



SHIRE OF

Chapman Valley

love the rural life!

ANNUAL BUDGET 2025/2026





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Acknowledgement of Country

The Shire of Chapman Valley would like to respectfully acknowledge the Naaguja peoples who are the traditional owners and first people of the land on which we stand.

We would like to pay our respect to the elders past, present and emerging for they hold the memories, the traditions, the culture and hopes of the Naaguja peoples.

Our Aim

To maintain and build population while ensuring financial and asset management is robust to allow for effective service delivery as an independent shire participating in the growth of the region.

Our Shire and Community will:

- Value our past and embrace our future;
- Experience a safe and peaceful place to work, live or visit;
- Enhance the Valley lifestyle with an area specific approach to community development;
- Ensure ongoing sustainability through affordable development and informed decision making; and
- Welcome local tourism activities and encourage participation in regional tourism strategies.

Shire Vision

A thriving and diverse community, embracing our coastline, ranges and rural settings to support growth and prosperity, while enjoying our peaceful and quiet lifestyle.



Presidents Message

As we enter the 2025/2026 financial year, I am honoured to take on the role of Shire President and present this year's budget to our community. Our council remains firmly committed to responsible financial stewardship, delivering quality services, and building a sustainable future for Chapman Valley.

This budget has been crafted with strategic care and a clear focus on the community's priority needs. It sustains essential services, advances important local projects, and reinforces our vision for long-term prosperity. We have worked diligently to minimise the impact on households while managing increasing costs and inflationary pressures faced by local governments everywhere.

Thanks to prudent financial management, we have restricted the average rate increase to 5%—a level necessary to maintain service standards and continue supporting the infrastructure, services, and programs that our residents rely on and value.

Maintaining our road network remains a high focus this year, ensuring safe and efficient transport routes for residents, businesses, and visitors alike. We recognise that well-maintained roads are vital to our community's connectivity and economic vitality, and this budget prioritises investments to uphold and improve our road infrastructure.

This year, however, brings additional financial challenges. In particular, I wish to note the ongoing reduction in revenue from Financial Assistance Grants, which continues to put pressure on our budget. This decline means we must remain vigilant, ensuring that every dollar is allocated wisely and that we continue seeking operational efficiencies to protect vital community services.

Despite these challenges, we look forward to another productive year, focused on enhancing the Shire's liveability, supporting local businesses, and nurturing the strong community spirit that defines Chapman Valley.

Thank you for your support and trust as we navigate these changes together and work towards a resilient and prosperous 2025/2026.

Budget Highlights

At the beginning of each financial year a comprehensive budget setting process is undertaken, which attempts to match spending plans for the year, to the total of all sources funding for that year.

The 2025-2026 budget has been based on an annual expenditure of \$12,679,739.

Key Projects

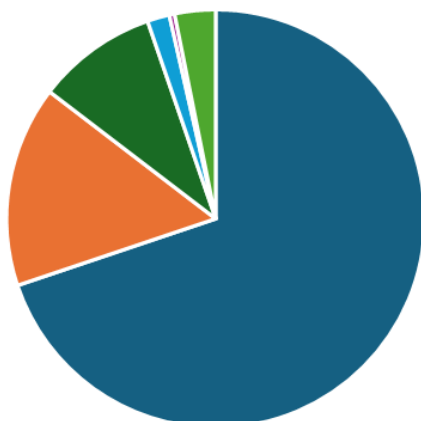
The main capital projects included for the year are:

- Nabawa Redevelopment Centre \$2.8mil
- Capital Roadworks Program \$1.4 mil
- Land & Buildings – Nabawa Depot Upgrades
- Economic & Tourism Strategy

Financial Summary

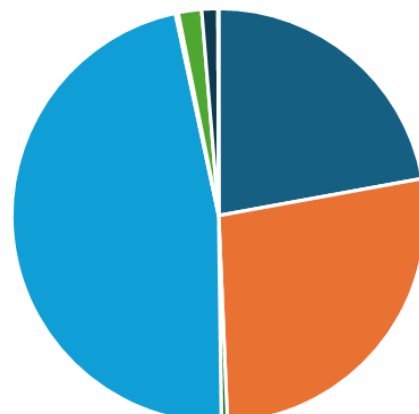
Operating Income

- Rates
- Grants, subsidies and contributions
- Fees and charges
- Interest revenue
- Other revenue
- Profit on asset disposals



Operating Expenditure

- Employee costs
- Materials and contracts
- Utility charges
- Depreciation
- Finance costs
- Insurance
- Other expenditure
- Loss on asset disposals





Your Council

Shire President

Nicole Batten

crbatten@chapmanvalley.wa.gov.au

Contact: 0429 311 040

Current Term Expires: October 2025

Deputy President

Trevor Royce

crroyce@chapmanvalley.wa.gov.au

Contact: 0439 251 080

Current Term Expires: October 2027

Councillor

Liz Elliott-Lockhart

creliott-

lockhart@chapmanvalley.wa.gov.au

Contact: 0427 205 069

Current Term Expires: October 2025

Councillor

Katie Low

crlow@chapmanvalley.wa.gov.au

Contact: 0427 381 140

Current Term Expires: October 2027

Councillor

Philip Blakeway

crblakeway@chapmanvalley.wa.gov.au

Contact: 0428 234 608

Current Term Expires: October 2027

Councillor

Emma Rodney

crrodney@chapmanvalley.wa.gov.au

Contact: 0448 602 141

Current Term Expires: October 2025

Councillor

Vacant



Council Meetings

Council Meetings are held at 9.00am on the third Thursday of each month in the Council Chambers at the Shire of Chapman Valley Administration Centre located at 3270 Chapman Valley Road, Nabawa.

Visit www.chapmanvalley.wa.gov.au or call (08) 99205011 for the dates of each Ordinary Meetings of Council.

Meeting agendas and minutes are available from Shire's Administration Centre or can be downloaded from the website.


18 JULY 2025	21 AUG 2025	18 SEPT 2025
16 OCT 2025	20 NOV 2025	18 DEC 2025
JAN 2025 NO MEETING	19 FEB 2026	19 MAR 2026
16 APR 2026	21 MAY 2026	18 JUN 2026

Council Elections

Local government elections will be held in October 2025; with terms ending for:

- Cr Nicole Batten
- Cr Elizabeth-Anne Elliott-Lockhart
- Cr Emma Rodney
- One new vacant position due to the outgoing of Kirrilee Warr

Residents are automatically enrolled to vote if they are on the State Electoral Roll. If you are not on the state Electoral Roll and meet the eligibility criteria, or if you have changed address recently, you must



complete an enrolment form. Enrolment forms are available from the Shire of Chapman Valley Administration Building, all Post Offices or the West Australian Electoral Commission (call WAEC on 13 63 06).

If you are not on the State or Commonwealth Electoral Roll, and own or occupy rateable property in the Shire of Chapman Valley you may be eligible to enrol to vote. This applies if you were on the Shire of Chapman Valley last electoral roll prior to May 1997 and have owned or occupied property in the district continuously since this time. Please contact the Shire of Chapman Valley for details.

Owners of land who were on the last roll of the Local Government continue to retain that status until they cease to own the rateable property to which the enrolment relates.


Occupiers do not have continuous enrolment and should Contact the Shire of Chapman Valley to confirm their enrolment status. To be eligible to enrol as an occupier, you will need to have a right of continuous occupation under a lease tenancy agreement or other legal instrument for at least the next three months following the date of application to enrol.

Our Shire

The Shire of Chapman Valley is a local government area in the Mid-West region of Western Australia.

Located approximately 450 kilometres north of Perth, the Shire covers an area of around 3,965 square kilometres. It is characterized by its diverse landscapes, which include agricultural lands, rolling hills, and coastal plains. Shire economy is predominantly based on agriculture, with wheat, barley, canola, and livestock farming being the primary industries.

The Shire is known for its rural lifestyle and scenic beauty, making it an attractive area for both residents and visitors. The main town within the Shire is Nabawa, which serves as the administrative centre. The Shire also



includes other small communities and localities, such as Yuna, Nanson, and Howatharra.

In addition to its agricultural activities, the Shire of Chapman Valley is increasingly focusing on tourism, with natural attractions like the Chapman River, various heritage sites, and opportunities for outdoor activities such as hiking and birdwatching. The Shire is committed to sustainable development and maintaining its unique rural character while supporting economic growth and community wellbeing.

The Shire of Chapman Valley offers a blend of agricultural productivity, natural beauty, and a close-knit community, making it a significant contributor to the broader Mid-West region of Western Australia.

Role of the Shire of Chapman Valley

The Shire of Chapman Valley is a local government body established under the Local Government Act to deliver services and infrastructure to its communities.

The roles and responsibilities of the Shire include:

Infrastructure and Services

- Local roads, footpaths, drainage and waste management
- Recreation facilities such as parks, sports ovals and community halls
- Environmental care
- Health services including food inspections and animal control
- Emergency services

Regulatory Functions

- Building services (inspections, licensing, certification and enforcement)
- Planning and development approvals
- Administration of facilities



Community Support

- Tourism promotion and development
- Cultural facilities and services like libraries
- Advocating on local needs within a regional context

Governance

- Corporate governance to ensure good decision-making and professional management
- Lobbying and working with state and federal governments and regional organisations


Rating Information

Gross Rental Values (GRV)

The Local Government Act 1995 provides that properties of a non-rural purpose are rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Chapman Valley approximately every five years and provides a GRV. The most recent revaluation was effective from 1 July 2024. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

GRV – General Rate

All land within the Shire used for non-rural purposes (GRV) is rated using a uniform GRV Rate. The uniform rate is calculated and adopted after the consideration of many factors such as current economic conditions, increases to valuations as assessed by the Valuer General's Office, the infrastructure and service improvement proposals contained in the



Budget, as well as other factors. The rate in the dollar set for the GRV-General category forms the basis for calculating all other GRV differential rates.

