



SHIRE OF MORAWA SPECIAL COUNCIL E-MEETING ATTACHMENTS

Thursday, 13 August 2026



**WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY**

Agenda Attachments

Shire of Morawa

Special Council Meeting

13 August 2026

List of Attachments

Item 6 Reports from Officers

6.1 Adoption of 2026-2027 Budget

Attachment 1 – 6.1a Statutory Annual Budget 2026-2027 including Fees and Charges
Attachment 2 – 6.1b Ministerial Approval Letter for Differential Rates

Special Council Meeting 13 August 2026

- Attachment 1 – 6.1a Statutory Annual Budget 2026-2027
including Fees and Charges***
- Attachment2 – 6.1b Ministerial Approval Letter for
Differential Rates***

Item 6.1- Adoption of the 2026-2027 Budget

SHIRE OF MORAWA
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027
LOCAL GOVERNMENT ACT 1995

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

The Shire's vision is to be a welcoming and inclusive community that embraces what makes it unique, offering livability, variety, and opportunity for all.

SHIRE OF MORAWA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,340,577	3,154,920	3,211,593
Grants, subsidies and contributions		1,080,815	3,970,641	1,790,736
Fees and charges	16	1,054,047	1,075,202	1,014,813
Interest revenue	9(a)	353,781	314,592	347,265
Other revenue		127,139	365,535	320,581
		5,956,359	8,880,890	6,684,988
Expenses				
Employee costs		(2,925,585)	(2,434,412)	(2,526,357)
Materials and contracts		(2,861,147)	(2,394,496)	(2,605,336)
Utility charges		(412,280)	(364,027)	(422,880)
Depreciation	6	(2,436,313)	(2,474,534)	(2,388,570)
Finance costs	9(c)	(61,988)	(10,799)	(36,282)
Insurance		(254,237)	(258,785)	(258,349)
Other expenditure		(215,453)	(151,321)	(209,992)
		(9,167,003)	(8,088,374)	(8,447,766)
		(3,210,644)	792,516	(1,762,778)
Capital grants, subsidies and contributions		6,540,051	1,863,033	5,949,676
Profit on asset disposals	5	132,834	14,252	92,756
Loss on asset disposals	5	(144,528)	0	0
		6,528,357	1,877,285	6,042,432
Net result for the period		3,317,713	2,669,801	4,279,654
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		3,317,713	2,669,801	4,279,654

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

SHIRE OF MORAWA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates		\$ 3,425,602	\$ 3,218,531	\$ 3,314,143
Grants, subsidies and contributions		1,080,815	4,035,831	1,790,736
Fees and charges		1,054,047	1,075,202	1,014,813
Interest revenue		353,781	314,592	347,265
Goods and services tax received		633,857	759,021	482,912
Other revenue		127,139	365,535	320,581
		6,675,241	9,768,712	7,270,450

Payments

Employee costs		(2,925,585)	(2,472,627)	(2,526,357)
Materials and contracts		(2,658,587)	(3,152,110)	(2,600,131)
Utility charges		(412,280)	(364,027)	(422,880)
Finance costs		(61,988)	(13,220)	(36,282)
Insurance paid		(254,237)	(258,785)	(258,349)
Goods and services tax paid		(633,857)	(633,857)	(482,912)
Other expenditure		(215,453)	(151,321)	(209,992)
		(7,161,987)	(7,045,947)	(6,536,903)

Net cash provided by (used in) operating activities

4 (486,746) 2,722,765 733,547

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for financial assets at amortised cost - self supporting loans	7	0	(115,000)	(115,000)
Payments for purchase of property, plant & equipment	5(a)	(9,682,186)	(1,001,481)	(5,332,600)
Payments for construction of infrastructure	5(b)	(3,285,453)	(2,429,037)	(4,573,094)
Proceeds from capital grants, subsidies and contributions		5,955,051	2,649,407	5,949,676
Proceeds from disposal of property, plant and equipment	5(a)	763,000	110,000	190,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	9,079	0	9,372
Proceeds on disposal of financial assets at amortised cost - term deposits		0	500,000	0

