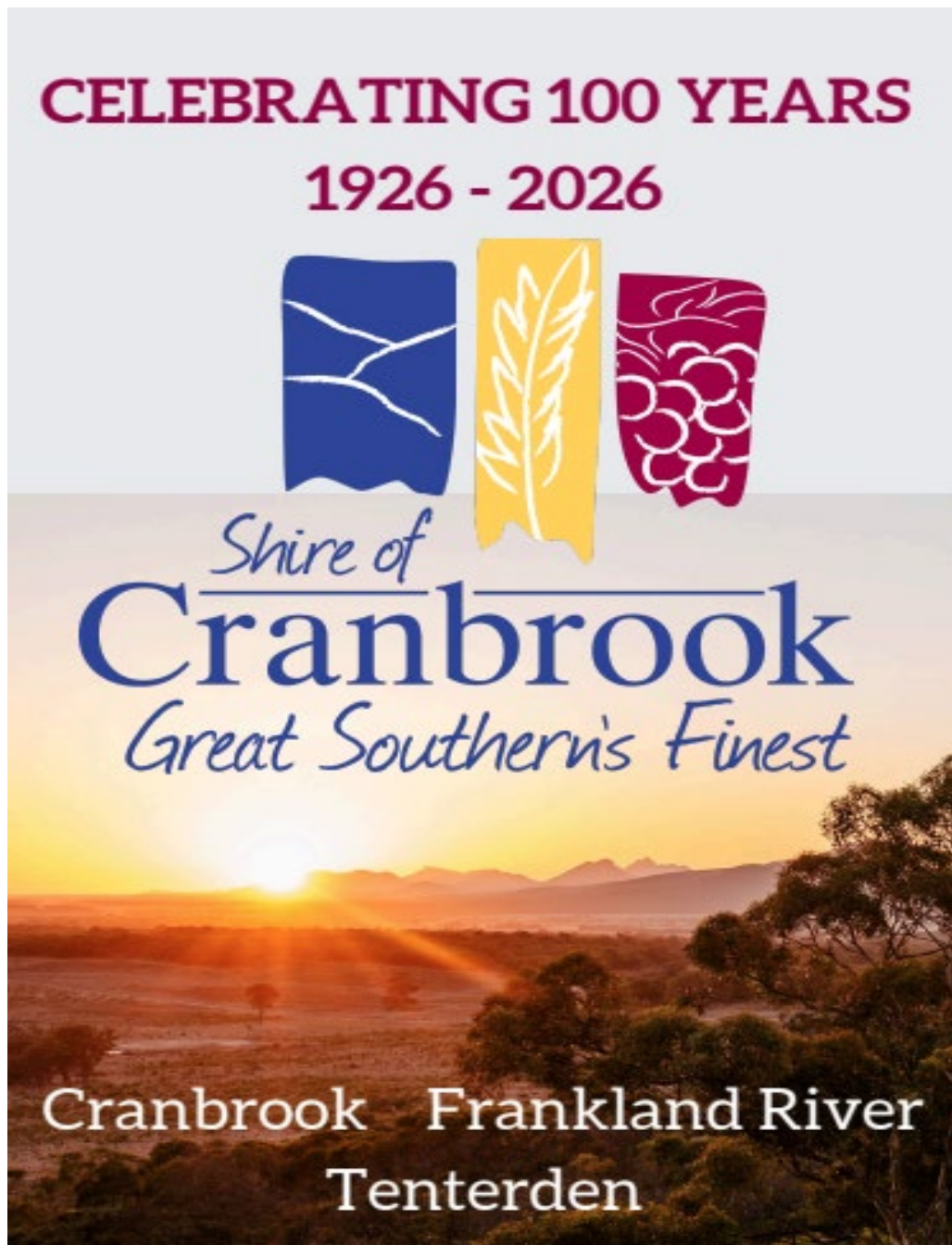


2026/2027 ANNUAL BUDGET



SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2026/27

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2026/27
Statutory fees are set under legislation and may change after the setting of Council fees					
GENERAL PURPOSE FUNDING					
Rates					
Rates Enquiry / Orders and Requisitions Fee per request	per request	N		031107	113.00
Administration Fee - Rates Instalments per instalment (per notice - excluding first notice)	per instalment	N		031106	13.00
Electoral Roll / Rate Book (Must sign Statutory Declaration)		Y		031107	82.00
GOVERNANCE					
Photocopying & Printing Charges - Black & White:					
A4 Single Sided	per page	Y		042102	0.50
A4 Double Sided	per page	Y		042102	0.70
A3 Single Sided	per page	Y		042102	0.70
A3 Double Sided	per page	Y		042102	1.10
Photocopying & Printing Charges - Colour:					
A4 Single Sided	per page	Y		042102	1.10
A4 Double Sided	per page	Y		042102	1.65
A3 Single Sided	per page	Y		042102	1.65
A3 Double Sided	per page	Y		042102	2.20
(Over 100 Copies 20% Discount, Supply of own paper deduct cost of paper only)					
Other Office Services					
Reissue of Rate Notice (electronic or hard copy)		N		042102	13.00
Laminating A4 page		Y		042103	4.00
Laminating A3 page		Y		042103	8.00
Binding - per booklet		Y		042103	7.00
Shire staff administration support / event set up	per hour	Y		042103	72.00
Request for Archived Building Plans/Licenses	per hour	Y		042103	72.00
Council Minutes (available on-line at no cost)		Y		042103	0.00
Council Minutes (hard copy - per annum)		Y		042103	164.00
Freedom of Information					
Fees are prescribed in the Freedom of Information Act Regulations 1993					
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
LAW, ORDER & PUBLIC SAFETY					
Dog Registration - per dog					
Registrations are prescribed in the Dog Act Regulations 1976					
Concession of 50% available to eligible pensioners					
Concession of 75% available for working dogs					
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
Cat Registration - per cat					
Registrations are prescribed in the Cat Act Regulations 2012					
Concession of 50% available to eligible pensioners					
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
Fines and Penalties - per animal					
Fines are as prescribed in Dog Act 1976, and Cat Act 2011					
Seizure and Impounding of a dog / cat	per animal	N		052102	143.00
Maintenance in Pound	per animal	N		052102	26.00
Destruction of Dog / Cat	per animal	N		052102	102.00
Other Stock					
Refer: Local Government (Miscellaneous Provisions) Act 1960					
Impounding					
All Stock/Head - during normal working hours		N	S	052102	143.00
All Stock/Head - after normal hours incl weekends		N	S	052102	416.00
Daily Sustenance Fees/Head		N	S	052102	57.00
Destruction - All Stock/Head		N	S	052102	143.00
Miscellaneous					
Microchipping - Dog/animal	per animal	Y		052101	67.00
Microchipping - Cat/animal	per animal	Y		052103	67.00
Bond - Animal trap		N		052102	100.00
Destruction of Animals at owner's request per animal	per animal	Y		052102	130.00
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking) per notice	per notice	N		052100	28.00
Transport fees at cost ie. Hiring of trailers, horse floats or other.					
Advertising Costs to be collected if released to original owner.					
Note: No charge is payable in respect to a suckling animal under the age of 6 months running with its mother.					
LAW, ORDER & PUBLIC SAFETY (Continued)					
Other					
Fire Maps				051111	30.00