Unimproved Values (UV)

The Local Government Act 1995 provides that properties predominantly used for a rural purpose are assigned an Unimproved Value as supplied and reviewed by the Valuer General on an annual basis. The unimproved value of land refers to the market value of the land in its natural state without improvements such as buildings, fences, dams etc. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions of property, amalgamations, and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

Minimum Payments


The setting of general minimum payment level within all rating categories is an important method of ensuring all properties contribute an equitable rate amount to non-exclusive services.

Objections & Appeals

Objections to valuations must be lodged with the Valuer General's Office within 60 days after issue of the rates notice. Rates are still required to be paid if an objection is lodged with a refund paid if the objection is successful. Forms are available from the Shire Office or on our web site.

Under the provisions of the Local Government Act 1995, a property owner can lodge an objection to the rates imposed by a Council on the following grounds:

- There is an error on the rate assessment, either in respect to the owners or property details; or

- 
- The characteristics of the land differ from that used in the differential rating system. The objection is to be received within 60 days of the issue of the rate notice.

Please contact Shire Staff if you would like to discuss this matter further.

Pensioner & Senior Concessions

If you hold a valid Concession Card, you could qualify for a rebate or a deferment on paying your rates.

To qualify, ratepayers must meet all the following criteria:

- You must be the owner and occupier of the property on 1 July; and
- You must hold a valid Pensioner Concession Card, State Concession Card, WA Seniors Card, or both a WA Seniors Card and Commonwealth Seniors Health Card.

Ratepayers meeting the above criteria must pay their portion of the general rates, sewerage area rates, Emergency Services Levy, rubbish charge and all arrears by 30 June each year to claim a rebate.

How do I apply for a pensioner/senior rebate?

Option 1: Contact Water Corporation on 1300 659 951 to complete a telephone application. The Water Corporation will then forward a copy of your completed application to the Shire.

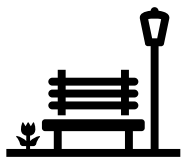
OR

Option 2: Complete an application online and Water Corporation will then forward a copy of your completed application to this Shire or

The concession will apply from the date your application is received by the Water Corporation.

Where Will My Rates Go?

For every \$100.00 the Shire of Chapman Valley will spend:



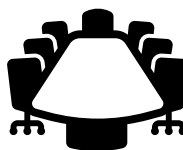
\$10.25 on
Recreation &
Culture



\$3.30 on Law, Order &
Public Safety



\$0.54 on Other
Property & Services



\$4.68 on Governance



\$66.04 on Roads &
Transport



\$0.49 on Health



\$3.62 on Economic
Services



\$1.62 General Purpose



\$9.46 on
Community
Amenities

SHIRE OF CHAPMAN VALLEY
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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

A thriving community, making the most of our coastline, ranges and rural settings to support us to grow and prosper.

SHIRE OF CHAPMAN VALLEY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,606,274	3,388,199	3,379,967
Grants, subsidies and contributions		803,834	1,178,559	805,739
Fees and charges	18	481,645	474,811	446,677
Interest revenue	10(a)	88,600	102,765	83,600
Other revenue		21,125	18,976	21,125
		5,001,478	5,163,310	4,737,108
Expenses				
Employee costs		(2,805,938)	(2,089,278)	(2,485,582)
Materials and contracts		(3,447,192)	(2,392,409)	(3,554,220)
Utility charges		(58,957)	(56,949)	(57,113)
Depreciation	6	(5,938,030)	(6,772,535)	(5,937,251)
Finance costs	10(c)	(28,469)	(33,168)	(34,126)
Insurance		(230,645)	(199,070)	(218,519)
Other expenditure		(160,508)	(125,647)	(141,310)
		(12,669,739)	(11,669,056)	(12,428,121)
		(7,668,261)	(6,505,746)	(7,691,013)
Capital grants, subsidies and contributions		4,071,271	2,392,461	4,377,214
Profit on asset disposals	5	163,000	83,565	93,756
Loss on asset disposals	5	(7,000)	0	(20,000)
Fair value adjustments to financial assets at fair value through profit or loss		0	(2,663)	0
		4,227,271	2,473,363	4,450,970
Net result for the period		(3,440,990)	(4,032,383)	(3,240,043)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(3,440,990)	(4,032,383)	(3,240,043)

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

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

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		3,633,561	3,400,889	3,419,944
Grants, subsidies and contributions		958,904	1,112,348	936,374
Fees and charges		481,645	474,811	431,677
Interest revenue		88,600	102,765	83,600
Goods and services tax received		(6,694)	(10,108)	(6,801)
Other revenue		21,125	18,976	17,802
		5,177,141	5,099,681	4,882,596
Payments				
Employee costs		(2,947,938)	(2,037,417)	(2,474,418)
Materials and contracts		(3,623,691)	(2,059,024)	(3,585,958)
Utility charges		(58,957)	(56,949)	(57,113)
Finance costs		(28,469)	(34,311)	(32,769)
Insurance paid		(230,645)	(199,070)	(218,519)
Other expenditure		(160,508)	(125,647)	(141,310)
		(7,050,208)	(4,512,418)	(6,510,087)
Net cash provided by (used in) operating activities	4	(1,873,067)	587,263	(1,627,491)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(5,099,777)	(1,847,590)	(5,098,201)
Payments for construction of infrastructure	5(b)	(1,042,019)	(1,540,619)	(1,406,032)
Capital grants, subsidies and contributions		3,120,342	2,193,390	3,227,214
Proceeds from sale of property, plant and equipment	5(a)	443,600	197,327	224,500
Net cash (used in) investing activities		(2,577,854)	(997,492)	(3,052,519)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(100,479)	(95,932)	(95,932)
Payments for principal portion of lease liabilities	8	(8,301)	(8,301)	(8,301)
Proceeds from new borrowings	7(a)	950,000	0	650,000
Net cash provided by (used in) financing activities		841,220	(104,233)	545,767
Net (decrease) in cash held		(3,609,701)	(514,462)	(4,134,243)
Cash at beginning of year		5,207,092	5,721,554	5,721,554
Cash and cash equivalents at the end of the year	4	1,597,391	5,207,092	1,587,311

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

SHIRE OF CHAPMAN VALLEY
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)	3,333,274	3,225,952	3,217,397
Rates excluding general rates	2(a)	273,000	162,247	162,570
Grants, subsidies and contributions		803,834	1,178,559	805,739
Fees and charges	18	481,645	474,811	446,677
Interest revenue	10(a)	88,600	102,765	83,600
Other revenue		21,125	18,976	21,125
Profit on asset disposals	5	163,000	83,565	93,756
		5,164,478	5,244,212	4,830,864

Expenditure from operating activities

Employee costs		(2,805,938)	(2,089,278)	(2,485,582)
Materials and contracts		(3,447,192)	(2,392,409)	(3,554,220)
Utility charges		(58,957)	(56,949)	(57,113)
Depreciation	6	(5,938,030)	(6,772,535)	(5,937,251)
Finance costs	10(c)	(28,469)	(33,168)	(34,126)
Insurance		(230,645)	(199,070)	(218,519)
Other expenditure		(160,508)	(125,647)	(141,310)
Loss on asset disposals	5	(7,000)	0	(20,000)
		(12,676,739)	(11,669,056)	(12,448,121)

Non cash amounts excluded from operating activities

	3(c)	5,774,030	6,708,303	5,965,284
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Amount attributable to operating activities

(1,738,231) 283,459 (1,651,973)

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		4,071,271	2,392,461	4,377,214
Proceeds from disposal of property, plant and equipment	5(a)	443,600	197,327	224,500
		4,514,871	2,589,788	4,601,714

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(5,099,777)	(1,847,590)	(5,098,201)
Acquisition of infrastructure	5(b)	(1,042,019)	(1,540,619)	(1,406,032)
		(6,141,796)	(3,388,209)	(6,504,233)

Amount attributable to investing activities

(1,626,925) (798,421) (1,902,519)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	950,000	0	650,000
Transfers from reserve accounts	9(a)	884,000	0	906,063
		1,834,000	0	1,556,063

Outflows from financing activities

Repayment of borrowings	7(a)	(100,479)	(95,932)	(95,932)
Payments for principal portion of lease liabilities	8	(8,301)	(8,301)	(8,301)
Transfers to reserve accounts	9(a)	(297,800)	(18,868)	(473,137)
		(406,580)	(123,101)	(577,370)

Amount attributable to financing activities

1,427,420 (123,101) 978,693

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	1,937,736	2,575,799	2,575,799
Amount attributable to investing activities		(1,738,231)	283,459	(1,651,973)
Amount attributable to financing activities		(1,626,925)	(798,421)	(1,902,519)
		1,427,420	(123,101)	978,693
Surplus/(deficit) remaining after the imposition of general rates	3	0	1,937,736	0

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

**SHIRE OF CHAPMAN VALLEY
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF CHAPMAN VALLEY
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 Chapman Valley 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 15 to the annual budget.

2024/25 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

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

New accounting standards for application in future years

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
General Rate GRV	Gross rental valuation	0.073240	284	7,273,600	532,718	0	532,718	535,292	527,307
General Rate UV	Unimproved valuation	0.005800	398	444,408,450	2,577,569	0	2,577,569	2,478,269	2,477,699
Oakagee Industrial Estate Buffer Zor	Unimproved valuation	0.010702	2	20,836,000	222,987	0	222,987	212,391	212,391
Total general rates			684	472,518,050	3,333,274	0	3,333,274	3,225,952	3,217,397
(ii) Minimum payment									
		Minimum							
		\$							
General Rate GRV	Gross rental valuation	1,000.00	220	1,512,038	220,000	0	220,000	151,986	151,986
General Rate UV	Unimproved valuation	1,000.00	53	4,780,845	53,000	0	53,000	10,584	10,584
Oakagee Industrial Estate Buffer Zor	Unimproved valuation	1,000.00	0	0	0	0	0		0
Total minimum payments			273	6,292,883	273,000	0	273,000	162,570	162,570
Total general rates and minimum payments			957	478,810,933	3,606,274	0	3,606,274	3,388,522	3,379,967
Concessions (Refer note 2(f))							0	0	0
Write Offs (Refer note 2(g))							0	(323)	0
Total rates					3,606,274	0	3,606,274	3,388,199	3,379,967
Instalment plan charges							5,000	4,945	3,600
Instalment plan interest							6,000	7,539	6,000
Late payment of rate or service charge interest							25,000	30,649	25,000
							36,000	43,133	34,600

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 CHAPMAN VALLEY
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)

Full amount of rates and charges including arrears, to be paid on or before 11 September 2025 or 35 days after the date of issue appearing on the rates notice whichever is the later.