Net cash (used in) investing activities

(6,240,509) (286,111) (3,871,646)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(91,562)	(29,841)	(62,605)
Proceeds from new borrowings	7(a)	900,000	335,000	700,000

Net cash provided by financing activities

808,438 305,159 637,395

Net increase (decrease) in cash held

(5,918,817) 2,741,813 (2,500,704)

Cash at beginning of year

10,970,016 8,228,203 10,311,325

Cash and cash equivalents at the end of the year

4 **5,051,199** **10,970,016** **7,810,621**

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

SHIRE OF MORAWA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

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

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions
Proceeds from disposal of property, plant and equipment
Proceeds from financial assets at amortised cost - self supporting loans

Outflows from investing activities

Acquisition of property, plant and equipment
Acquisition of infrastructure
Payments for financial assets at amortised cost - self supporting loans

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus remaining after the imposition of general rates

Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
2(a)(i)	3,374,797	3,230,126	3,246,363
2(a)	(34,220)	(75,206)	(34,770)
	1,080,815	3,970,641	1,790,736
16	1,054,047	1,075,202	1,014,813
9(a)	353,781	314,592	347,265
	127,139	365,535	320,581
5	132,834	14,252	92,756
	6,089,193	8,895,142	6,777,744
	(2,925,585)	(2,434,412)	(2,526,357)
	(2,861,147)	(2,394,496)	(2,605,336)
	(412,280)	(364,027)	(422,880)
6	(2,436,313)	(2,474,534)	(2,388,570)
9(c)	(61,988)	(10,799)	(36,282)
	(254,237)	(258,785)	(258,349)
	(215,453)	(151,321)	(209,992)
5	(144,528)	0	0
	(9,311,531)	(8,088,374)	(8,447,766)
3(c)	2,436,691	2,469,467	2,304,200
	(785,647)	3,276,235	634,178
	6,540,051	1,863,033	5,949,676
5(a)	763,000	110,000	190,000
7(a)	9,079	0	9,372
	7,312,130	1,973,033	6,149,048
5(a)	(9,682,186)	(1,001,481)	(5,332,600)
5(b)	(3,285,453)	(2,429,037)	(4,573,094)
7(a)	0	(115,000)	(115,000)
	(12,967,639)	(3,545,518)	(10,020,694)
	(5,655,509)	(1,572,485)	(3,871,646)
7(a)	900,000	335,000	700,000
8(a)	2,956,705	1,162,630	1,118,409
	3,856,705	1,497,630	1,818,409
7(a)	(91,562)	(29,841)	(62,605)
8(a)	(1,604,362)	(1,030,132)	(987,717)
	(1,695,924)	(1,059,973)	(1,050,322)
	2,160,781	437,657	768,087
3	4,280,375	2,138,968	2,469,381
	(785,647)	3,276,235	634,178
	(5,655,509)	(1,572,485)	(3,871,646)
	2,160,781	437,657	768,087
3	0	4,280,375	0

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

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

1 BASIS OF PREPARATION

The annual budget of the Shire of Morawa 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 13 to the annual budget.