Vehicle impounding fee		Y		053103	195.00
Vehicle impounding - recovery/towage (at cost, includes staff time)		Y		053103	at cost
Daily fee for Impounded Vehicle at Depot		Y		053103	11.00

SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2026/27

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2026/27
HEALTH					
Offensive Trade Licence					
<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
Food Premises					
Registration of a food business		N		077100	383.00
Registered food business annual renewal/inspection fee	per annum	N		077100	255.00
Variations, conditions, or cancellation of Registration of Food Businesses		N		077100	123.00
Provision of information and/or additional inspections as an enforcement agency	per hour	N		077100	225.00
Thoroughfares and Public Places (Local Law) - Stallholders/Traders					
Stallholder/trader's permit - application fee		N		077100	67.00
Stallholder/trader's permit - annual fee	per annum	N		077100	255.00
Temporary (events) stallholder/trader's permit - food stalls *	per day	N		077100	41.00
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>					
Thoroughfares and Public Places(Local Law) - Temporary Outdoor Eating Facilities on Public Places					
Outdoor eating facility or establishment on a public place - application fee		N		077100	153.00
Outdoor eating facility or establishment on a public place - annual renewal fee	per annum	N		077100	72.00
Caravan Parks and Camping Grounds					
<i>Fees are prescribed in the Caravan Parks and Camping Grounds Regulations 1997</i>					
Caravan Park or Camping Grounds - Application or Renewal	per annum	N	S	077100	200.00
Short Stay sites and sites in transit parks - per site	per annum	N	S	077100	6.00
Long stay - per site	per annum	N	S	077100	6.00
Camp sites - per site	per annum	N	S	077100	3.00
Overflow sites - per site	per annum	N	S	077100	1.50
Transfer of License	per license	N	S	077100	100.00
Lodging House					
Registration of lodging house	per annum	N		077100	255.00
HOUSING					
Staff Housing					
Staff rent is in accordance with <i>Council Policy 2.12 Workforce - Housing - Employees</i>		N		091100	Various
Other Housing					
Market rent will apply to other rentals		N		092100	Various
* Transit House 10C Currie Street, Cranbrook		Y		092100	110.00
<i>* at discretion of the CEO</i>					
COMMUNITY AMENITIES					
Onsite Effluent Disposal System Installation					
<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
COMMUNITY AMENITIES (Continued)					
Cemetery Fees					
Digging of grave - Weekdays		Y		107101	2,210.00
Digging of grave - Weekend and Public Holidays		Y		107101	3,380.00
Reopening Grave		Y		107101	3,380.00
Issue of Grant of "Right of Burial" (also applies to Niche Wall and renewals after 25 years)		N		107101	100.00
Transfer of Grant of "Right of Burial"		N		107101	100.00
Internment of Ashes in Niche Wall - Single		Y		107101	260.00
Internment of Ashes in Niche Wall - Double		Y		107101	325.00
Niche Wall Plaque - at cost from supplier		Y		107101	At cost
Internment of Ashes into existing grave		Y		107101	279.50
Removal and replacement of headstones, kerbing or monuments		Y		107101	At cost
License to erect a Headstone, Monument or Nameplate		N		107101	57.00
Undertakers License per internment		N		107101	87.00
Town Planning - Fees are prescribed in the Planning & Development Act Regulations 2009					
Town Planning Scheme					
Application for Town Planning Scheme Amendments		N		106101	At cost
Development Applications					
<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

SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2026/27

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2026/27
f) more than \$21.5m		N	S	106101	34,196.00
<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>					
COMMUNITY AMENITIES (Continued)					
Extractive Industry					
3. Extractive Industry - determining a development application where the development has not commenced or been carried out		N	S	106101	739.00
<i>If the work has already commenced or been carried out, the application fee must still be paid</i>					
Transfer of extractive industry licence		N		106101	250.00
<i>Transfer of extractive industry licence - must provide proof of original licence</i>					
Provision for subdivision clearance					
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	7,393.00
Application for home occupation					
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>					
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:-					
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
Other					
Road Closure Applications per application	per application	N	S	106101	1,000.00
Waste Facility Fees					
Replacement Waste Facility Pass	Shire residents only	Y		101105	26.00
Passenger/Motorcycle – Small Tyre		Y		101105	13.00
4x4 up to Light Truck – Medium Tyre		Y		101105	19.50
Truck – Large Tyre		Y		101105	78.00
Earthmover – Extra Large Tyre		Y		101105	195.00
<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	58.50
Users from outside Shire of Cranbrook - General household / recycling waste up to the equivalent of a 8 tonne truck load		Y		101105	442.00
COMMUNITY AMENITIES (Continued)					
Waste Collection					
Weekly Kerbside Waste Collection (140L Blue Bin) per annum		N		101101	279.50
Fortnightly Kerbside Recycling Collection (240L Green Bin) per annum		N		101100	210.60
<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>					
Replacement Bins					
240L Recycling Bins (Replacement, Includes Delivery)		Y		101102	241.80
140L Waste Bins (Replacement, Includes Delivery)		Y		101102	209.30
Replacement recycling/waste bin lids (including install)		Y		101102	65.00
RECREATION & CULTURE					
Cranbrook Hall					
Main Hall, Supper Room and Kitchen - per day	per day	Y		111101	250.00
Main Hall, Supper Room and Kitchen - per half day	per half day	Y		111101	150.00
Supper Room and Kitchen	per day	Y		111101	108.00
Indoor Sports per hour - Council Approved		Y		111101	22.00
Community Organisations - Refer to Council Policy 4.12		N		111101	N/C
Special Occasion Bond-eg Birthday, Engagement, Anniversary, Wedding etc		N		111101	500.00
Set Up Fee		Y		111101	72.00
Cleaning Fee (failure to clean and tidy venue and equipment)		Y		111101	72.00
Frankland River Hall					
Main Hall, Supper Room and Commercial Kitchen and Youth Room - per day	per day	Y		111102	500.00
Main Hall, Supper Room and Commercial Kitchen and Youth Room - per half day	per half day	Y		111102	250.00
Commercial Kitchen and Supper Room - per day	per day	Y		111102	250.00
Commercial Kitchen and Supper Room - per half day	per half day	Y		111102	125.00
Youth Space and Supper Room - per day	per day	Y		111102	90.00
Youth Space and Supper Room - per half day	per half day	Y		111102	45.00
Indoor Sports per hour - main stadium- Council Approved	per hour	Y		111102	22.00
Community Organisations - Refer to Council Policy 4.12		Y		111102	
Special Occasion Bond-eg Birthday, Engagement, Anniversary, Wedding etc		N		111102	500.00
Set Up Fee	per hour	Y		111102	72.00
Cleaning Fee (failure to clean and tidy venue and equipment)	per hour	Y		111102	72.00
Cranbrook Community Hub					
<i>All hire includes shared use of kitchen + toilet facilities</i>					
Creative Industries Room - Half Day Hire		Y		111107	22.00
Creative Industries Room - Full Day Hire		Y		111107	36.00
Community Room - Half Day Hire		Y		111107	22.00
Community Room - Full Day Hire		Y		111107	36.00

SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2026/27

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2026/27
Training Room - Half Day Hire		Y		111107	67.00
Training Room - Full Day Hire		Y		111107	108.00
Allied Health Rooms - Half Day Hire		Y		111107	28.00
Allied Health Rooms - Full Day Hire		Y		111107	46.00
Office - Half Day Hire		Y		111107	22.00
Office - Full Day Hire		Y		111107	36.00
Civic Space - Half Day Hire		Y		111107	36.00
Civic Space - Full Day Hire		Y		111107	57.00
Tea and coffee (functions)		Y		111107	3.00
Set Up Fee	per hour	Y		111107	72.00
Cleaning Fee (failure to clean and tidy venue and equipment)	per hour	Y		111107	72.00

SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2026/27

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2026/27
RECREATION & CULTURE (Continued)					
Frankland River Community Centre					
Hire of Lecture Room - Half Day Hire		Y		111104	46.00
Hire of Lecture Room - Full Day Hire		Y		111104	77.00
Hire of Office - Half Day Hire		Y		111104	22.00
Hire of Office - Full Day Hire		Y		111104	36.00
Hire of Clinic - Half Day Hire		Y		111104	28.00
Hire of Clinic - Full Day Hire		Y		111104	46.00
Community Organisations - Refer to Council Policy 4.12		Y		111104	N/C
Set Up Fee	per hour	Y		111104	72.00
Cleaning Fee (failure to clean and tidy venue and equipment)	per hour	Y		111104	72.00
Equipment Hire					
<i>Breakages and/or non-return will be charged at replacement cost</i>				CB / FR	
Bain Marie		Y		111101 / 111102	41.00
Tressels per unit		Y		111101 / 111102	13.00
Chairs per unit		Y		111101 / 111102	4.00
Cutlery - per dozen or part thereof		Y		111101 / 111102	7.00
Crockery - per dozen or part thereof		Y		111101 / 111102	7.00
Urn		Y		111101 / 111102	28.00
Horse Paddock Fees					
Per year / Per paddock		Y		113102	612.00
Lake Site Fees					
Camping at Lake Poorrarecup		Y		112102	15.00
<i>Fee is per vehicle/motorbike per night</i>					
Books					
Sale of ANZAC Books		Y		116102	46.00
Sale of History Books - Hard Cover		Y		116101	26.00
Sale of History Books - Soft Cover		Y		116101	16.00
Plus postage at cost		Y			
Community and Youth Events					
Community and youth programs and events - excursions and contracted activities	per event	N		116104	\$0 - 100% of activity cost
Gym Fees					
Cranbrook Community Gym fees - 12 months Adult		Y		111108	204.00
Cranbrook Community Gym fees - 6 months Adult		Y		111108	153.00
Cranbrook Community Gym fees - 3 months Adult		Y		111108	77.00
Cranbrook Community Gym fees - 1 month Adult		Y		111108	41.00
Cranbrook Community Gym fees - 12 months Student/Concession		Y		111108	123.00
Cranbrook Community Gym fees - 6 months Student/Concession		Y		111108	102.00
Cranbrook Community Gym fees - 3 months Student/Concession		Y		111108	51.00
Cranbrook Community Gym fees - 1 month Student/Concession		Y		111108	26.00
Cranbrook Community Gym fees - Access card deposit		Y		111108	50.00
Cranbrook Community Gym fees - Access card replacement fee		Y		111108	50.00
<i>All members may be required to undertake a gym induction prior to taking out membership.</i>					
ECONOMIC SERVICES					
Building Control - Fees are prescribed in the Building Act Regulations 2012 - Schedule 2					
Applications for Building Permits, Demolition Permits					
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
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

SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2026/27

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2026/27
ECONOMIC SERVICES (Continued)					
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	2,123.00
Application as defined in regulation 61 (battery powered smoke alarm)		N	S	133100	176.30
Construction Training Fund Levy					
BCITF - Levy		N	S	401002	= 0.2% of the estimated value of construction over \$20,000
BCITF - Commission		Y	S	133101	8.25
Building Services Levy					
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
ECONOMIC SERVICES (Continued)					
CARAVAN PARKS					
PLEASE NOTE: There are no refunds on cancellations with less than 72 hours notice for all Council facilities including caravan park accommodation.					
CRANBROOK					
Chalet (without ensuite)					
Daily		Y		132101	110.00
Park Home (with ensuite)					
Daily		Y		132101	150.00
Weekly		Y		132101	0.00
Per Person extra - Daily		Y		132101	0.00
Per Person extra - Weekly		Y		132101	0.00
Powered Sites					
Daily *		Y		132101	40.00
* charge applies to all caravan sites whether occupied or vacant					
Unpowered Sites					
Daily		Y		132101	25.00
Cranbrook RV Rest Stop					
Per Night		Y		132111	5.00
Other Charges					
Washer / Dryer - per load		Y		132101	4.00
Casual Shower - daily per person		Y		132101	5.00
Booking cancellation charge *		Y		132102	25.00
* for cancellations with greater than 72 hours notice					
FRANKLAND RIVER					
Park Home (with ensuite)					
Daily		Y		132102	150.00
Frankland River Worker Accommodation					
Daily		Y		132102	110.00
Frankland River Caravan Park (Continued)					
Powered Sites					
Daily		Y		132102	40.00
* charge applies to all caravan sites whether occupied or vacant					
Unpowered Sites					
Daily		Y		132102	25.00
Other Charges					
Washer / Dryer - per load		Y		132102	4.00
Casual Shower - daily per person		Y		132102	5.00
Booking cancellation charge *		Y		132102	25.00
* for cancellations with greater than 72 hours notice					
ECONOMIC SERVICES (Continued)					
Tourism - Promotional Items					
Wine Glasses	each	Y		132105	11.00
Travel Mugs	each	Y		132105	13.00
Coasters	each	Y		132105	46.00
Postcards	each	Y		132105	2.00

SHIRE OF CRANBROOK - SCHEDULE OF FEES AND CHARGES 2026/27

Description	Basis	GST (inc)	Statutory fee "S"	GL Number	2026/27
Fridge Magnets	each	Y		132105	7.00
Water (Minimum Charge \$15) - CB + FR Standpipes					
<i>(only available for domestic use)</i>					
Per 1000 Litres		N		136100	4.00
Community Buses					CB / FR
<i>Buses limited to travel within the Great Southern or at the discretion of the Chief Executive Officer</i>					
Full Day Hire - 24 Hours maximum		Y		136106 / 136107	184.00
Half Day Hire - 6 Hours maximum		Y		136106 / 136107	92.00
Weekly Hire (restricted to 1,500kms, then per km rate applies)		Y		136106 / 136107	980.00
Per Kilometre		Y		136106 / 136107	0.75
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	72.00
Community Bus Trailer Per Day		Y		136106 / 136107	13.00
PRIVATE WORKS					
Plant Hire (includes labour, overheads and parts*) - No Dry Hire					
Grader		Y		141100	396.50
Loader		Y		141100	396.50
Backhoe		Y		141100	331.50
8m³ Truck (13T)		Y		141100	370.50
3m³ Isuzu Truck (Tipper)		Y		141100	299.00
Isuzu Dual Cab Truck		Y		141100	234.00
Multi Tyred Roller		Y		141100	331.50
Vibrating Roller		Y		141100	331.50
Tractor		Y		141100	247.00
Front Deck Mower		Y		141100	266.50
Skidsteer/Mini Excavator		Y		141100	286.00
Skidsteer with Trencher		Y		141100	325.00
Road Broom		Y		141100	195.00
12m³ Side Tipper & Side Tipping Trailer		Y		141100	663.00
12m³ Side Tipper		Y		141100	318.50
Excavator (Mobilisation costs extra)		Y		141100	409.50
Excavator with Mulcher (Mobil. costs extra)		Y		141100	591.50
PRIVATE WORKS (Continued)					
Float Trailer or Utility		Y		141100	234.00
Sundry Plant including operator (eg Chainsaw, lawnmower)		Y		141100	234.00
Rural Road Number (Replacement or additional number)		Y		141100	78.00
* NOTE: If Shire Labour, incl plant operators is required out of ordinary operating hrs, then the appropriate overtime rate will apply					
Labour Hire (per hour) Normal Working Hours (overtime rates apply outside of normal working hours)					
Normal Working Hours - Works Staff		Y		141100	102.00
Normal Working Hours - Supervisor		Y		141100	153.00
Professional Engineering Fees		Y		141100	153.00
Travel/km		Y		141100	2.15
Items Available without Shire Operator - Per Day					
Tandem Box Trailer		Y		141100	87.00
6 x 4 Trailer		Y		141100	87.00
Plate Compactor		Y		141100	153.00
Cement Mixer		Y		141100	245.00
Jackhammer		Y		141100	184.00
Materials - Per Unit					
<i>Independent arrangements for community groups for sand/gravel/aggregate can be made by contacting the Chief Executive Officer.</i>					