Option 2 (Two Instalments)

First instalment to be paid on or before 11 September 2025 or 35 days after the date of issue appearing on the rates notice whichever is the later; and
 Second instalment to be paid on or before 11 November 2025 or 2 months after the due date of the first instalment, whichever is later.

Option 3 (Four Instalments)

First instalment to be paid on or before 11 September 2025 or 35 days after the date of issue appearing on the rates notice whichever is the later; and
 Second instalment to be paid on or before 11 November 2025 or 2 months after the due date of the first instalment, whichever is later.
 Third instalment to be paid on or before 12 January 2026 or 2 months after the due date of the second instalment, whichever is later.
 Fourth instalment to be paid on or before 16 March 2026 or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	11/09/2025	N/A	N/A	11.0%
Option two				
First instalment	11/09/2025	N/A	N/A	11.0%
Second instalment	11/11/2025	10	5.5%	11.0%
Option three				
First instalment	11/09/2025	N/A	N/A	11.0%
Second instalment	11/11/2025	10	5.5%	11.0%
Third instalment	12/01/2026	10	5.5%	11.0%
Fourth instalment	16/03/2026	10	5.5%	11.0%

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(i) Differential general rate

Description	Characteristics	Objects/Reasons
UV Oakajee Industrial Estate	This category includes any property zoned Oakajee Industrail Estate and buffer within the Town Planning Sceme No.1	To recover from this sector an equitable share of the rates relating to the land held by Landcorp so that the Shire of Chapman Valley should not be financially disadvantaged due to the acquisition and subsequent development of the land. This follows on from the written commitment made in September 1998, by the then Minster for Resources Development & Energy, the Shire of Chapman Valley would not be financially disadvantaged due to the acquisition and subsequent development of land by Landcorp. In order to reduce the impact of the Oakajee development on other ratepayers Council has sought to introduce a differential rate.

(d) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
General Rate UV	0.66830	0.58000	The advertised rate in the dollar for differential rates have been ameneded (reduced) to take into account the overall general increase to values in the annual Unimproved Valuation
Oakagee Industrial Estate Buffer Zone	1.22310	1.07020	The advertised rate in the dollar for differential rates have been ameneded (reduced) to take into account the overall general increase to values in the annual Unimproved Valuation
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
General Rate UV	441	1,000	The adjustment of the minimum rate addresses rising costs and increasing community expectations for enhanced infrastructure and services, while also ensuring fairness and equity across the entire ratepayer base. By establishing a more sustainable minimum rate, all property owners contribute equitably to the community's needs, promoting a fairer distribution of funding responsibilities and supporting the continued delivery of high-quality services.
Oakagee Industrial Estate Buffer Zone	441	1,000	The adjustment of the minimum rate addresses rising costs and increasing community expectations for enhanced infrastructure and services, while also ensuring fairness and equity across the entire ratepayer base. By establishing a more sustainable minimum rate, all property owners contribute equitably to the community's needs, promoting a fairer distribution of funding responsibilities and supporting the continued delivery of high-quality services.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

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

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Yuna CWA - A953 Rates	Rate	Waiver	100.0%	1,000	1,000	772	772	Council grant a waiver of rates to the Yuna CWA for the 2025/2026 rating year on the basis it is a nonprofit community organisation.	Council considers support of these groups necessary for the overall benefit of the community.
Venue Hire; Photocopy Charges & Private Works Fees & charges	Fee and charge	Waiver	100.0%	N/A	N/A	N/A	N/A	Council may grant a waiver to community groups who reside in the shire who wish to use the facilities in association with a community event.	Council considers support of these groups necessary for the overall benefit of the community.
Pool Inspections & Water Testing Charges	Fee and charge	Waiver	100.0%	N/A	N/A	N/A	N/A	Council will grant a waiver to Yuna Primary School for pool inspection and water testing at the Yuna Primary School pool under the condition the school has the pool open outside of school hours during summer.	Council considers support of these groups necessary for the overall benefit of the community.
Venue Hire Recreation Facilities	Fee and charge	Waiver	100.0%	N/A	N/A	N/A	N/A	Council will grant a waiver to Yuna and Nabawa Parents and Citizens Association for the use of recreation facilities within the Shire.	Council considers support of these groups necessary for the overall benefit of the community.
					1,000	772	772		

(g) Write Off

In accordance with Section 6.12(1)(c) of the Local Government Act 1995 (WA), the Shire has approved the write-off of minor outstanding rates balances in the 2024/25 financial year. These amounts represent residual balances, for example rounding differences, negligible arrears, or interest where the cost of recovery outweighs the financial benefit.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents

Receivables

Inventories

Other assets

Less: current liabilities

Trade and other payables

Capital grant/contribution liability

Lease liabilities

Long term borrowings

Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	1,597,391	5,207,092	1,587,311
	300,000	341,663	245,000
	2,000	4,019	2,500
	70,000	65,000	60,000
	1,969,391	5,617,774	1,894,811
	(938,817)	(1,112,335)	(729,831)
	0	(950,929)	0
8	(8,301)	(8,301)	(8,517)
7	(351,032)	(100,479)	(175,837)
	(460,000)	(600,000)	(570,000)
	(1,758,150)	(2,772,044)	(1,484,185)
	211,241	2,845,730	410,626
3(b)	(211,241)	(907,994)	(410,626)
	0	1,937,736	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of lease liabilities

- Current portion of employee benefit provisions

Total adjustments to net current assets

9	(1,030,574)	(1,616,774)	(1,164,980)
	351,032	100,479	175,837
	8,301	8,301	8,517
	460,000	600,000	570,000
	(211,241)	(907,994)	(410,626)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals

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

Add: Loss on asset disposals

Add: Depreciation

Movement in current employee provisions associated with restricted cash

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

- Employee provisions

- Contract liability

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(163,000)	(83,565)	(93,756)
	0	2,663	7,434
5	7,000	0	20,000
6	5,938,030	6,772,535	5,937,251
	(140,000)	18,164	0
	(2,000)	(1,494)	407
	134,000	0	93,948
	5,774,030	6,708,303	5,965,284

SHIRE OF CHAPMAN VALLEY
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.

SHIRE OF CHAPMAN VALLEY
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		1,597,391	5,207,092	1,587,311
Total cash and cash equivalents		1,597,391	5,207,092	1,587,311
Held as				
- Unrestricted cash and cash equivalents		566,817	2,639,389	422,331
- Restricted cash and cash equivalents		1,030,574	2,567,703	1,164,980
	3(a)	1,597,391	5,207,092	1,587,311
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,030,574	2,567,703	1,164,980
		1,030,574	2,567,703	1,164,980
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	1,030,574	1,616,774	1,164,980
Unspent capital grants, subsidies and contribution liabilities		0	950,929	0
		1,030,574	2,567,703	1,164,980
Reconciliation of net cash provided by operating activities to net result				
Net result		(3,440,990)	(4,032,383)	(3,240,043)
Depreciation	6	5,938,030	6,772,535	5,937,251
(Profit)/loss on sale of asset	5	(156,000)	(83,565)	(73,756)
(Increase)/decrease in receivables		41,663	(63,629)	33,035
(Increase)/decrease in inventories		2,019	(1,600)	(81)
(Increase)/decrease in other assets		(5,000)	(10,430)	(1,083)
Increase/(decrease) in payables		(173,518)	379,463	(7,389)
Increase/(decrease) in contract liabilities		134,000	0	93,948
Increase/(decrease) in unspent capital grants		(950,929)	(199,071)	(1,150,000)
Increase/(decrease) in employee provisions		(142,000)	16,670	7,841
Capital grants, subsidies and contributions		(3,120,342)	(2,193,390)	(3,227,214)
Net cash from operating activities		(1,873,067)	587,263	(1,627,491)

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	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
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	526,012	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	3,394,234	0	0	0	0	712,591	0	0	0	0	4,103,201	0	0	0	0
Plant and equipment	1,156,531	(287,600)	443,600	163,000	(7,000)	1,122,339	(113,762)	197,327	83,565	0	985,000	(150,744)	224,500	93,756	(20,000)
Tools and equipment	23,000	0	0	0	0	12,660	0	0	0	0	10,000	0	0	0	0
Total	5,099,777	(287,600)	443,600	163,000	(7,000)	1,847,590	(113,762)	197,327	83,565	0	5,098,201	(150,744)	224,500	93,756	(20,000)
(b) Infrastructure															
Infrastructure - roads	1,042,019	0	0	0	0	1,540,619	0	0	0	0	1,406,032	0	0	0	0
Total	1,042,019	0	0	0	0	1,540,619	0	0	0	0	1,406,032	0	0	0	0
Total	6,141,796	(287,600)	443,600	163,000	(7,000)	3,388,209	(113,762)	197,327	83,565	0	6,504,233	(150,744)	224,500	93,756	(20,000)

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

6. DEPRECIATION

By Class

Buildings - specialised
 Furniture and equipment
 Plant and equipment
 Tools and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Right of use - buildings

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
352,000	403,110	400,075
4,000	5,233	5,250
536,000	582,552	530,015
12,500	9,140	11,710
5,019,405	5,758,133	4,975,886
6,000	6,257	6,190
8,125	8,110	8,125
5,938,030	6,772,535	5,937,251
36,461	43,128	36,461
63,943	62,870	63,943
31,921	30,498	31,921
367,498	386,224	366,719
5,069,706	5,828,498	5,069,706
18,501	18,386	18,501
350,000	402,931	350,000
5,938,030	6,772,535	5,937,251