2025/26 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV - Residential/Commercial	Gross Rental Valuations	0.095865	265	3,705,874	355,264	0	355,264	339,774	340,480
UV Rural	Unimproved Valuations	0.014570	201	184,982,000	2,695,188	0	2,695,188	2,578,627	2,579,231
UV Mining	Unimproved Valuations	0.317030	26	914,723	289,995	0	289,995	281,406	297,127
Non Rateable	Gross rental valuation	0.000000	134	513,305	0	0	0	0	0
Total general rates			626	190,115,902	3,340,447	0	3,340,447	3,199,807	3,216,838
(ii) Minimum payment									
		Minimum \$							
GRV - Residential/Commercial	Gross Rental Valuations	386.00	52	30,512	20,072	0	20,072	18,081	16,236
UV Rural	Unimproved Valuations	386.00	12	162,730	4,632	0	4,632	4,428	4,059
UV Mining	Unimproved Valuations	742.00	13	16,357	9,646	0	9,646	7,810	9,230
Total minimum payments			77	209,599	34,350	0	34,350	30,319	29,525
Total general rates and minimum payments			703	190,325,501	3,374,797	0	3,374,797	3,230,126	3,246,363
(iii) Ex-gratia rates									
CBH	Tonnage	0.051711		247,150	12,780	0	12,780	12,230	12,230
Total ex-gratia rates			0	247,150	12,780	0	12,780	12,230	12,230
					3,387,577	0	3,387,577	3,242,356	3,258,593
Discounts (Refer note 2(g))							(37,000)	(27,566)	(37,000)
Rate write-offs							(10,000)	(59,870)	(10,000)
Total rates					3,387,577	0	3,340,577	3,154,920	3,211,593
Instalment plan charges							1,500	2,670	1,500
Instalment plan interest							6,500	0	0
Late payment of rate or service charge interest							12,000	26,463	12,000
							20,000	29,133	13,500

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

*Rateable Value at time of adopting budget.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 16 October 2026 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

Option 2 (Four Instalments)

First instalment to be made on or before 16 October 2026 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 16 December 2026 or 2 months after the first instalment, whichever is the later;

Third instalment to be made on or before 15 February 2027 or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 19 April 2027 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	16/10/2026			5.50%
Option two				
First instalment	16/10/2026		5.50%	5.50%
Second instalment	16/12/2026	10.00	5.50%	5.50%
Third instalment	15/02/2027	10.00	5.50%	5.50%
Fourth instalment	19/04/2027	10.00	5.50%	5.50%

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

2. RATES AND SERVICE CHARGES (CONTINUED)

Differential general rate

Description	Characteristics	Objects	Reasons
<i>Unimproved Value (UV) Rural</i>	Pastoral Leases and Land with a predominantly rural use of land	This category is intended to be the base rate against which all properties assessed on an Unimproved Valuation (UV) basis, other than mining tenements, for the purpose of annual rate assessments.	To generate revenue for the provision and maintenance of rural infrastructure and services, while also contributing to the town-based services, facilities and infrastructure that are available to and accessed by properties within this rating category. The comparatively high unimproved values of rural properties within the Shire support the application of a lower differential rate in the dollar relative to other valuation categories. Given the significance of the pastoral and agricultural sectors to the local economy, the rating structure seeks to recognise and support these industries while ensuring a fair and equitable contribution towards the services and infrastructure provided by the Shire.
<i>Unimproved Value (UV) Mining</i>	Covers all: - Mining Leases - Exploration Licences - Prospecting licences - Retention Licences - General Purpose Leases - Special Prospecting Licences for Gold - Other Licences and Permits	To generate additional revenue to meet the costs associated with the provision of infrastructure, facilities and services that support this sector and the broader community. The rate in the dollar for this category has been increased by 4.5% for the 2026/2027 financial year to ensure an equitable contribution towards the Shire's operating and capital expenditure requirements.	This category attracts a higher differential rate to contribute towards the significant investment made by the Shire in maintaining and improving road, drainage and other essential infrastructure. Individuals and businesses operating within this category benefit from access to these assets, facilities and services, which support economic activity and connectivity throughout the Shire. The provision and ongoing maintenance of these assets and services represent a substantial cost to the Shire. Accordingly, this rating category is structured to ensure that those who benefit from these services make an appropriate contribution towards their upkeep, helping to distribute the financial burden more equitably across all users rather than relying solely on long-term ratepayers.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