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

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,526,162	3,358,174	3,330,442
Grants, subsidies and contributions		1,003,957	3,128,116	1,265,199
Fees and charges	14	532,166	495,862	392,008
Interest revenue	10(a)	208,527	204,115	194,200
Other revenue		60,600	179,357	205,225
		5,331,412	7,365,624	5,387,074
Expenses				
Employee costs		(3,399,558)	(3,117,145)	(3,183,109)
Materials and contracts		(1,926,399)	(1,563,015)	(1,612,073)
Utility charges		(190,120)	(184,945)	(136,964)
Depreciation	6	(7,245,934)	(7,245,934)	(7,177,819)
Finance costs	10(c)	0	(19)	(423)
Insurance		(265,333)	(264,066)	(261,158)
Other expenditure		(126,348)	(106,867)	(123,762)
		(13,153,692)	(12,481,991)	(12,495,308)
		(7,822,280)	(5,116,367)	(7,108,234)
Capital grants, subsidies and contributions		2,556,469	3,549,374	4,742,205
Profit on asset disposals	5	9,000	29,663	242,749
Loss on asset disposals	5	(4,843)	(9,893)	(3,604)
Fair value adjustments to financial assets at fair value through profit or loss		0	56,668	0
		2,560,626	3,625,812	4,981,350
Net result for the period		(5,261,654)	(1,490,555)	(2,126,884)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(5,261,654)	(1,490,555)	(2,126,884)

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates	\$ 3,526,162	\$ 3,408,747	\$ 3,412,942
Grants, subsidies and contributions	1,003,957	3,260,936	1,844,197
Fees and charges	532,166	495,862	392,008
Interest revenue	208,527	204,115	194,200
Goods and services tax received	0	594,129	541,791
Other revenue	60,600	179,357	205,225
	5,331,412	8,143,146	6,590,363

Payments

Employee costs	(3,399,558)	(3,053,374)	(3,274,187)
Materials and contracts	(1,926,399)	(1,264,730)	(1,476,688)
Utility charges	(190,120)	(184,945)	(136,964)
Finance costs	0	(19)	(423)
Insurance paid	(265,333)	(264,066)	(261,158)
Goods and services tax paid	0	(734,947)	(381,900)
Other expenditure	(126,348)	(106,867)	(123,762)
	(5,907,758)	(5,608,948)	(5,655,082)

Net cash provided by (used in) operating activities

4 (576,346) 2,534,198 935,281

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a) (1,203,675)	(1,706,755)	(2,474,518)
Payments for construction of infrastructure	5(b) (4,308,446)	(3,670,127)	(5,590,483)
Proceeds from capital grants, subsidies and contributions	2,556,469	3,549,374	4,713,728
Proceeds from disposal of property, plant and equipment	5(a) 311,157	355,538	578,306
Proceeds on financial assets at amortised cost - self supporting loans	8(a) 0	7,500	0
	(2,644,495)	(1,464,470)	(2,772,967)

Net cash (used in) investing activities

CASH FLOWS FROM FINANCING ACTIVITIES

Payments for principal portion of lease liabilities	7 0	(6,542)	(6,542)
Net cash (used in) financing activities	0	(6,542)	(6,542)

Net increase (decrease) in cash held

(3,220,841) 1,063,186 (1,844,228)

Cash at beginning of year 6,653,666 5,590,480 5,590,480

Cash and cash equivalents at the end of the year 4 **3,432,825** **6,653,666** **3,746,252**

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 2027

OPERATING ACTIVITIES

Revenue from operating activities

General rates	2(a)(i)	3,229,195	3,068,434	3,066,642
Rates excluding general rates	2(a)	296,967	289,740	263,800
Grants, subsidies and contributions		1,003,957	3,128,116	1,265,199
Fees and charges	14	532,166	495,862	392,008
Interest revenue	10(a)	208,527	204,115	194,200
Other revenue		60,600	179,357	205,225
Profit on asset disposals	5	9,000	29,663	242,749
Fair value adjustments to financial assets at fair value through profit or loss		0	56,668	0