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:

Asset Class	Useful Life
Land - freehold land	Not depreciated
Buildings - specialised	25 to 100 years
Furniture and equipment	2 to 10 years
Plant and equipment	2 to 15 years
Tools and equipment	2 to 15 years
Right of Use - Building	Based on remaining lease
Infrastructure - Roads/Sealed/Pavement	80 years
Infrastructure - Roads/Sealed/Formation	Not depreciated
Infrastructure - Roads/Sealed/Surface	15 to 60 years
Infrastructure - Roads/Unsealed/Pavement	10 years
Infrastructure - Roads/Unsealed/Formation	Not depreciated
Infrastructure - Roads/Drainage/Kerbs	40 years
Infrastructure - Roads/Drainage/Table Drains	Not depreciated
Infrastructure - Footpaths	50 years
Infrastructure - Drainage/Culvert/Box	80 years
Infrastructure - Drainage/Culvert/Circular	80 years

AMORTISATION

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2025/26	2025/26	Budget	2025/26	Actual	2024/25	2024/25	Actual	2024/25	Budget	2024/25	2024/25	Budget	2024/25
				Principal 1 July 2025	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2026	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2025	Actual Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2025	Actual Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Depot Building	99	WATC	4.93%	245,786	0	(22,298)	223,488	(11,848)	267,024	0	(21,238)	245,786	(13,433)	267,024	0	(21,238)	245,786	(13,167)
Road Plant Capital	100	WATC	4.61%	335,306	0	(78,181)	257,125	(14,581)	410,000	0	(74,694)	335,306	(18,945)	410,000	0	(74,694)	335,306	(18,919)
Disaster Recovery Centre	101	WATC	4.61%	0	500,000	0	500,000	0	0	0	0	0	0	0	500,000	0	500,000	0
Road Plant Capital	102	WATC	4.61%	0	450,000	0	450,000	0	0	0	0	0	0	0	150,000	0	150,000	0
				581,092	950,000	(100,479)	1,430,613	(26,429)	677,024	0	(95,932)	581,092	(32,378)	677,024	650,000	(95,932)	1,231,092	(32,086)

All borrowing repayments will be financed by general purpose revenue.

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

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Disaster Recovery Centre	WATC	Fixed Rate	10	4.61%	500,000	129,715	500,000	0
Road Plant Capital	WATC	Fixed Rate	4	4.61%	450,000	47,917	450,000	0
					950,000	177,632	950,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	260,000	260,000	260,000
Loan facilities			
Loan facilities in use at balance date	1,430,613	581,092	1,231,092

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2025	2025/26 Budgeted Increase/ (Decrease)	Amount as at 30th June 2026
			\$	\$	\$
Westpac Banking Corporation	Cashflow	2,016	250,000	0	250,000
			250,000	0	250,000

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 CHAPMAN VALLEY
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 New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					1 July 2025														
Nabawa Fuel Station	LE01	Searange Holdings Pty Ltd	2.6%	60 Months	\$ 26,220	\$ 0	\$ (8,301)	\$ 17,919	\$ (790)	\$ 34,521	\$ 0	\$ (8,301)	\$ 26,220	\$ (790)	\$ 34,521	\$ 0	\$ (8,301)	\$ 26,220	\$ (790)
					26,220	0	(8,301)	17,919	(790)	34,521	0	(8,301)	26,220	(790)	34,521	0	(8,301)	26,220	(790)

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Cash-in-lieu of public open space reserve	189,678	0	(217,000)	(27,322)	187,464	2,214	0	189,678	187,464	0	(187,464)	0
	189,678	0	(217,000)	(27,322)	187,464	2,214	0	189,678	187,464	0	(187,464)	0
Restricted by council												
(b) Leave Reserve Account	171,814	2,000	0	173,814	169,809	2,005	0	171,814	169,811	2,000	(17,601)	154,210
(c) Water Reserve Account	14,770	200	0	14,970	14,598	172	0	14,770	14,597	200	0	14,797
(d) Communication & Information Technologies	101,939	1,200	(65,000)	38,139	100,749	1,190	0	101,939	100,749	500	0	101,249
(e) Plant & Light Vehicle Reserve Account	538,365	286,500	(532,000)	292,865	532,082	6,283	0	538,365	532,082	462,937	(532,000)	463,019
(f) Legal Reserve Account	41,513	500	0	42,013	41,029	484	0	41,513	41,028	500	0	41,528
(g) Land Development Reserve Account	74,756	900	(70,000)	5,656	73,884	872	0	74,756	73,884	500	(68,998)	5,386
(h) Infrastructure Reserve Account	292,956	4,000	0	296,956	289,537	3,419	0	292,956	289,537	4,000	0	293,537
(i) Building Reserve Account	190,983	2,500	0	193,483	188,754	2,229	0	190,983	188,754	2,500	(100,000)	91,254
	1,427,096	297,800	(667,000)	1,057,896	1,410,442	16,654	0	1,427,096	1,410,442	473,137	(718,599)	1,164,980
	1,616,774	297,800	(884,000)	1,030,574	1,597,906	18,868	0	1,616,774	1,597,906	473,137	(906,063)	1,164,980

(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		
(a) Cash-in-lieu of public open space reserve	30/06/2026	To be used to set aside funds received from developers in lieu of land. The funds are to be used to purchase land open spaces including parks, recreation grounds and general spaces.
Restricted by council		
(b) Leave Reserve Account	N/A	To be used to fund annual and long service leave requirements.
(c) Water Reserve Account	N/A	To be used for the construction and operational costs of facilities for fire fighting purposes.
(d) Communication & Information Technologies Reserve Account	N/A	To be used to replace Information and Communications Technology equipment.
(e) Plant & Light Vehicle Reserve Account	30/06/2026	To be used for the purchase of and/or major repair of major plant and light vehicles.
(f) Legal Reserve Account	N/A	To be used to fund legal expenses incurred as a result of tribunals, hearings, litigation etc.
(g) Land Development Reserve Account	30/06/2026	To be used for further subdivisional development in the Shire of Chapman Valley.
(h) Infrastructure Reserve Account	N/A	To be used to fund road and building infrastructure projects, including yet not limited to, natural disasters upfront or insurance excess costs, annual roadworks maintenance and construction works.
(i) Building Reserve Account	30/06/2026	To be used for the construction of shire buildings or capital upgrades of existing buildings, including yet not limited to, covering insurance excess component of claims for repair/replace buildings.

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

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	57,600	64,577	52,600
Other interest revenue	31,000	38,188	31,000
	88,600	102,765	83,600

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	59,000	54,450	55,000
	59,000	54,450	55,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	26,429	32,378	32,086
Interest on lease liabilities (refer Note 8)	790	790	790
Other finance costs	1,250	0	1,250
	28,469	33,168	34,126

(d) Write offs

General rate	0	323	0
	0	323	0

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

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Cr Nicole Batten (President)			
President's allowance	10,650	5,143	0
Deputy President's allowance	0	1,286	2,571
Meeting attendance fees	21,880	10,286	10,286
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
Superannuation contribution payments	2,626	0	0
	38,756	20,265	16,407
Cr Trevor Royce (Deputy President)			
Deputy President's allowance	2,662	1,286	0
Meeting attendance fees	10,650	10,286	10,286
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
Superannuation contribution payments	1,278	0	0
	18,190	15,122	13,836
Cr Philip Blakeway			
Meeting attendance fees	10,650	10,286	10,286
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
Superannuation contribution payments	1,278	0	0
	15,528	13,836	13,836
Cr Elizabeth-Anne Elliott-Lockhart			
Meeting attendance fees	10,650	10,286	10,286
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
Superannuation contribution payments	1,278	0	0
	15,528	13,836	13,836
Cr Catherine Low			
Meeting attendance fees	10,650	10,286	10,286
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
Superannuation contribution payments	1,278	0	0
	15,528	13,836	13,836
Cr Emma Rodney			
Meeting attendance fees	10,650	10,286	10,286
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
Superannuation contribution payments	1,278	0	0
	15,528	13,836	13,836
Cr Kirrilee Warr (Resigned)			
President's allowance	0	5,143	10,286
Meeting attendance fees	0	5,143	10,286
Annual allowance for ICT expenses	0	1,750	3,500
Annual allowance for travel and accommodation expenses	0	25	50
Superannuation contribution payments	0	0	0
	0	12,061	24,122
New Councilor (Upcoming 2026 Election)			
Meeting attendance fees	7,425	0	0
Annual allowance for ICT expenses	2,440	0	0
Annual allowance for travel and accommodation expenses	70	0	0
Superannuation contribution payments	891	0	0
	10,826	0	0
Total Council Member Remuneration	129,884	102,792	109,709
President's allowance	10,650	10,286	10,286
Deputy President's allowance	2,662	2,572	2,571
Meeting attendance fees	82,555	66,859	72,002
Annual allowance for ICT expenses	23,440	22,750	24,500
Annual allowance for travel and accommodation expenses	670	325	350
Superannuation contribution payments	9,907	0	0
	129,884	102,792	109,709

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

12. MAJOR LAND TRANSACTIONS

The shire doesn't anticipate any major land transactions in the 2025/2026 financial year.

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

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any trading undertakings during the 2025/2026 financial year.

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

14. INVESTMENT IN ASSOCIATES

(a) Investment in associate

The Shire does not anticipate any investment in associates during the 2025/2026 financial year.

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

Investments in associates (continued)

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

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

15. TRUST FUNDS

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
CTF Levy	3,653	12,000	(14,500)	1,153
Building Commission	3,647	14,000	(16,500)	1,147
Unclaimed Monies	50	0	(50)	0
Nomination Deposits	0	1,000	(1,000)	0
	7,350	27,000	(32,050)	2,300

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

16. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

16. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations
Capital grants, subsidies and contributions	Community developments, facilities and infrastructure, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed project milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Refuse site charges (Non-residents only)	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges - other services	Venue hire, administration services, PO box, inspections.	Single point in time	Full payment prior to issue	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	At point of service
Fees and charges - sale of stock	Petroleum based fuel stocks	Single point in time	Monthly in arrears	Refund for faulty goods	Adopted by council annually	Applied fully based on timing of provision	Not applicable	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	At point of service

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

17. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

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

Health

To provide an operational framework for environmental and community health.