<i>Gross Rental Value (GRV) - Residential / Commercial</i>	Covers all - Improved Values - Commercial Enterprises - Unimproved Values within the townsite of Morawa	This category is intended to apply as the base rate for residential properties and commercial undertakings situated within the townsite and reflects the level of services, facilities and infrastructure provided by the Shire to these properties.	To raise revenue to support the provision and maintenance of rural infrastructure and services, while also contributing to town services, facilities and infrastructure that are available to and accessed by properties within this rating category. The comparatively higher unimproved values of rural properties within the Shire justify the application of a lower differential rate in the dollar relative to other valuation categories. The Shire has a significant pastoral and agricultural sector that plays a vital role in the local economy. The adopted rating structure recognises the importance of these industries and aims to support their ongoing sustainability while ensuring a fair contribution towards the services, facilities and infrastructure provided by the Shire.
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SHIRE OF MORAWA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
<i>Unimproved Value (UV) Mining</i>	Covers all: - Mining Leases - Exploration Licences - Prospecting licences - Retention Licences - General Purpose Leases - Special Prospecting Licences for Gold - Other Licences and Permits	To raise revenue to support the Shire's ongoing operations and to ensure the sustainable delivery, maintenance and improvement of essential services, facilities and infrastructure across the district.	Minimum rates recognise that all rateable properties benefit from, and have access to, Shire services, facilities and infrastructure. Accordingly, each property is expected to make a minimum contribution towards the cost of providing and maintaining those services and assets.
<i>Unimproved Value (UV) Rural</i>	This category applies to pastoral leases and land that is predominantly used for rural, pastoral or agricultural purposes.	To generate revenue that supports the Shire's effective and efficient operations and enables the delivery, maintenance and enhancement of essential services, facilities and infrastructure for the benefit of the community.	Minimum rates recognise that all rateable properties benefit from, and have access to, Shire services, facilities and infrastructure. As such, each property is required to make a minimum contribution towards the cost of providing, maintaining and improving these assets and services.
<i>Gross Rental Value (GRV) - Residential / Commercial</i>	Covers all - Improved Values - Commercial Enterprises - Unimproved Values within the townsite of Morawa	To generate revenue that enables the Shire to operate efficiently and sustainably, ensuring the continued delivery and maintenance of essential services, infrastructure and community facilities.	Minimum rates recognise that all rateable properties benefit from, and have access to, Shire services, facilities and infrastructure. Accordingly, each property is expected to make a minimum contribution towards the cost of providing and maintaining those services and assets.

(e) 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
0.031703	0.031703	0.031703	No Difference
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
742	742	742	No Difference

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

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

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
General rates	Rate	1.5%		\$ 37,000	\$ 27,566	\$ 37,000	When the total amount of Rates levied is paid before 4:30pm on the first instalment date, a discount of 1.5% on the current rates (excluding charges for Rubbish, Sewerage and ESL) may be granted.
				37,000	27,566	37,000	

(h) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates written off	Rate	Waiver	0.0%		\$ 10,000	\$ 59,870	\$ 10,000		
					10,000	59,870	10,000		

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contributions liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	5,051,199	10,970,016	7,810,621
	1,600,000	1,609,079	0
	438,343	523,368	753,203
	6,626	6,626	16,779
	0	0	128,073
	7,096,168	13,109,089	8,708,676
	(563,614)	(361,054)	(970,484)
	(12,119)	(12,119)	(33,293)
	(325,949)	(910,949)	(126,078)
7	0	(91,562)	2,363,803
	(194,417)	(194,417)	(235,119)
	(1,096,099)	(1,570,101)	998,829
	6,000,069	11,538,988	9,707,505
3(b)	(6,000,069)	(7,258,613)	(9,707,505)
	0	4,280,375	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

8	(6,255,955)	(7,608,298)	(7,610,105)
	0	(9,079)	0
	0	91,562	(2,363,803)
	255,886	267,202	266,403
	(6,000,069)	(7,258,613)	(9,707,505)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Movement in current liabilities associated funds held in reserve account:

Non cash amounts excluded from operating activities

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
5	(132,834)	(14,252)	(92,756)
5	144,528	0	0
6	2,436,313	2,474,534	2,388,570
	(11,316)	9,185	8,386
	2,436,691	2,469,467	2,304,200

