<b>Restricted by council</b>		
(a) Leave reserve	Ongoing	To fund current and past employee leave entitlements
(b) Plant reserve	Ongoing	For the purchase or replacement of capital plant and equipment
(c) Waste and water management reserve	Ongoing	For the establishment or improvements of waste sites, water harvesting and re-use initiatives, and infrastructure to be used as part of ongoing water security strategies.
(d) Information technology & office equipment r	Ongoing	To fund the purchase and upgrade of computer equipment, software and office equipment
(e) Building asset management reserve	Ongoing	For capital maintenance on Council owned public buildings
(f) Community associations financial assistance	Ongoing	For the provision of interest free loans to community organisations
(g) Roadworks reserve	Ongoing	To be used on road construction projects
(h) Land reserve	Ongoing	For the acquisition and development of land
(i) Frankland river sporting facilities reserve	Ongoing	For upgrading or improvements to sporting facilities in Frankland River
(j) Housing reserve	Ongoing	For the provision of new housing and capital maintenance and improvements of existing housing
(k) Frankland river asset replacement fund (bov	Ongoing	For the replacement of the synthetic bowling green at Frankland River
(l) Cranbrook asset replacement fund (bowling	Ongoing	For the replacement of the synthetic bowling green at Cranbrook
(m) Rate discount reserve	Ongoing	For the upgrade of existing and construction of new community facilities
(n) Emergency response reserve	Ongoing	To fund expenses arising from unforeseen circumstances, or other urgent expenditure
(o) Works depot reserve	Ongoing	For upgrading and improvements to the Shire's Works Depot
(p) Refuse site reserve	Ongoing	To fund infrastructure development and rehabilitation costs associated with the Shire's waste facilities.
(q) Bridges reserve	Ongoing	To be used on bridge construction or maintenance projects
(r) Revaluation expense reserve	30/06/2028	To fund future asset revaluations as required by <i>Local Government (Financial Management) Regulations 1996</i>

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

**10. OTHER INFORMATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments	170,200	191,397	123,963
Other interest revenue	24,000	31,407	22,000
	<u>194,200</u>	<u>222,804</u>	<u>145,963</u>
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	40,000	38,200	38,200
Other services	3,500	0	4,000
	<u>43,500</u>	<u>38,200</u>	<u>42,200</u>
<b>(c) Interest expenses (finance costs)</b>			
Interest on lease liabilities (refer Note 8)	423	271	271
Other finance costs	0	0	30,000
	<u>423</u>	<u>271</u>	<u>30,271</u>
<b>(d) Write offs</b>			
General rate	500	34	500
	<u>500</u>	<u>34</u>	<u>500</u>

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

**11. COUNCIL MEMBERS REMUNERATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>President's</b>			
President's allowance	14,664	14,100	14,100
Meeting attendance fees	11,879	11,085	11,085
ICT expenses	1,330	1,330	1,330
	<b>27,873</b>	<b>26,515</b>	<b>26,515</b>
<b>Deputy President's</b>			
Deputy President's allowance	3,666	3,525	3,525
Meeting attendance fees	5,939	5,545	5,545
ICT expenses	665	665	665
	<b>10,270</b>	<b>9,735</b>	<b>9,735</b>
<b>Council member 1</b>			
Meeting attendance fees	5,939	5,545	5,545
ICT expenses	665	665	665
	<b>6,604</b>	<b>6,210</b>	<b>6,210</b>
<b>Council member 2</b>			
Meeting attendance fees	5,939	5,545	5,545
ICT expenses	665	665	665
	<b>6,604</b>	<b>6,210</b>	<b>6,210</b>
<b>Council member 3</b>			
Meeting attendance fees	5,939	5,545	5,545
ICT expenses	665	665	665
	<b>6,604</b>	<b>6,210</b>	<b>6,210</b>
<b>Council member 4</b>			
Meeting attendance fees	5,939	5,545	5,545
ICT expenses	665	665	665
	<b>6,604</b>	<b>6,210</b>	<b>6,210</b>
<b>Council member 5</b>			
Meeting attendance fees	5,939	5,545	5,545
ICT expenses	665	665	665
	<b>6,604</b>	<b>6,210</b>	<b>6,210</b>
<b>Total Council Member Remuneration</b>	<b>71,163</b>	<b>67,300</b>	<b>67,300</b>
President's allowance	14,664	14,100	14,100
Deputy President's allowance	3,666	3,525	3,525
Meeting attendance fees	47,513	44,355	44,355
ICT expenses	5,320	5,320	5,320
	<b>71,163</b>	<b>67,300</b>	<b>67,300</b>