Education and welfare

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

Housing

To provide and maintain elderly residents housing.

Community amenities

To provide services required by the community.

Recreation and culture

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

Transport

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

Economic services

To help promote the shire and its economic wellbeing.

Other property and services

To monitor and control Shire's overheads operating accounts.

ACTIVITIES

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

Revenue from rates levied, interest and fees on instalment arrangements and arrears, government subsidy for entitled pensioners and rates deferred, less discounts and concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuations, serving notices, postage, stationery, advertising, debt collection, printing, indirect administration costs etc. Income receivable from the WA Grants Commission and any other Government Grant of a general purpose nature. Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses.

Administration and operations on fire prevention services, including volunteer fire brigades, outlays on roadside clearing operations and other protective burning. Revenues include fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks. Administration enforcement and operations relating to the control of animals. Costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying animals, impounding and destruction fees. Ranger's expenses are collected here and apportioned throughout the various programs to which they relate.

Food quality and pest control, inspections of eating houses, lodging and boarding houses, itinerant food vendors, offensive trade, and any other outlays concerned with general health inspections and administration services provided by the Council.

Operation, improvements and maintenance of pre-school facilities; assistance to playgroups and other voluntary services. Annual awards and prizes to Nabawa and Yuna Primary Schools.

Collection of revenue and expenditure in respect of the administration and operation of residential housing for council staff. The expenditure is reallocated to the relevant programmes using staff duties as a basis.

Administration and operation of domestic refuse collection and disposal services, including delivery to a regional disposal site. Provision and maintenance of rubbish disposal sites. Collection and disposal of public litter bins, special rubbish clean ups, special litter enforcement and control. Includes administration and operation of foreshore protection project. Administration and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning. Costs associated with resumption of land for recreational purposes. Accommodating a Natural Resource Management Officer to assist community groups and landowners.

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

Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets and maintenance of depots. Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges etc. Operations relating to the licensing or regulating of traffic under the control of the local government.

Attempt to control and contain weeds and vermin. The development, promotion, support etc. of tourism and area promotion to cater for tourists. Administration, inspection and operations concerned with application of the building standards including examination, processing and inspections services.

Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the Council. These include road works on private property. Public Works Overheads - Overheads incurred as the result of the use of direct labour, which is subsequently apportioned to the appropriate works and services absorbing the total expenditure. Includes expenditure incurred in the maintenance and operation of plant, Council's hire rate absorbing the total expenditure of plant running costs and usage. The total salaries and wages incurred during the year is recorded here and allocated over the various works and services to which it relates.

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

18. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	16,200	16,567	10,800
Law, order, public safety	13,200	13,190	12,000
Health	5,645	7,349	5,477
Community amenities	303,750	291,015	289,650
Recreation and culture	112,000	120,638	112,000
Economic services	20,850	24,411	15,750
Other property and services	10,000	1,641	1,000
	481,645	474,811	446,677