Expenditure from operating activities

Employee costs		(3,399,558)	(3,117,145)	(3,183,109)
Materials and contracts		(1,926,399)	(1,563,015)	(1,612,073)
Utility charges		(190,120)	(184,945)	(136,964)
Depreciation	6	(7,245,934)	(7,245,934)	(7,177,819)
Finance costs	10(c)	0	(19)	(423)
Insurance		(265,333)	(264,066)	(261,158)
Other expenditure		(126,348)	(106,867)	(123,762)
Loss on asset disposals	5	(4,843)	(9,893)	(3,604)
		(13,158,535)	(12,491,884)	(12,498,912)

Non cash amounts excluded from operating activities

Amount attributable to operating activities	3(c)	7,241,777	7,147,651	6,938,674
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INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		2,556,469	3,549,374	4,742,205
Proceeds from disposal of property, plant and equipment	5(a)	311,157	355,538	578,306
Proceeds from financial assets at amortised cost - self supporting loans	8(a)	0	7,500	0
		2,867,626	3,912,412	5,320,511

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(1,203,675)	(1,706,755)	(2,474,518)
Acquisition of infrastructure	5(b)	(4,308,446)	(3,670,127)	(5,590,483)
Payments for financial assets at amortised cost - term deposits		0	0	0
		(5,512,121)	(5,376,882)	(8,065,001)

Amount attributable to investing activities

		(2,644,495)	(1,464,470)	(2,744,490)
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FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	9(a)	872,163	505,676	937,475
		872,163	505,676	937,475

Outflows from financing activities

Payments for principal portion of lease liabilities	7	0	(6,542)	(6,542)
Transfers to reserve accounts	9(a)	(300,522)	(667,855)	(282,240)
		(300,522)	(674,397)	(288,782)

Amount attributable to financing activities

		571,641	(168,721)	648,693
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities	3	2,649,200	2,174,669	2,026,212
Amount attributable to investing activities		(576,346)	2,107,722	69,585
Amount attributable to financing activities		(2,644,495)	(1,464,470)	(2,744,490)
		571,641	(168,721)	648,693

Surplus remaining after the imposition of general rates

	3	0	2,649,200	0
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This statement is to be read in conjunction with the accompanying notes.

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

1 BASIS OF PREPARATION

The annual budget of the Shire of 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. A separate statement of those monies appears at Note 11 to the annual budget.

2025/26 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
(i) General rates									
Residential	Gross rental valuation	0.112078	246	3,018,932	338,356	500	338,856	321,763	319,065
Commercial	Gross rental valuation	0.112078	5	98,460	11,035		11,035	9,721	10,496
Rural	Unimproved valuation	0.003833	401	751,189,000	2,879,304		2,879,304	2,736,950	2,737,081
Total general rates			652	754,306,392	3,228,695	500	3,229,195	3,068,434	3,066,642
(ii) Minimum payment									
Residential	Gross rental valuation	812.00	139		112,868		112,868	107,030	107,800
Commercial	Gross rental valuation	812.00	7		5,684		5,684	5,390	5,390
Rural	Unimproved valuation	854.00	71		60,634		60,634	59,130	59,130
Mining tenements	Unimproved valuation	854.00	3		2,562		2,562	2,971	6,480
Total minimum payments			220	0	181,748	0	181,748	174,521	178,800
Total general rates and minimum payments			872	754,306,392	3,410,443	500	3,410,943	3,242,955	3,245,442
(iii) Ex-gratia rates									
CBH					85,219		85,219	85,219	85,000
FPC					30,000		30,000	30,000	
Total ex-gratia rates			0	0	115,219	0	115,219	115,219	85,000
Total rates					3,525,662	500	3,526,162	3,358,174	3,330,442
Instalment plan charges							4,610	4,521	4,000
Instalment plan interest							12,000	13,194	12,000
Late payment of rate or service charge interest							14,000	14,152	12,000
							30,610	31,867	28,000

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

*Rateable Value at time of adopting budget.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

1/10/2026 Paid within 35 days from date of issue

Option 2 (Two Instalments)

1/10/2026 Paid within 35 days from date of issue
 4/02/2027 Payment due 126 days from first instalment

Option 3 (Four Instalments)

1/10/2026 Paid within 35 days from date of issue
 3/12/2026 Payment due 63 days from first instalment
 4/02/2027 Payment due 63 days from second instalment
 8/04/2027 Payment due 63 days from third instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	1/10/2026	0	0.0%	11.0%
Option two				
First instalment	1/10/2026	0	0.0%	11.0%
Second instalment	4/02/2027	11	5.5%	11.0%
Option three				
First instalment	1/10/2026	0	0.0%	11.0%
Second instalment	3/12/2026	11	5.5%	11.0%
Third instalment	4/02/2027	11	5.5%	11.0%
Fourth instalment	8/04/2027	11	5.5%	11.0%

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Employee provisions
Other 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: Reserve accounts
Less: Current assets not expected to be received at end of year
- Financial assets at amortised cost - self supporting loans
Add: Current liabilities covered by funds held in reserve account
- Current portion of employee benefit provisions

Total adjustments to net current assets

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	3,432,825	6,653,666	3,746,252
	7,000	7,000	5,500
	472,280	472,280	172,606
	67,291	67,291	0
	50,947	50,947	42,725
	4,030,343	7,251,184	3,967,083
	(344,005)	(344,005)	(659,274)
	(152,077)	(152,077)	0
	(421,946)	(421,946)	(410,677)
	0	0	(57,666)
	(918,028)	(918,028)	(1,127,617)
	3,112,315	6,333,156	2,839,466
3(b)	(3,112,315)	(3,683,956)	(2,839,466)
	0	2,649,200	0
9	(3,242,033)	(3,813,674)	(2,996,262)
		(7,000)	(5,500)
	129,718	136,718	162,296
	(3,112,315)	(3,683,956)	(2,839,466)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