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

**12. 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 CRANBROOK**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**12. 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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
Rates	General rates	Over time	Payment dates adopted by Council during each year	Not applicable	When rates notice is issued
Operating grants, subsidies and contributions 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
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	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
Fees and charges - waste management collections	Kerbside collection services	Over time	Payment on an annual basis in advance	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection services
Fees and charges - 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	Set by State legislation or limited by legislation to the cost of provision	On payment and issue of the licence, registration or approval
Fees and charges - Property Hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled with 7 days notice	On entry or at conclusion of hire

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

**13. 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 allocation of scarce resources.

Administration and operation of facilities and services to members of Council; other costs that relate to the tasks 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 for a safer community.

Fire prevention, animal control and the administration of local-laws.

**Health**

To provide services for environmental and community health.

Food quality control, provide and maintain the Cranbrook and Frankland River doctor's surgeries.

**Education and welfare**

To provide services for the aged, disadvantaged, children and youth.

Provide financial assistance to community groups and childcare.

**Housing**

To provide and maintain staff and other housing.

Operating, maintenance and rental of Council's staff housing and other housing.

**Community amenities**

To provide services required by the community.

Rubbish and recycling collection services, maintenance of rubbish disposal sites, control and co-ordination of cemeteries, public conveniences and storm water drainage maintenance. The administration of the town planning scheme, community and environmental services.

**Recreation and culture**

To establish and manage recreational and cultural infrastructure and resources.

Maintenance of halls, sporting complexes, reserves, community centres, Lake Poorrarecup and Lake Nunijup. Operation of the Cranbrook and Frankland River libraries.

**Transport**

To provide safe and efficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, parking facilities; cleaning and lighting of streets, traffic signage and depot maintenance.

**Economic services**

To assist in the promotion of the shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds and the operation of the Cranbrook and Frankland River caravan parks.

**Other property and services**

To monitor and control council's overheads

Private works operations, plant repairs and operations costs.

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

**14. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	250	381	750
General purpose funding	8,500	11,884	8,000
Law, order, public safety	4,600	4,562	6,700
Health	1,475	1,854	800
Education and welfare	0	0	3,949
Housing	78,768	66,305	78,998
Community amenities	112,502	123,928	115,531
Recreation and culture	16,975	18,809	18,600
Economic services	155,150	170,226	233,800
Other property and services	13,788	24,528	25,000
	<b>392,008</b>	<b>422,477</b>	<b>492,128</b>