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

Supplementary Budget Information

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
0012	Legal Fees	-\$1,200	-\$1,200	\$0	
0022	Rates Legal Expenses	\$1,200	\$1,200	\$0	
0030	General Rates Income	-\$3,606,274	-\$3,379,967	-\$3,379,967	5% Rate Revenue Increase across categories plus increase to minimum rates for all areas
0032	Rates Stationary/Postage	\$4,000	\$4,000	\$1,812	
0033	Back Rates	\$0	\$0	-\$2,420	
0061	Ex Gratia Rates	-\$10,294	-\$9,850	-\$9,851	
0062	Sundry Expenses	\$1,650	\$1,650	\$18	
0071	Interim Rates Raised	\$0	\$0	-\$6,136	
0082	Rates Other Costs	\$1,000	\$1,000	\$0	
0113	Interest (Overdue Rates)	-\$25,000	-\$25,000	-\$30,649	
0123	Interest (Rates Instalments)	-\$6,000	-\$6,000	-\$7,539	
0132	Valuation Expenses	\$15,000	\$15,000	\$10,631	
0143	Administration Charges	-\$5,000	-\$3,600	-\$4,945	
0183	Account Enquiry Charges	-\$10,000	-\$6,000	-\$11,622	
0352	Admin Allocation (Rates)	\$181,581	\$155,166	\$125,065	
Rate Revenue Total		-\$3,459,337	-\$3,253,601	-\$3,315,602	
0201	Legal Reserve Income	-\$500	-\$500	-\$484	
0203	Leave Reserve Income	-\$2,000	-\$2,000	-\$2,005	
0204	Land Development Reserve Income	-\$500	-\$500	-\$872	
0205	Building Reserve Income	-\$2,500	-\$2,500	-\$2,229	
0206	Infrastructure Reserve Income	-\$4,000	-\$4,000	-\$3,419	
0223	Water Strategy Reserve Income	-\$200	-\$200	-\$172	
0233	Financial Assistance Grants (Local Roads Fundir	-\$387,970	-\$86,562	-\$450,915	Prepayment rec'd 30/06 \$387970 50% allocation
0243	Communication & Information Technologies Res	-\$500	-\$500	-\$1,190	
0244	Cash in Lieu of POS Reserve Income	\$0	\$0	-\$2,214	
0253	Financial Assistance Grants (General Purpose)	-\$22,953	-\$31,864	-\$22,957	Prepayment rec'd 30/06 \$22,953 50% allocation
0273	Plant/Light Vehicle Reserve Income	-\$7,400	-\$7,400	-\$6,283	
0453	Interest Received (Municipal Account)	-\$40,000	-\$35,000	-\$45,709	
9992	Interest & Overdraft Fees	\$1,250	\$1,250	\$0	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
General Purpose Income Total		-\$467,273	-\$169,776	-\$538,449	
General Purpose Funding Total		-\$3,926,610	-\$3,423,377	-\$3,854,051	
0112	Election & Poll Expenses	\$16,000	\$9,000	\$0	Cost estimate rec'd WAEC Oct 2025 election
0182	Subscriptions & Memberships Expense	\$35,000	\$33,000	\$31,408	
0192	Members Conference & Training Expenses	\$22,100	\$18,000	\$13,283	
0202	Members Insurance Expense	\$16,954	\$16,954	\$15,019	
0212	Donations & Sponsorships	\$10,000	\$10,000	\$4,130	
0232	Consultancy & Legal Expenses	\$18,000	\$8,000	\$3,369	Local Government Amendment Act 2024
0242	Members Sitting Fees	\$92,462	\$72,002	\$66,859	SAT April 2025 plus superannuations 12%
0252	Members Remuneration Expenses	\$24,110	\$24,850	\$23,075	SAT April 2025
0262	President & Deputy Allowances	\$13,313	\$12,858	\$12,858	SAT April 2025
0272	Council Chambers Repairs & Maintenance	\$4,500	\$4,500	\$800	
0332	Furniture & Equipment Expense	\$21,700	\$3,500	\$0	NEW - 7x new devices @\$2600
0442	Admin Allocation (Members)	\$242,108	\$195,455	\$166,754	
0454	Council Chamber Improvements (NCA)	\$0	\$0	\$0	
0462	Meeting & Refreshments Expense	\$20,895	\$20,895	\$14,292	
1822	Accounting & Audit Expenses	\$59,000	\$55,000	\$54,450	OAG R2R LRCIP
Members Of Council Total		\$596,142	\$484,014	\$406,296	
0102	Provision for Long Service Leave	\$5,000	\$5,000	\$0	
0222	Fringe Benefits Tax	\$45,000	\$45,000	\$39,210	
0282	Superannuation (Admin)	\$110,463	\$96,333	\$80,066	
0292	Salaries Expense (Admin)	\$891,660	\$825,293	\$632,318	
0294	Admin Allowances	\$28,863	\$23,389	\$19,853	
0312	Council Super Contribution 3% (Admin)	\$19,294	\$15,198	\$10,695	
0351	Transfer from Leave Reserve (Admin) (EQ)	\$0	-\$17,601	\$0	
0372	Workers Compensation Insurance (Admin)	\$17,796	\$15,337	\$17,796	
0383	Minor Income Received (General)	-\$1,200	-\$1,200	-\$6,434	
0402	Insurance Expense	\$12,449	\$12,449	\$9,708	
0422	Office Gardens Expenses	\$28,060	\$29,415	\$20,919	
0432	Admin Building Operations	\$8,217	\$8,217	\$7,628	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
0472	Office Expenses (General)	\$22,000	\$19,000	\$15,193	Subscriptions & office expenses
0473	Admin Building Repairs & Maintenance	\$30,500	\$25,500	\$22,748	
0482	Office Telephone & Internet Expenses	\$19,862	\$20,958	\$10,037	New mobile devices for IT Oracle Business Management, Future proof internet
0492	Advertising Expenses	\$6,000	\$6,000	\$3,411	
0502	Computer Hardware Service & Repair	\$120,000	\$110,760	\$114,353	Local Government Corporate Services Alliance agreement Managed Service Agreement and Cloud Hosted Services
0512	Furniture & Equipment Expense	\$16,000	\$12,000	\$12,135	5 Year limit on ICT as per new MSA Admin workstation changeovers
0522	Freight & Postage Expense	\$3,000	\$5,000	\$1,474	
0542	Printing & Stationery Expense	\$11,000	\$13,653	\$9,164	
0552	Motor Vehicle Expenses	\$25,000	\$25,000	\$11,902	
0562	Long Service Leave Expense (Admin)	\$7,000	\$0	\$37,207	
0564	Building Improvements (NCA)	\$0	\$10,000	\$3,400	
0592	Admin Allocation (Other Governance)	-\$2,017,564	-\$1,759,919	-\$1,389,615	
0622	Uniform Expense	\$3,619	\$3,850	\$397	
0632	Staff Training, Conference and Recruitment	\$32,500	\$32,500	\$7,901	
0662	Public Liability Insurance	\$32,120	\$32,120	\$30,068	
0682	Consultancy Fees	\$125,000	\$125,000	\$66,009	Reg 17 Interat Audit in progress; HR Improvement Project in progress, Asset revaluation Land & Building; LGIS RRC, Outsourcing to cover internal transitions
0702	Bank Fees & Charges	\$9,500	\$9,500	\$8,106	
0712	Occupational Health & Safety	\$98,000	\$91,700	\$42,776	WHS Corodinator 50% costs payable to SofNr (new contract for WHSC); Occupational Health & Safety Expense corporate & governance
0722	Accounting Software Operating Expenditure	\$250,000	\$125,587	\$119,005	Corproate and Accounting Software Operating Expenditure
4750	Transfer to Leave Reserve (EQ)	\$2,000	\$2,000	\$2,005	
4770	Transfer to Communication & Information Techn	\$1,200	\$500	\$1,190	
4780	Transfer to Plant/Light Vehicle Reserve (EQ)	\$0	\$0	\$6,283	
7002	Depreciation (Governance)	\$36,461	\$36,461	\$39,534	
Other Governance Total		-\$1,200	\$4,000	\$6,444	
Governance Total		\$594,941	\$488,014	\$412,740	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
0602	Admin Allocation (Fire Prevention)	\$40,351	\$15,871	\$13,896	
0672	Fire Break Inspection Fees	\$2,000	\$2,000	\$0	
0703	Fines & Penalties Income	-\$1,250	-\$1,250	\$0	
0713	Emergency Services Levy Administration Fees	-\$4,000	-\$4,000	-\$4,000	
0733	DFES Grant Income	-\$38,500	-\$30,500	-\$44,705	
0762	Ranger Allocation (Fire Prevention)	\$50,938	\$50,938	\$34,883	
0832	Emergency Services Levy (Shire Properties)	\$800	\$800	\$927	
0882	Fire Prevention Enforcement Expenditure	\$1,000	\$1,000	\$0	
0883	Fire Prevention Enforcement Income	-\$1,000	-\$1,000	\$0	
1722	Brigades Operating Expenses	\$38,500	\$28,297	\$29,544	
7012	Depreciation (Fire Prevention)	\$63,943	\$63,943	\$55,743	
Fire Prevention Total		\$152,782	\$126,099	\$86,289	
0792	Admin Allocation (Animal Control)	\$60,527	\$31,742	\$27,792	
0842	Animal Control Expenses	\$1,500	\$1,200	\$1,296	
0843	Impoundment Fees	-\$250	-\$250	-\$335	
0852	Ranger Allocation (Animal Control)	\$50,938	\$50,938	\$30,697	
0853	Dog/Cat Registrations Income	-\$5,000	-\$3,800	-\$5,255	
0863	Fines & Penalties	-\$500	-\$500	-\$3,600	
Animal Control Total		\$107,215	\$79,330	\$50,596	
0802	Fines Enforcement Registry	\$1,200	\$1,200	\$0	
0823	Fines Enforcement Registry Fees & Charges	-\$1,200	-\$1,200	\$0	
0862	Community Safety and Crime Prevention	\$10,000	\$10,000	\$8,601	CCTV Network Management
0902	Ranger Allocation (Other Law and Order)	\$46,958	\$46,958	\$30,697	
Other Law,Order,Public Safety Total		\$56,958	\$56,958	\$39,298	
0772	Ranger Expense - S&W	\$80,442	\$71,544	\$51,250	
0872	Superannuation Council 3% (Rangers)	\$4,918	\$4,333	\$0	
0892	Salary & Wages (Senior Ranger)	\$90,688	\$86,350	\$99,145	
0912	Workers Compensation Insurance (Rangers)	\$2,166	\$2,166	\$2,761	
0922	Superannuation (Rangers)	\$19,672	\$9,631	\$19,187	
0932	Conference & Training	\$1,000	\$1,000	\$0	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
0952	Rangers Expenses Reallocated	-\$186,725	-\$186,725	-\$139,532	
0982	Rangers Expense	\$17,100	\$12,100	\$18,439	
1012	Tools & Equipment (Low Value)	\$1,000	\$1,000	\$0	
Ranger Services Total		\$30,261	\$1,399	\$51,250	
Law, Order, Public Safety Total		\$347,216	\$263,786	\$227,432	
1282	Ranger Allocation (Pool Inspections)	\$21,428	\$21,428	\$16,744	
1292	Health Expenses (General)	\$13,000	\$13,000	\$11,012	
1383	Swimming Pool Inspection Fees	-\$2,145	-\$2,145	-\$2,115	
1393	Licences & Fees Income	-\$500	-\$500	-\$1,902	
1552	Enviromental Health Officer Inspections and Adr	\$27,635	\$0	\$0	EHO additional officer
1573	Septic Tank Fees (Health)	-\$1,500	-\$1,416	-\$1,652	
1583	Administration Fees (Health)	-\$1,500	-\$1,416	-\$1,680	
Health Insp And Administration Total		\$56,418	\$28,951	\$20,407	
Health Total		\$56,418	\$28,951	\$20,407	
1762	Domestic Rubbish Collection Expenses	\$262,000	\$237,250	\$249,245	Transfer station to Meru Waste Facility expenses
1772	Depreciation (Sanitation)	\$6,864	\$6,864	\$6,715	
1792	Refuse Site Repairs & Maintenance	\$69,159	\$62,601	\$29,231	
1903	Domestic Rubbish Collection Fees	-\$230,000	-\$223,650	-\$225,387	Ratebook levy of collection services at \$500 per service
2502	Admin Allocation (Domestic Rubbish)	\$80,703	\$63,484	\$55,585	
Sanitation-Household Refuse Total		\$188,726	\$146,549	\$115,388	
1882	Parks & Gardens Rubbish Collection Expenses	\$16,066	\$15,752	\$15,043	
1883	Waste Management Facility Income	-\$7,500	\$0	\$0	Estimated Nabawa Transfer Station income from fees & charges
1912	Other Waste Management Expenses	\$41,013	\$3,000	\$0	
1922	Depreciation (Other Sanitation)	\$410	\$410	\$368	
Sanitation - Other Total		\$49,989	\$19,162	\$15,412	
1962	Abandoned Vehicle Expense	\$1,500	\$1,500	\$0	
2040	Dolby Creek Expenditure	\$500	\$365	\$2,221	
2933	Reimbursements & Sundry Income (Protection o	-\$1,500	-\$1,500	\$0	
Protection Of Environment Total		\$500	\$365	\$2,221	
0942	Depreciation (Town Planning)	\$4,647	\$4,647	\$4,265	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
1992	Planning Consultancy Expenses	\$55,000	\$55,000	\$34,378	Dolbys Drive Structure Plan Review \$40,000 Local Planning Scheme review \$15,000
2102	Workers Compensation Insurance (Town Plannin	\$3,009	\$2,735	\$2,985	
2112	Salaries & Wages (Town Planning)	\$162,398	\$156,715	\$150,622	
2122	Superannuation Council 3% (Town Planning)	\$4,872	\$4,701	\$4,579	
2132	Superannuation (Town Planning)	\$19,488	\$18,022	\$16,891	
2182	Other Employee Expenses (Town Planning)	\$4,000	\$4,000	\$62	
2202	Town Planners Expenses	\$1,000	\$1,000	\$457	
2222	Motor Vehicle Expenses	\$10,000	\$10,000	\$7,433	
2232	Legal Expenses (Town Planning)	\$2,500	\$5,000	\$0	
2233	Town Planning Fee Income	-\$12,000	-\$20,000	-\$12,203	
2242	Engineering Expenses	\$5,000	\$5,000	\$5,294	
2243	Outsourced Planning Fees - Other LGs	-\$48,250	-\$40,000	-\$47,850	Note an increase to charge out rate in fees & charges will apply
2252	Advertising Expenses	\$1,200	\$1,200	\$1,092	
2253	Town Planning Statutory Fees	\$0	\$0	\$0	
2264	Purchase of Land	\$526,012	\$306,463	\$0	The subdivider is currently engaging a valuer which will determine the POS amount Shire will need to pay the subdivider. The Shire is currently engaging an engineer to reasses highway intersection upgrade amount that the subdivider will need to pay the Shire. This exchange of funds is likely to occur in 25/26
3012	Admin Allocation (Town Planning)	\$100,878	\$95,227	\$83,377	
4801	Transfer to Land Development Reserve (EQ)	\$900	\$500	\$872	
4810	Transfer from Land Development Reserve (EQ)	-\$70,000	-\$68,998	\$0	Linked to GL COA 2264
4820	Transfer to Legal Reserve (EQ)	\$500	\$500	\$484	
4830	Transfer to Cash in Lieu of POS Reserve (EQ)	\$0	\$0	\$2,214	
4850	Transfer from Cash in Lieu of POS	-\$217,000	-\$187,464	\$0	Linked to GL COA 2264
7052	Surveying & Land Expenses	\$32,000	\$32,000	\$16,138	Committed PO #12603 Wells Road creation to be recouped from Development WA upon receipt of invoices from surveyors/settlement agents
7072	Project Expenses (Town Planning)	\$11,800	\$6,800	\$0	Jobs - heritage review coronation beach masterplan