Less: Profit on asset disposals

Less: Fair value adjustments to financial assets at fair value through profit and loss

Add: Loss on asset disposals

Add: Depreciation

Movement in current liabilities associated funds held in reserve account:

- Current portion of employee benefit provisions

Non-cash movements in non-current assets and liabilities:

- Financial assets at amortised cost - self supporting loans

- Employee benefit provisions

Non cash amounts excluded from operating activities

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
5	(9,000)	(29,663)	(242,749)
		(56,668)	0
5	4,843	9,893	3,604
6	7,245,934	7,245,934	7,177,819
	0	20,521	
	0	4,000	
	0	(46,366)	
	7,241,777	7,147,651	6,938,674

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

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

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

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Cash and cash equivalents	3,432,825	6,653,666	3,746,252
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
Cash and cash equivalents	3,394,110	3,965,751	2,996,262
	3,394,110	3,965,751	2,996,262
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Reserve accounts	9 3,242,033	3,813,674	2,996,262
Contract liabilities	152,077	152,077	
Total restricted financial assets	3,394,110	3,965,751	2,996,262

(b) Reconciliation of net cash provided by operating activities

Net result		(5,261,654)	(1,490,555)	(2,126,884)
Non-cash items:				
Depreciation	6	7,245,934	7,245,934	7,177,819
(Profit) on sale of assets	5	(4,157)	(19,770)	(239,145)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(56,668)	0
Changes in assets and liabilities:				
(Increase)/decrease in receivables		0	(81,025)	296,491
(Increase) in inventories		0	(25,278)	0
Decrease in other assets		0	710,988	135,385
(Decrease) in trade and other payables		0	(297,325)	(91,078)
(Increase)/decrease in contract liabilities		0	123,600	(28,477)
Increase in capital grant/contributions liabilities		0	0	524,898
(Decrease) in employee related provisions		0	(26,329)	
Capital grants, subsidies and contributions		(2,556,469)	(3,549,374)	(4,713,728)
Net cash provided by/(used in) operating activities		(576,346)	2,534,198	935,281

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss		Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss		Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	
(a) Property, Plant and Equipment															
Buildings - specialised	\$ 457,928	\$ 311,157	\$ 9,000	\$ 0		\$ 831,762	\$ 355,538	\$ 29,663	\$ 0		\$ 953,477	\$ 578,306	\$ 242,749	\$ 0	
Plant and equipment	745,747	(307,000)	9,000	(4,843)		874,993	(335,768)	29,663	(9,893)		1,521,041	(339,161)	242,749	(3,604)	
Total	1,203,675	(307,000)	9,000	(4,843)		1,706,755	(335,768)	29,663	(9,893)		2,474,518	(339,161)	242,749	(3,604)	
(b) Infrastructure															
Infrastructure - roads	3,331,897			0		3,399,370			0		4,110,227			0	
Infrastructure - drainage				0					0		585,756			0	
Infrastructure - bridges	564,000			0					0		629,000			0	
Other infrastructure - other	412,549			0		270,757			0		265,500			0	
Total	4,308,446	0	0	0		3,670,127	0	0	0		5,590,483	0	0	0	
Total	5,512,121	(307,000)	9,000	(4,843)		5,376,882	(335,768)	29,663	(9,893)		8,065,001	(339,161)	242,749	(3,604)	

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 2027

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - landfill sites
Infrastructure - bridges
Infrastructure - car parks
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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
198,170	198,170	196,401
525,368	525,368	513,021
24,524	24,524	16,650
676,834	676,834	715,608
4,800,757	4,800,757	4,702,241
63,644	63,644	60,513
159,962	159,962	157,545
37,862	37,862	44,855
662,296	662,296	662,296
34,938	34,938	34,938
55,206	55,206	54,842
6,373	6,373	18,909
7,245,934	7,245,934	7,177,819
157,533	157,533	140,591
191,160	191,160	202,819
15,998	15,998	15,998
149,794	149,794	156,385
387,566	387,566	386,473
5,734,049	5,734,049	5,629,983
68,285	68,285	58,239
541,549	541,549	587,331
7,245,934	7,245,934	7,177,819

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 - landfill sites	7 to 30 years
Infrastructure - bridges	50 to 60 years
Infrastructure - car parks	30 to 50 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 2027

8. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2027 and did not have or budget to have any borrowings for the year ended 30th June 2026

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

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	22,000	22,000	22,000
Credit card balance at balance date			
Total amount of credit unused	22,000	22,000	22,000