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



*Shire of*  
**Cranbrook**  
*Great Southern's Finest*

# 2025/2026 FEES & CHARGES



## SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2025/26

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2025/26
<b>GENERAL PURPOSE FUNDING</b>					
<b>Rates</b>					
Rates Enquiry / Orders and Requisitions Fee per request	per request	N		031107	\$110.00
Administration Fee - Rates Instalments per instalment <i>(per notice - excluding first notice)</i>	per instalment	N		031106	\$11.00
Electoral Roll / Rate Book <i>(Must sign Statutory Declaration)</i>		Y		031107	\$80.00
<b>GOVERNANCE</b>					
<b>Photocopying &amp; Printing Charges - Black &amp; White:</b>					
A4 Single Sided	per page	Y		042102	\$0.45
A4 Double Sided	per page	Y		042102	\$0.65
A3 Single Sided	per page	Y		042102	\$0.65
A3 Double Sided	per page	Y		042102	\$1.05
<b>Photocopying &amp; Printing Charges - Colour:</b>					
A4 Single Sided	per page	Y		042102	\$1.05
A4 Double Sided	per page	Y		042102	\$1.60
A3 Single Sided	per page	Y		042102	\$1.60
A3 Double Sided	per page	Y		042102	\$2.15
<i>(Over 100 Copies 20% Discount, Supply of own paper deduct cost of paper only)</i>					
<b>Other Office Services</b>					
Reissue of Rate Notice (electronic or hard copy)		N		042102	\$12.00
Laminating A4 page		Y		042103	\$3.75
Laminating A3 page		Y		042103	\$7.50
Binding - per booklet		Y		042103	\$6.50
Shire staff administration support / event set up	per hour	Y		042103	\$70.00
Request for Archived Building Plans/Licenses	per hour	Y		042103	\$70.00
Council Minutes <i>(available on-line at no cost)</i>		Y		042103	\$0.00
Council Minutes <i>(hard copy - per annum)</i>		Y		042103	\$160.00
<b>Freedom of Information</b>					
<i>Fees are prescribed in the Freedom of Information Act Regulations 1993</i>					
Application Fee per enquiry	per enquiry	N	S	042103	30.00
Charge for Time Dealing with the Application	per hour	N	S	042103	30.00
Access Time Supervised by Staff	per hour	N	S	042103	30.00
Photocopying - Staff Time	per hour	N	S	042103	30.00
Per Photocopy - A4	per hour	N	S	042102	0.20
Transcribing from tape, film or computer	per hour	N	S	042103	30.00
Duplicating a tape, film or computer information	actual cost	N	S	042103	At Cost
Delivery, packaging and postage	actual cost	N	S	042103	At Cost
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					
<b>Dog Registration - per dog</b>					
<i>Registrations are prescribed in the Dog Act Regulations 1976</i>					
<i>Concession of 50% available to eligible pensioners</i>					
<i>Concession of 75% available for working dogs</i>					
Sterilised dog for 1 year	per dog	N	S	052101	20.00
Sterilised dog for 3 years	per dog	N	S	052101	42.50
Sterilised dog for lifetime	per dog	N	S	052101	100.00
Unsterilised dog for 1 year	per dog	N	S	052101	50.00
Unsterilised dog for 3 years	per dog	N	S	052101	120.00
Unsterilised dog for lifetime	per dog	N	S	052101	250.00
<b>Cat Registration - per cat</b>					
<i>Registrations are prescribed in the Cat Act Regulations 2012</i>					
<i>Concession of 50% available to eligible pensioners</i>					
Fee for application for grant or renewal of the registration of a cat for one year -					
Sterilised - 1 year (after 31 May)	per cat	N	S	052103	10.00
Sterilised - 1 year	per cat	N	S	052103	20.00
Sterilised - 3 years	per cat	N	S	052103	42.50
Lifetime registration	per cat	N	S	052103	100.00
Approval to breed cats - 1 year	per breeding cat	N	S	052103	100.00
<b>Fines and Penalties - per animal</b>					
<i>Fines are as prescribed in Dog Act 1976, and Cat Act 2011</i>					
Seizure and Impounding of a dog / cat	per animal	N		052102	110.00
Maintenance in Pound	per animal	N		052102	25.00
Destruction of Dog / Cat	per animal	N		052102	100.00
<b>Other Stock</b>					
<i>Refer: Local Government (Miscellaneous Provisions) Act 1960</i>					
<b>Impounding</b>					
All Stock/Head - during normal working hours		N	S	052102	110.00
All Stock/Head - after normal hours incl weekends		N	S	052102	320.00
Daily Sustenance Fees/Head		N	S	052102	55.00
Destruction - All Stock/Head		N	S	052102	110.00
<b>Miscellaneous</b>					
Microchipping - Dog/animal	per animal	Y		052101	65.00
Microchipping - Cat/animal	per animal	Y		052103	65.00
Bond - Animal trap		N		052102	65.00
Bond - Anti Barking Dog Collar		N		052102	65.00
Destruction of Animals at owner's request per animal	per animal	Y		052102	100.00
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking) per notice	per notice	N		052100	27.00
<i>Transport fees at cost ie. Hiring of trailers, horse floats or other.</i>					
<i>Advertising Costs to be collected if released to original owner.</i>					
<i>Note: No charge is payable in respect to a suckling animal under the age of 6 months running with its mother.</i>					

**SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2025/26**

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2025/26
<b>LAW, ORDER &amp; PUBLIC SAFETY (Continued)</b>					
<b>Other</b>					
Fire Maps				051111	27.00
Vehicle impounding (at cost, including staff time)		N		053103	at cost
<b>HEALTH</b>					
<b>Offensive Trade Licence</b>					
<i>Trades and fees as prescribed in the Health Act and Health (Offensive Trades Fees) Regulations 1976</i>					
		N	S	074103	up to \$298.00
<b>Food Premises</b>					
Registration of a food business		N		077100	375.00
Registered food business annual renewal/inspection fee	per annum	N		077100	250.00
Variations, conditions, or cancellation of Registration of Food Businesses		N		077100	120.00
Provision of information and/or additional inspections as an enforcement agency	per hour	N		077100	220.00
<b>Thoroughfares and Public Places (Local Law) - Stallholders/Traders</b>					
Stallholder/trader's permit - application fee		N		077100	65.00
Stallholder/trader's permit - annual fee	per annum	N		077100	250.00
Temporary (events) stallholder/trader's permit - food stalls *	per day	N		077100	40.00
Temporary (events) stallholder/trader's permit - non-consumables *	per day	N		077100	0.00
<i>* Temporary stallholder fees will be exempt for all stallholders at the Cranbrook Show or Frankland River Family Fun Day.</i>					
<i>In accordance with the Thoroughfares and Public Places local law, section 6.7, fees may be made exempt by the Shire of Cranbrook for local not-for-profit organisations.</i>					
<b>Thoroughfares and Public Places(Local Law) - Temporary Outdoor Eating Facilities on Public Places</b>					
Outdoor eating facility or establishment on a public place - application fee		N		077100	150.00
Outdoor eating facility or establishment on a public place - annual renewal fee	per annum	N		077100	70.00
<b>Lodging House</b>					
Registration of lodging house	per annum	N		077100	250.00
<b>HOUSING</b>					
<b>Staff Housing</b>					
Staff rent is in accordance with <i>Council Policy 2.12 Workforce - Housing - Employees</i>		N		091100	Various
<b>Other Housing</b>					
Market rent will apply to other rentals		N		092100	Various
<b>COMMUNITY AMENITIES</b>					
<b>Onsite Effluent Disposal System Installation</b>					
<i>Fees are prescribed in the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</i>					
Application Fee		N	S	103102	118.00
Permit to Use Fee		N	S	074102	118.00
Local Government Report to DoH for onsite effluent disposal		N	S	074102	118.00
<b>COMMUNITY AMENITIES (Continued)</b>					
<b>Cemetery Fees</b>					
Digging of grave - Weekdays		Y		107101	1700.00
Digging of grave - Weekend and Public Holidays		Y		107101	2600.00
Reopening Grave		Y		107101	2600.00
Issue of Grant of "Right of Burial" (also applies to Niche Wall and renewals after 25 years )		N		107101	95.00
Internment of Ashes in Niche Wall - Single		Y		107101	200.00
Internment of Ashes in Niche Wall - Double		Y		107101	250.00
Internment of Ashes into existing grave		Y		107101	215.00
Removal and replacement of headstones, kerbing or monuments		Y		107101	At cost
License to erect a Headstone, Monument or Nameplate		N		107101	55.00
Undertakers License per internment		N		107101	85.00
<b>Town Planning - Fees are prescribed in the Planning &amp; Development Act Regulations 2009</b>					
<b>Town Planning Scheme</b>					
Application for Town Planning Scheme Amendments		N		106101	At cost
<b>Development Applications</b>					
<i>Determination of development application (other than for extractive industry where the development has not commenced or been carried out and the estimated cost of the development is:</i>					
a) not more than \$50,000		N	S	106101	147.00
b) more than \$50,000 but not more than \$500,000		N	S	106101	0.32% of the estimated cost of development
c) more than \$500,000 but not more than \$2.5m		N	S	106101	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5m but not more than \$5.0m		N	S	106101	\$7,161 + 0.206% for every \$1 in excess of \$2.5m
e) more than \$5.0m but not more than \$21.5m		N	S	106101	\$12,633 + 0.123% for every \$1 in excess of \$5m
f) more than \$21.5m		N	S	106101	34196.00

**SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2025/26**

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2025/26
<i>If the development has commenced or been carried out, an addition amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under items (a) (b) (c) (d) (e) or (f) above.</i>					
<b>COMMUNITY AMENITIES (Continued)</b>					
<b>Extractive Industry</b>					
3. Extractive Industry - determining a development application where the development has not commenced or been carried out		N	S	106101	739.00
<i>If commenced or been carried out, the fee plus an additional amount of twice the fee by way of penalty.</i>					
Transfer of extractive industry licence		N		106101	250.00
<b>Provision for subdivision clearance</b>					
a) not more than 5 lots		N	S	106101	\$73 per lot
b) more than 5 lots but not more than 195 lots		N	S	106101	\$73 per lot for the first 5 lots then \$35 per lot
c) more than 195 lots		N	S	106101	7393.00
<b>Application for home occupation</b>					
Home Occupation License - Initial Applications		N	S	106101	222.00
<i>If home occupation has commenced an additional amount of twice the fee by way of penalty.</i>					
Home Occupation License - Renewal Fee		N	S	106101	73.00
<i>If application for renewal of home occupation license is made after the approval has expired, an additional amount of twice the renewal fee by way of penalty.</i>					
<b>Application for change of use or for an alteration or extension or change of a non-conforming use to which a development application does not apply:-</b>					
Application fee		N	S	106101	295.00
<i>If alteration, extension or change has commenced an additional amount of twice the fee by way of penalty.</i>					
Issue of zoning certificate		N	S	106101	73.00
Reply to a Property Settlement questionnaire		N	S	106101	73.00
Issue of written planning advice		N	S	106101	73.00
<b>Other</b>					
Road Closure Applications per application	per application	N	S	106101	1000.00
<b>Waste Facility Fees</b>					
Replacement Waste Facility Pass	Shire residents only	Y		101105	25.00
Passenger/Motorcycle – Small Tyre		Y		101105	10.00
4x4 up to Light Truck – Medium Tyre		Y		101105	15.00
Truck – Large Tyre		Y		101105	60.00
Earthmover – Extra Large Tyre		Y		101105	150.00
<i>If the above tyres contain rocks, dirt or other contaminants the price is double as their collection and disposal requires additional work.</i>					
Users from outside Shire of Cranbrook - General household / recycling waste up to the equivalent of a 6x4 trailer load		Y		101105	45.00
Users from outside Shire of Cranbrook - General household / recycling waste up to the equivalent of a 8 tonne truck load		Y		101105	340.00
<b>COMMUNITY AMENITIES (Continued)</b>					
<b>Waste Collection</b>					
Weekly Kerbside Waste Collection (140L Blue Bin) per annum		N		101101	215.00
Fortnightly Kerbside Recycling Collection (240L Green Bin) per annum		N		101100	162.00
<i>Each property that receives a compulsory kerbside waste/recycling collection charge will be provided with 1 x 140L blue waste bin and 1 x 240L green recycling bin</i>					
<b>Replacement Bins</b>					
240L Recycling Bins (Replacement, Includes Delivery)		Y		101102	186.00
140L Waste Bins (Replacement, Includes Delivery)		Y		101102	161.00
Replacement recycling/waste bin lids (including install)		Y		101102	50.00
<b>RECREATION &amp; CULTURE</b>					
<b>Cranbrook and Frankland River Halls</b>					
				CB / FR	
Main Hall, Supper Room and Kitchen		Y		111101 / 111102	180.00
Supper Room and Kitchen		Y		111101 / 111102	105.00
Indoor Sports per hour - Council Approved		Y		111101 / 111102	11.00
Community Organisations - Refer to Council Policy 4.12		Y			N/C
Special Occasion Bond-eg Birthday, Engagement, Anniversary, Wedding etc		N		111101 / 111102	500.00
Set Up Fee	per hour	Y		111101 / 111102	70.00
Cleaning Fee (failure to clean and tidy venue and equipment)	per hour	Y		111101 / 111102	70.00
<b>Cranbrook Community Hub</b>					
<i>All hire includes shared use of kitchen + toilet facilities</i>					
Creative Industries Room - Half Day Hire		Y		111107	21.00
Creative Industries Room - Full Day Hire		Y		111107	35.00
Community Room - Half Day Hire		Y		111107	21.00
Community Room - Full Day Hire		Y		111107	35.00
Training Room - Half Day Hire		Y		111107	65.00
Training Room - Full Day Hire		Y		111107	105.00
Allied Health Rooms - Half Day Hire		Y		111107	27.00
Allied Health Rooms - Full Day Hire		Y		111107	45.00
Office - Half Day Hire		Y		111107	21.00
Office - Full Day Hire		Y		111107	35.00
Civic Space - Half Day Hire		Y		111107	35.00
Civic Space - Full Day Hire		Y		111107	55.00
Tea and coffee (functions)		Y		111107	2.00

## SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2025/26

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2025/26
Set Up Fee	per hour	Y		111101 / 111102	70.00
Cleaning Fee (failure to clean and tidy venue and equipment)	per hour	Y		111101 / 111102	70.00
<b>RECREATION &amp; CULTURE (Continued)</b>					
<b>Frankland River Community Centre</b>					
Hire of Lecture Room - Half Day Hire		Y		111104	45.00
Hire of Lecture Room - Full Day Hire		Y		111104	75.00
Hire of Office - Half Day Hire		Y		111104	21.00
Hire of Office - Full Day Hire		Y		111104	35.00
Hire of Clinic - Half Day Hire		Y		111104	27.00
Hire of Clinic - Full Day Hire		Y		111104	45.00
Community Organisations - Refer to Council Policy 4.12		Y		111104	N/C
Set Up Fee	per hour	Y		111101 / 111102	70.00
Cleaning Fee (failure to clean and tidy venue and equipment)	per hour	Y		111101 / 111102	70.00
<b>Equipment Hire</b>					
<i>Breakages and/or non-return will be charged at replacement cost</i>				CB / FR	
Bain Marie		Y		111101 / 111102	40.00
Tressels per unit		Y		111101 / 111102	12.00
Chairs per unit		Y		111101 / 111102	3.50
Cutlery - per dozen or part thereof		Y		111101 / 111102	6.50
Crockery - per dozen or part thereof		Y		111101 / 111102	6.50
Urn		Y		111101 / 111102	27.00
<b>Horse Paddock Fees</b>					
Per year / Per paddock		Y		113102	600.00
<b>Lake Site Fees</b>					
Camping at Lake Poorrarecup		Y		112102	10.00
<i>Fee is per vehicle/motorbike per night</i>					
<b>Books</b>					
Sale of ANZAC Books		Y		116102	45.00
Sale of History Books - Hard Cover		Y		116101	25.00
Sale of History Books - Soft Cover		Y		116101	15.00
Plus postage at cost		Y			
<b>Community and Youth Events</b>					
Community and youth programs and events - excursions and contracted activities	per event	N		116104	\$0 - 100% of activity cost
<b>Gym Fees</b>					
Cranbrook Community Gym fees - 12 months Adult		Y		111108	200.00
Cranbrook Community Gym fees - 6 months Adult		Y		111108	150.00
Cranbrook Community Gym fees - 3 months Adult		Y		111108	75.00
Cranbrook Community Gym fees - 1 month Adult		Y		111108	40.00
Cranbrook Community Gym fees - 12 months Student/Concession		Y		111108	120.00
Cranbrook Community Gym fees - 6 months Student/Concession		Y		111108	100.00
Cranbrook Community Gym fees - 3 months Student/Concession		Y		111108	50.00
Cranbrook Community Gym fees - 1 month Student/Concession		Y		111108	25.00
Cranbrook Community Gym fees - Access card deposit		Y		111108	30.00
Cranbrook Community Gym fees - Access card replacement fee		Y		111108	30.00
<i>All members may be required to undertake a gym induction prior to taking out membership.</i>					
<b>ECONOMIC SERVICES</b>					
<b>Building Control - Fees are prescribed in the Building Act Regulations 2012 - Schedule 2</b>					
<b>Applications for Building Permits, Demolition Permits</b>					
Certified Application for a building permit (section 16(1))					
a) for building work for a Class 1 or Class 10 building or incidental structure		N	S	133100	0.19% of the estimated value of the building work but not less than \$110.00
b) for building work for a Class 2 to Class 9 building or incidental structure		N	S	133100	0.09% of the estimated value of the building work but not less than \$110.00
Uncertified application for a building permit for a Class 1 or Class 10 building or incidental structure		N	S	133100	0.32% of the estimated value of the building work but not less than \$110.00
Application for a Demolition Permit					
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure		N	S	133100	110.00
b) for demolition work in respect of a Class 2 to Class 9 building or incidental structure		N	S	133100	\$110.00 for each storey of the building
Application to extend the time during which a building or demolition permit has effect (section 32 (3) (f))		N	S	133100	110.00
Application for an occupancy permit for a completed building (section 46)		N	S	133100	110.00
Application for a temporary occupancy permit for an incomplete building (section 47)		N	S	133100	110.00
Application for modification of an occupancy permit for additional use of a building on a temporary basis (section 48)		N	S	133100	110.00

## SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2025/26

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2025/26
Application for a replacement occupancy permit for permanent change of the buildings use, classification (section 49)		N	S	133100	110.00
Application for an occupancy permit for a building in respect of which unauthorised work has been done (section 51 (2))		N	S	133100	0.18% of the estimated value of the building work but not less than \$110.00
<b>ECONOMIC SERVICES (Continued)</b>					
Application for a building approval certificate for a building in respect of which unauthorised work has been done (section 51 (3))		N	S	133100	0.38% of the estimated value of the building work but not less than \$110.00
Application to replace occupancy permit for existing building (section 52 (1))		N	S	133100	110.00
Application for a building approval certificate for an existing building where unauthorised work has not been done (section 52 (2))		N	S	133100	110.00
Application to extend the time during which an occupancy permit or building approval certificate has effect (section 65 (3) (a))		N	S	133100	110.00
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)		N	S	133100	2123.00
Application as defined in regulation 61 (battery powered smoke alarm)		N	S	133100	176.30
<b>Construction Training Fund Levy</b>					
BCITF - Levy		N	S	401002	= 0.2% of the estimated value of construction over \$20,000
BCITF - Commission		Y	S	133101	8.25
<b>Building Services Levy</b>					
BSL - Levy on Building or Demolition Permit		N	S	401003	0.137% of the value of the with minimum fee of \$61.65
BSL - Commission		N	S	133102	5.00
Occupancy permit or building approval certificate for approved building work under sections 47, 49, 50 or 52 of the Building Act		N	S	401003	61.65
Occupancy permit or building approval certificate for unauthorised building work under section 51 of the Building Act		N	S	401003	0.274% of the value of the with minimum fee of \$123.30
<b>ECONOMIC SERVICES (Continued)</b>					
<b>CARAVAN PARKS</b>					
<i>PLEASE NOTE: There are no refunds on cancellations with less than 72 hours notice for all Council facilities including caravan park accommodation.</i>					
<b>CRANBROOK</b>					
<b>Chalet (without ensuite)</b>					
Daily		Y		132101	100.00
<b>Park Home (with ensuite)</b>					
Daily		Y		132101	140.00
Weekly		Y		132101	0.00
Per Person extra - Daily		Y		132101	0.00
Per Person extra - Weekly		Y		132101	0.00
<b>Powered Sites</b>					
Daily *		Y		132101	35.00
<i>* charge applies to all caravan sites whether occupied or vacant</i>					
<b>Unpowered Sites</b>					
Daily		Y		132101	20.00
<b>Cranbrook RV Rest Stop</b>					
Per Night		Y		132111	5.00
<b>Other Charges</b>					
Washer / Dryer - per load		Y		132101	4.00
Casual Shower - daily per person		Y		132101	5.00
Booking cancellation charge *		Y		132102	20.00
<i>* for cancellations with greater than 72 hours notice</i>					
<b>FRANKLAND RIVER</b>					
<b>Park Home (with ensuite)</b>					
Daily		Y		132102	140.00
<b>Frankland River Worker Accommodation</b>					
Daily		Y		132102	100.00
<b>Frankland River Caravan Park (Continued)</b>					
<b>Powered Sites</b>					
Daily		Y		132102	35.00
<i>* charge applies to all caravan sites whether occupied or vacant</i>					
<b>Unpowered Sites</b>					

**SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2025/26**

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2025/26
Daily		Y		132102	20.00
<b>Other Charges</b>					
Casual Shower - daily per person		Y		132102	5.00
Booking cancellation charge *		Y		132102	20.00
* for cancellations with greater than 72 hours notice					
<b>ECONOMIC SERVICES (Continued)</b>					
<b>Tourism - Promotional Items</b>					
Wine Glasses	each	Y		132105	10.00
Travel Mugs	each	Y		132105	12.00
Coasters	each	Y		132105	45.00
Postcards	each	Y		132105	1.00
Fridge Magnets	each	Y		132105	6.00
<b>Water (Minimum Charge \$15) - CB + FR Standpipes</b>					
<i>(only available for domestic use)</i>					
Per 1000 Litres		N		136100	3.75
<b>Community Buses</b>					
					CB / FR
<i>Buses limited to travel within the Great Southern or at the discretion of the Chief Executive Officer</i>					
Per Kilometre (less than six hours)		Y		136106 / 136107	0.71
Full Day Hire - 24 Hours maximum		Y		136106 / 136107	180.00
Half Day Hire - 6 Hours maximum		Y		136106 / 136107	90.00
Weekly Hire (restricted to 1,500kms, then per km rate applies)		Y		136106 / 136107	960.00
Fuel - Shire of Cranbrook bowser price plus 15c/litre (if not full of fuel when returned)		Y			
Cleaning Fee (if not clean when returned)		Y		136106 / 136107	60.00
Community Bus Trailer Per Day		Y		136106 / 136107	12.00
<b>PRIVATE WORKS</b>					
<b>Plant Hire (includes labour, overheads and parts*) - No Dry Hire</b>					
Grader		Y		141100	305.00
Loader		Y		141100	305.00
Backhoe		Y		141100	255.00
8m³ Truck (13T)		Y		141100	285.00
3m³ Isuzu Truck (Tipper)		Y		141100	230.00
Isuzu Dual Cab Truck		Y		141100	180.00
Multi Tyred Roller		Y		141100	255.00
Vibrating Roller		Y		141100	255.00
Tractor		Y		141100	190.00
Front Deck Mower		Y		141100	205.00
Skidsteer/Mini Excavator		Y		141100	220.00
Skidsteer with Trencher		Y		141100	250.00
Road Broom		Y		141100	150.00
12m³ Side Tipper & Side Tipping Trailer		Y		141100	510.00
12m³ Side Tipper		Y		141100	245.00
Excavator (Mobilisation costs extra)		Y		141100	315.00
Excavator with Mulcher (Mobil. costs extra)		Y		141100	455.00
<b>PRIVATE WORKS (Continued)</b>					
Float Trailer or Utility		Y		141100	180.00
Sundry Plant including operator (eg Chainsaw, lawnmower)		Y		141100	180.00
Rural Road Number (Replacement or additional number)		Y		141100	60.00
<b>* NOTE: If Shire Labour, incl plant operators is required out of ordinary operating hrs, then the appropriate overtime rate will apply</b>					
<b>Labour Hire (per hour) Normal Working Hours (overtime rates apply outside of normal working hours)</b>					
Normal Working Hours - Works Staff		Y		141100	100.00
Normal Working Hours - Supervisor		Y		141100	150.00
Professional Engineering Fees		Y		141100	150.00
Travel/km		Y		141100	1.65
<b>Items Available without Shire Operator - Per Day</b>					
Tandem Box Trailer		Y		141100	85.00
6 x 4 Trailer		Y		141100	85.00
Plate Compactor		Y		141100	150.00
Cement Mixer		Y		141100	240.00
Jackhammer		Y		141100	180.00
<b>Materials - Per Unit</b>					
<i>Independent arrangements for community groups for sand/gravel/aggregate can be made by contacting the Chief Executive Officer.</i>					