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
0343	Contributions & Reimbursements	-\$24,637	\$0	\$0	New item -- Committed PO #12603 Wells Road creation to be recouped from Development WA upon receipt of invoices from surveyors/settlement agents
Town Planning & Reg Developmnt Total		\$573,317	\$393,047	\$271,089	
3093	Cemetery Income (GST Free)	-\$5,000	-\$5,000	-\$5,573	
3102	Cemetery Expenses	\$15,824	\$19,267	\$12,828	
3103	Grants Received (Other Community Amenities)	-\$56,000	-\$244,835	-\$258,000	25/26 Backroads- event July- Aug 2025 Backroads Gravel Bike Race -fully funded \$50,000 DLGSC Sport & Rec) Streets Alive \$5,000 fully funded Thank a Volunteer \$1,000
3104	Plant & Equipment Purchases (NCA)	\$0	\$35,000	\$34,360	
3113	Cemetery Income (GST Applicable)	-\$1,000	-\$1,000	\$0	
3132	Community Development Expenses	\$12,000	\$17,500	\$490	SCP 5.2 Effectively engage and communicate with the community to activate the events calendar and a communication/social media plan and platforms One off Community projects as determined by the CEO - SCP Green Canopy & Effectively engage and communicate with the community (IE: Tree Planting Projects; Entry Statements etc)
3162	Admin Allocation (Other Community Amenities)	\$80,703	\$79,356	\$69,481	
3212	Depreciation (Other Community Amenities)	\$20,000	\$20,000	\$16,608	
3222	Community Growth Fund	\$16,823	\$17,800	\$17,800	Community Growth Applications endorsed during the committee process
3232	Community Development Officer Expenses	\$60,000	\$92,352	\$79,535	0.50FTE Equivalent - External Contractors for Social Media, Events, Grants, devices etc
3242	Grant Funded Projects	\$98,000	\$229,385	\$177,813	Backroads- event July- Aug 2025 Backroads Gravel Bike Race - fully funded \$50,000 DLGSC Sport & Rec) Street Alive \$5,000 fully funded Thank a Volunteer \$1,000
Other Community Amenities Total		\$241,350	\$259,825	\$145,341	
Community Amenities Total		\$1,053,882	\$818,948	\$549,451	
2443	Yuna Camping & Hall Hire Revenue	-\$1,000	-\$1,000	-\$1,250	
2453	Showground/Halls Income Received	-\$14,000	-\$14,000	-\$12,861	
2463	Grant Funds Rec'd (LRCIP 3)	\$0	-\$73,087	-\$73,087	
2550	Transfer to Building Reserve (EQ)	\$2,500	\$2,500	\$2,229	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
2602	Depreciation (Public Halls)	\$144,782	\$144,782	\$134,537	
2644	Land & Buildings Purchases (Public Halls) (NCA)	\$2,995,000	\$2,901,301	\$29,484	Job: 1038 - \$20,000 Power upgrades Building Program Capital Works - upgrade to mains Job: 1072 - \$80,000 Building Program Capital Works - Gazebo & Shade BHP CC Job: 1081 - \$2,875,000 Budget Staged Nabawa Recreation Centre upgrades
2722	Public Halls & Showgrounds Expense	\$122,449	\$112,620	\$87,279	
2732	Nabawa Community Centre Expenses	\$36,828	\$55,695	\$32,060	
3202	Admin Allocation (Public Halls)	\$161,405	\$145,227	\$83,377	
3423	Grant Funding Revenue	-\$2,375,000	-\$2,325,701	\$0	Funding Contributions/Commitments for Job#1081 \$ 900,000 Disaster Ready Fund – Federal - NEMA) COMMITTED \$ 500,000 Local Government Resilience Fund (State – DFES) COMMITTED \$925,000 Community Sport & Recreational Fund (CSRFF) COMMITTED \$ 50,000 WA Football Commission COMMITTED \$ 500,000 Shire of Chapman Valley (Loan Funds) \$2,875,000
7375	Loan Funds Received (NCL)	-\$500,000	-\$500,000	\$0	\$ 500,000 Shire of Chapman Valley (Loan Funds)
7385	Transfer from Building Reserve (EQ)	\$0	-\$100,000	\$0	
Public Halls. Civic Centres Total		\$572,964	\$348,337	\$281,767	
3302	Admin Allocation (Swimming Areas & Beaches)	\$40,351	\$47,613	\$41,688	
3412	Coronation Beach Expenses	\$6,688	\$6,498	\$7,836	
3432	Coronation Beach Building Program Expenses	\$47,500	\$47,500	\$26,505	
3433	Grant Income (Swimming Areas & Beaches)	-\$25,000	-\$50,000	\$0	Funding to be sourced for Standpipe for Coronation Beach Road
3443	Coronation Beach Camping Fees	-\$90,000	-\$90,000	-\$98,975	
7074	Plant & Equipment Purchases (Swimming Areas & Beaches)	\$50,000	\$50,000	\$0	Job: 1184 - Standpipe for Coronation Beach Road - grant fund dependent
7082	Depreciation (Swimming Areas & Beaches)	\$22,267	\$21,488	\$24,538	
Swimming Areas And Beaches Total		\$51,806	\$33,099	\$1,592	
1472	Yuna Oval Expenses	\$6,101	\$5,076	\$9,530	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
1482	Sporting Clubs Expenses	\$114,742	\$92,585	\$112,674	
2642	Parks & Gardens Expenses	\$113,731	\$116,088	\$89,652	
2702	Sports Pavilion & Basketball Stadium (Nabawa R	\$22,019	\$21,108	\$12,160	
2712	Tennis Clubs Expenses	\$10,567	\$10,333	\$7,741	
2743	Sports Club Hire Income	-\$4,000	-\$4,000	-\$4,586	
2803	Grants & Other Income Received	-\$19,699	-\$365,437	-\$345,738	Projects to be completed 30.06.2025 balance funds \$19k
2812	Golf Courses	\$9,078	\$8,798	\$3,927	
2834	Land & Building Purchases (NCA)	\$119,000	\$437,437	\$457,463	ALL LRCIP-4 to be completed 30.06.2025 NEW WORKS: Job: 1003 -Capital Works Program Building - Yuna Replace Solar HWS Job: 1004 -Capital Works Program Building - YunaWall mounted Water Cooler Job: 1005 -Capital Works Program Building - Nabawa Oval Replace Old Water Tank Job: 1112 -Capital Works Program Building - Nabawa Rec Centre Water Cooler Job: 1113 -Capital Works Program Building - Nanson Golf Club instal 2x air conditioners Job: 1114 -Capital Works Program Building - Nabawa Centenary Park Rear Boundary Fence - P&G Officer request Job: 1115 -Captial Works Program Building - Extension to northern end of existing shed - P&G Officer request
2844	Tools & Equipment Purchases (NCA)	\$12,000	\$0	\$0	Transferrable Hydraulic platform for one ute to reduce heavy lifting strain - \$12,000
2883	Contributions & Reimbursements (Recreation &	\$0	-\$19,880	-\$19,880	
3442	Admin Allocation (Recreation & Sport)	\$60,527	\$47,613	\$41,688	
3444	Fig Tree Camping Fees	-\$3,000	-\$3,000	-\$2,966	
3452	Bridle Path Gravel Trails	\$50,000	\$0	\$0	Concept Forum - draft budget discussion \$50,000 - gravel trail within a trial section of bridle path in the White Peak area'
7022	Depreciation (Recreation & Sport)	\$36,155	\$36,155	\$38,071	
7092	Depreciation (Recreation & Sport)	\$145,380	\$145,380	\$139,186	
Other Recreation And Sport Total		\$672,601	\$528,255	\$538,922	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
2902	Library Expenses	\$17,886	\$20,370	\$12,976	
3582	Admin Allocation (Libraries)	\$80,703	\$72,613	\$41,688	
6922	Depreciation (Libraries)	\$557	\$557	\$0	
Libraries Total		\$99,146	\$93,540	\$54,664	
3626	Museum & Road Board Expense	\$30,681	\$30,030	\$12,963	Chapman Valley War Memorial Project \$10k grant funds - scope of works to be determined 100 year anniversary
3652	Depreciation (Other Culture)	\$18,357	\$18,357	\$17,707	
Other Culture Total		\$49,038	\$48,387	\$30,671	
Recreation And Culture Total		\$1,445,555	\$1,051,618	\$907,616	
3114	Capital Roadworks Program Purchases (Incl Gra	\$1,042,019	\$1,406,032	\$1,540,619	Capital Upgrades Grant fully funded by RRG \$600,000 & R2R \$360,558 & Other \$19,000 Durawah Rd - Upgrade seal & widen road to 7.2 m wide Nabawa Yetna Rd - Upgrade existing unsealed road to 7.2 m wide
3173	MW Regional Road Funding	-\$900,000	-\$900,000	-\$900,000	RRG Upgrades Durawah & Nabawa Yetna + Renewal Balla Whelarra Rd \$300,000 each
3193	Road to Recovery Grant funding	-\$525,780	-\$427,197	-\$578,359	New Cycle Nominal annual distribution 2025-26 \$525,780 2026-27 \$624,364
3702	Admin Allocation (Road Construction)	\$161,405	\$126,969	\$111,169	
4840	Transfer to Infrastructure Reserve (EQ)	\$4,000	\$4,000	\$3,419	
Const. Sts,Rds,Bridges,Depots Total		-\$218,356	\$209,804	\$176,848	
3143	MRWA Direct Grant	-\$193,980	-\$197,748	-\$197,748	
3153	Other Grant Income	-\$210,792	-\$210,792	\$0	LRCIP(4) Part B road funded job completed \$210K payment will be 25/26
3182	Road Renewal Grant funded projects	\$485,734	\$210,792	\$239,871	Job: RC19 - Balla Whelarra Rd RRG Program Renewal -repair failing pavement, reconstruction of unsealed shoulders and reseal pavement
3216	Interest Expense - Loan 99	\$11,848	\$13,167	\$13,433	Depot construction loan
3217	Principal Repayment - Loan 99	\$22,298	\$21,238	\$21,238	Depot construction loan
3264	Depot Construction (NCA)	\$268,234	\$378,000	\$187,967	Carry Over project \$268234 completion estimated 31/08/2025
3372	Road Maintenance Expense	\$2,168,155	\$2,442,281	\$1,442,933	Coonawa Rd - Gravel resheet Murphy Yetna Rd - Gravel resheet