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27			2025/26			Actual			2025/26			Budget		
	Opening Balance	Transfer to	Closing Balance	Opening Balance	Transfer to	Closing Balance	Opening Balance	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Closing Balance	Opening Balance	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council															
(a) Leave reserve	136,718	4,481	141,199	132,295	4,423	136,718	132,295		136,718	132,295	4,348			0	136,643
(b) Plant reserve	230,190	7,545	237,735	319,495	10,695	230,190	319,495	(100,000)	230,190	319,495	10,500	(100,000)		0	229,995
(c) Waste and water management reserve	42,305	1,387	43,692	40,944	1,362	42,305	40,944		42,305	40,944	1,346			0	42,290
(d) Information technology & office equipment re	249,682	8,184	257,866	241,622	8,060	249,682	241,622		249,682	241,622	7,940			0	249,562
(e) Building asset management reserve	222,581	7,295	229,876	251,401	8,426	222,581	251,401	(37,244)	222,581	251,401	8,262	(37,244)		0	222,419
(f) Community associations financial assistance	47,749	6,565	54,314	38,900	8,849	47,749	38,900		47,749	38,900	1,278			0	40,178
(g) Roadworks reserve	208,004	6,818	214,822	201,287	6,716	208,004	201,287		208,004	201,287	6,615			0	207,902
(h) Land reserve	102,638	3,364	106,002	99,341	3,297	102,638	99,341		102,638	99,341	3,265			0	102,606
(i) Frankland river sporting facilities reserve	190,768	6,253	197,021	184,540	6,228	190,768	184,540		190,768	184,540	6,065			0	190,605
(j) Housing reserve	414,169	13,575	427,744	400,736	13,432	414,169	400,736		414,169	400,736	13,169			0	413,905
(k) Frankland river asset replacement fund (bow	92,149	3,020	95,169	89,218	2,931	92,149	89,218		92,149	89,218	2,932			0	92,150
(l) Cranbrook asset replacement fund (bowling f	31,390	1,029	32,419	59,936	1,954	(30,500)	59,936		31,390	59,936	1,970	(30,500)		0	31,406
(m) Community Facilities Upgrade reserve	1,125,188	207,402	876,427	1,130,499	200,102	1,125,188	1,130,499	(205,412)	1,125,188	1,130,499	199,391	(603,878)		0	726,012
(n) Emergency response reserve	147,485	4,834	152,319	142,723	4,762	147,485	142,723		147,485	142,723	4,690			0	147,413
(o) Works depot reserve	82,641	2,709	45,350	151,301	5,007	82,641	151,301	(73,667)	82,641	151,301	4,972	(107,000)		0	49,273
(p) Refuse site reserve	63,335	2,076	65,411	61,259	2,076	63,335	61,259		63,335	61,259	2,013			0	63,272
(q) Bridges reserve	400,827	13,138	37,965	81,000	378,680	400,827	81,000	(58,853)	400,827	81,000	2,662	(58,853)		0	24,809
(r) Revaluation expense reserve	25,855	847	26,702	25,000	855	25,855	25,000		25,855	25,000	822			0	25,822
	3,813,674	300,522	(872,163)	3,651,497	667,855	(505,676)	3,651,497	(937,476)	3,813,674	3,651,497	282,240	(937,476)		0	2,996,262

(b) Reserve Accounts - Purposes

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

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

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

10. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	182,527	176,769	170,200
Other interest revenue	26,000	27,346	24,000
	<u>208,527</u>	<u>204,115</u>	<u>194,200</u>
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	42,000	40,779	40,000
Other services	2,950	2,950	3,500
	<u>44,950</u>	<u>43,729</u>	<u>43,500</u>
(c) Interest expenses (finance costs)			
Interest on lease liabilities (refer Note 7)	0	19	423
	<u>0</u>	<u>19</u>	<u>423</u>
(d) Write offs			
General rate	500	30,225	500
	<u>500</u>	<u>30,225</u>	<u>500</u>

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

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Council member 1			
President's allowance	0	4,383	14,664
Meeting attendance fees	0	3,551	11,879
Annual allowance for ICT expenses	0	398	1,330
	0	8,332	27,873
Council member 2			
Deputy President's allowance	3,794	3,666	3,666
Meeting attendance fees	6,147	5,939	5,939
Annual allowance for ICT expenses	1,500	665	665
	11,441	10,270	10,270
Council member 3			
President's allowance	15,177	10,281	0
Meeting attendance fees	12,295	10,103	5,939
Annual allowance for ICT expenses	3,000	1,131	665
	30,472	21,515	6,604
Council member 4			
Meeting attendance fees	6,147	5,939	5,939
Annual allowance for ICT expenses	1,500	665	665
Travel and accommodation expenses	0	447	0
	7,647	7,051	6,604
Council member 5			
Meeting attendance fees	6,147	5,939	5,939
Annual allowance for ICT expenses	1,500	665	665
	7,647	6,604	6,604
Council member 6			
Meeting attendance fees	0	4,355	5,939
Annual allowance for ICT expenses	0	422	665
	0	4,777	6,604
Council member 7			
Meeting attendance fees	0	1,775	5,939
Annual allowance for ICT expenses	0	199	665
	0	1,974	6,604
Council member 8			
Meeting attendance fees	6,147	3,448	0
Annual allowance for ICT expenses	1,500	466	0
	7,647	3,914	0
Council member 9			
Meeting attendance fees	6,147	737	0
Annual allowance for ICT expenses	1,500	177	0
	7,647	914	0
Council member 10			
Meeting attendance fees	6,147	1,584	0
Annual allowance for ICT expenses	1,500	177	0
	7,647	1,761	0
Total Council Member Remuneration	80,148	67,112	71,163
President's allowance	15,177	14,664	14,664
Deputy President's allowance	3,794	3,666	3,666
Meeting attendance fees	49,177	43,370	47,513
Annual allowance for ICT expenses	12,000	4,965	5,320
Travel and accommodation expenses	0	447	0
	80,148	67,112	71,163

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

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

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.

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12. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

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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.



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14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	193	190	250
General purpose funding	8,792	8,626	8,500
Law, order, public safety	5,154	5,053	4,600
Health	1,050	1,029	1,475
Housing	69,158	67,802	78,768
Community amenities	150,210	116,757	112,502
Recreation and culture	20,410	19,617	16,975
Economic services	199,556	200,668	155,150
Other property and services	77,643	76,120	13,788
	532,166	495,862	392,008

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