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
3393	Hudson Resources Contribution (Dartmoor Road	-\$19,000	-\$19,000	-\$22,400	
3502	Depot Maintenance	\$116,051	\$128,481	\$29,174	
3512	Street Lighting Expense	\$10,800	\$9,000	\$10,657	
3522	Depreciation (Road Maintenance)	\$69,706	\$69,706	\$60,423	
3532	Roadworks Vegetation/Tree Clearance	\$10,000	\$10,000	\$0	
3542	Licences & Subscriptions	\$15,000	\$15,000	\$13,522	
3562	Road Sign Expense	\$7,000	\$10,000	\$4,015	
3802	Admin Allocation (Road Maintenance)	\$141,229	\$126,968	\$111,169	
3822	Bore Maintenance	\$16,500	\$16,500	\$20,040	
3832	Crossover expenses to ratepayers	\$12,500	\$12,500	\$0	Richards Road Subdivision 25 lots x \$500 maximum subsidy \$12,500
6912	Depreciation (Roads)	\$5,000,000	\$5,000,000	\$5,282,367	
Mtce Sts,Rds,Bridges,Depots Total		\$7,931,283	\$8,036,093	\$7,216,660	
3543	Profit on Sale of Assets	-\$163,000	-\$93,756	-\$58,165	
3554	Plant & Equipment Purchases (NCA)	\$1,071,531	\$900,000	\$494,365	24/25 Carry Over light vehicles plus Multi tyred roller Skid Steer Various Light Fleet
3561	Transfer from Plant/Light Vehicle Reserve (EQ)	-\$532,000	-\$532,000	\$0	
3584	Tools & Other Equip > \$5000 (Capex)	\$11,000	\$10,000	\$12,660	
3642	Loss on Sale of Assets	\$7,000	\$20,000	\$0	
3902	Interest Expense - Loan 100	\$14,581	\$18,919	\$18,945	Plant Replacement Loan 2024 \$410,000
3904	Principal Repayment - Loan 100	\$78,181	\$74,694	\$74,694	Plant Replacement Loan 2024 \$410,000
4781	Transfer to Plant/Light Vehicle Reserve (EQ)	\$462,937	\$462,937	\$0	
7135	Loan Funds Rec'd.	-\$450,000	-\$150,000	\$0	Loan funds dependent on EOY position
Road Plant Purchases Total		\$500,230	\$710,794	\$542,500	
4102	Admin Allocation (Traffic Control)	\$121,054	\$118,484	\$55,585	
4572	Traffic Control Expense	\$0	\$3,000	\$0	
7513	Licensing Commission Income	-\$3,500	-\$3,500	-\$3,190	
7572	Traffic Counters Expense	\$3,500	\$3,500	\$3,500	
Traffic Control Total		\$121,054	\$121,484	\$55,894	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
Transport Total		\$8,334,211	\$9,078,175	\$7,991,902	
3362	Ranger Allocation (Roadside Spraying)	\$10,586	\$10,586	\$12,558	
3852	Weed & Vermin Management	\$20,000	\$30,000	\$0	
4415	Land & Building Capital Expense (NCA)	\$0	\$35,000	\$34,277	
4462	Admin Allocation (Rural Services)	\$5,877	\$5,877	\$13,953	
6722	Noxious Weeds & Pest Expense	\$12,501	\$12,001	\$11,593	
Rural Services Total		\$48,964	\$93,464	\$72,381	
3952	Signage Expense (Tourism)	\$5,000	\$5,000	\$0	
3982	Tourism Expense	\$3,300	\$5,000	\$0	
4282	Promotional Expense (Tourism)	\$4,000	\$8,000	\$0	
Tourism And Area Promotion Total		\$12,300	\$18,000	\$0	
4132	Building Surveyor Expenses (S&W)	\$166,468	\$160,772	\$166,232	
4153	Building Licenses Income	-\$17,000	-\$12,000	-\$20,465	
4162	Small Tools	\$1,000	\$1,000	\$0	
4172	External Contractor Service	\$27,635	\$0	\$0	25/26 Building Surveyor backfill part time only
4173	CTF Commissions Received	-\$200	-\$200	-\$285	
4213	Building Commissions Received	-\$200	-\$200	-\$275	
4622	Admin Allocation (Building Control)	\$141,229	\$136,581	\$97,273	
Building Control Total		\$318,932	\$285,953	\$242,481	
4222	Admin Allocation (Other Economic Services)	\$60,527	\$63,484	\$55,585	
4223	Commission Received Australia Post	-\$7,000	-\$7,000	-\$8,063	
4232	Water Supply Expense incl standpipes	\$0	\$10,000	\$0	
4243	Annual Post Office Box Fee	-\$3,300	-\$3,300	-\$3,318	
4252	Purchase of Stamps	\$50	\$50	\$0	
4253	Postage Stamp Income	-\$25	-\$25	-\$29	
4274	Plant & Equipment Purchases (NCA)	\$35,000	\$35,000	\$0	Job: 1191 - Water supply sources grant ROADS PROGRAM WATER TANK - carried over to 25/26 budget with a 50% own source contribution
4333	Photocopying Income	\$0	\$0	-\$78	
4760	Transfer to Water Strategy Reserve (EQ)	\$200	\$200	\$172	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
4764	Grant Funding & Contributions Received	-\$15,000	-\$25,000	\$0	External funding DWER for Roadworks Water Tank
4913	Shire Leased Reserves Income	-\$550	-\$450	-\$550	
7273	Lease Expense - Principal	\$8,301	\$8,301	\$8,301	
7274	Lease Expense - Interest	\$790	\$790	\$790	
Other Economic Services Total		\$78,993	\$82,050	\$52,810	
Economic Services Total		\$459,189	\$479,467	\$367,672	
5012	Depreciation (Other Property & Services)	\$350,000	\$350,000	\$369,353	
6890	Depreciation Posted to Jobs (Other Property & Services)	-\$350,000	-\$350,000	-\$369,353	
Plant Depreciation Total		\$0	\$0	\$0	
7302	Private Works Expense	\$10,000	\$1,000	\$338	
7333	Private Works Income	-\$10,000	-\$1,000	-\$1,641	
Private Works Total		\$0	\$0	-\$1,303	
0342	Provision for Long Service Leave (Public Works Overheads)	\$5,000	\$5,000	\$0	
4312	Superannuation Council 3% (Public Works Overheads)	\$23,660	\$15,369	\$10,864	
4322	Superannuation (Manager of Works)	\$17,341	\$17,411	\$20,154	
4332	Superannuation (Public Works Overheads)	\$111,915	\$92,049	\$83,612	
4342	Salaries & Wages (Works Manager)	\$141,361	\$140,442	\$137,730	
4372	Public Works Sundry Expense	\$23,037	\$24,500	\$6,408	
4382	Works Manager Expenses	\$8,150	\$9,150	\$3,473	
4392	External Engineering Services	\$10,000	\$10,000	\$7,350	
4402	Sick Leave (Public Works Overheads)	\$36,021	\$30,092	\$23,968	
4412	Annual Leave (Public Works Overheads)	\$95,450	\$106,444	\$85,691	
4422	Long Service Leave Expense (Public Works Overheads)	\$0	\$0	\$18,856	
4432	Public Holiday Pay (Public Works Overheads)	\$43,566	\$37,472	\$32,849	
4442	Workplace Health & Safety Expense	\$26,500	\$22,500	\$16,042	
4452	Protective Uniform/ Minor Workwear	\$8,700	\$9,755	\$5,850	
4602	Training Expense	\$22,500	\$28,062	\$7,142	
4652	Works Staff Allowances (Public Works Overheads)	\$34,623	\$38,062	\$30,640	
5202	Admin Allocation (Public Works Overheads)	\$221,932	\$206,324	\$180,650	
6782	Workers Compensation Insurance (Public Works Overheads)	\$24,842	\$22,584	\$16,546	
7422	Less Public Works Overheads Allocated to W & S	-\$854,598	-\$815,216	-\$566,713	

COA	Description	2025/2026 Full Year Budget	2024/2025 FULL YEAR Budget	2024/2025 YTD Actual	Budget Comments
Public Works Overheads Total		-\$0	\$0	\$121,112	
4472	In House Repairs & Maintenance	\$107,238	\$69,069	\$39,798	
4482	Tyre Purchase Expense	\$57,500	\$57,500	\$33,298	
4492	Parts & Outside Repairs Expense	\$280,000	\$280,000	\$282,627	
4502	Plant Licences Expense	\$15,000	\$15,000	\$12,048	
4512	Less POC Allocated to W & S	-\$893,400	-\$881,622	-\$625,470	
4513	Diesel Fuel Rebate	-\$49,000	-\$49,000	-\$47,858	
4532	Tools & Consumables	\$15,000	\$20,000	\$19,037	
4542	Fuel, Oil & Grease	\$365,000	\$395,000	\$324,836	
4552	Cutting Edges & Tips	\$12,500	\$12,500	\$8,935	
5112	Admin Allocation (Plant Operations)	\$40,351	\$31,742	\$27,792	
6772	Insurance Expense (Plant Operations)	\$49,811	\$49,811	\$40,514	
Plant Operation Costs Total		\$0	\$0	\$115,557	
4570	S&W Gov, Corporate & Development Services	\$1,420,535	\$1,271,011	\$1,162,298	
4580	S&W Works & Services	\$1,131,206	\$1,040,960	\$941,451	
4600	Less Salary & Wages Allocated	-\$2,551,741	-\$2,311,971	-\$2,128,355	
4613	Salaries & Wages Reimbursement Received	\$0	\$0	\$0	
4614	Employee Novated Lease Arrangements Pre Tax	\$0	\$0	\$0	
4615	Employee Novated Lease Arrangements Post Tax	\$0	\$0	\$0	
	Salaries And Wages Total	\$0	\$0	-\$24,606	
5022	Overpayments/Recoverables - Expenditure	\$9,000	\$9,000	\$14	
5023	Overpayments/Recoverables - Income	-\$9,000	-\$9,000	-\$700	
5032	Insurance Repairs Expenditure	\$0	\$95,000	\$91,848	
5043	Reimbursement Insurance Claims	\$0	-\$95,000	-\$97,246	
Unclassified Total		\$0	\$0	-\$6,084	
Other Property And Services Total		-\$0	\$0	\$320,234	