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 5,051,199	\$ 10,970,016	\$ 7,810,621
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		4,994,023	6,931,366	7,736,183
Restricted financial assets at amortised cost - term deposits		1,600,000	1,600,000	0
		6,594,023	8,531,366	7,736,183
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	6,255,955	7,608,298	7,610,105
Contract liabilities		12,119	12,119	0
Capital grant/contributions liabilities		325,949	910,949	126,078
Total restricted financial assets		6,594,023	8,531,366	7,736,183

(b) Reconciliation of net cash provided by operating activities

Net result		3,317,713	2,669,801	4,279,654
Non-cash items:				
Depreciation	6	2,436,313	2,474,534	2,388,570
(Profit)/loss on sale of assets	5	11,694	(14,252)	(92,756)
Changes in assets and liabilities:				
Decrease in receivables		85,025	273,371	102,550
Decrease in other assets		0	161,213	0
(Increase)/decrease in trade and other payables		202,560	(959,463)	5,205
(Increase) in contract liabilities		0	(19,406)	0
(Increase)/decrease in capital grant/contributions liabilities		(585,000)	786,374	0
Capital grants, subsidies and contributions		(5,955,051)	(2,649,407)	(5,949,676)
Net cash provided by/(used in) operating activities		(486,746)	2,722,765	733,547

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2026/27 Budget							2025/26 Actual					2025/26 Budget				
	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	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	0	0	(19,000)	0	0	0	(19,000)	0	(20,000)	20,000	0	0	0	0	0	0	0
Buildings - non-specialised	2,782,603	0	(479,733)	0	550,000	104,700	(34,433)	227	0	0	0	0	198,000	0	0	0	0
Buildings - specialised	5,654,982	0	0	0	0	0	0	583,665	0	0	0	0	4,266,000	0	0	0	0
Furniture and equipment	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	1,234,601	0	(275,961)	0	213,000	28,134	(91,095)	417,589	(75,748)	90,000	14,252	0	868,600	(97,244)	190,000	92,756	0
Total	9,682,186	0	(774,694)	0	763,000	132,834	(144,528)	1,001,481	(95,748)	110,000	14,252	0	5,332,600	(97,244)	190,000	92,756	0
(b) Infrastructure																	
Infrastructure - roads	2,956,913	0	0	0	0	0	0	1,714,669	0	0	0	0	3,401,724	0	0	0	0
Infrastructure - footpaths	78,540	0	0	0	0	0	0	255,495	0	0	0	0	260,000	0	0	0	0
Infrastructure - sewerage supply	50,000	0	0	0	0	0	0	49,789	0	0	0	0	50,000	0	0	0	0
Infrastructure - parks and ovals	0	0	0	0	0	0	0	129,962	0	0	0	0	125,370	0	0	0	0
Infrastructure - other	200,000	0	0	0	0	0	0	279,122	0	0	0	0	736,000	0	0	0	0
Total	3,285,453	0	0	0	0	0	0	2,429,037	0	0	0	0	4,573,094	0	0	0	0
Total	12,967,639	0	(774,694)	0	763,000	132,834	(144,528)	3,430,518	(95,748)	110,000	14,252	0	9,905,694	(97,244)	190,000	92,756	0

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

6. DEPRECIATION

By Class

Buildings - non-specialised
 Buildings - specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Infrastructure - sewerage supply
 Infrastructure - playgrounds
 Infrastructure - parks and ovals
 Infrastructure - dams
 Infrastructure - aerodrome
 Infrastructure - other

By Program

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
110,722	112,459	112,658
342,993	348,374	338,426
10,841	11,011	11,421
333,895	339,133	261,892
1,295,331	1,315,652	1,322,331
22,133	22,480	23,010
42,482	43,148	44,166
11,522	11,703	11,979
48,993	49,762	39,230
19,110	19,410	19,868
11,022	11,195	11,458
187,269	190,207	192,131
2,436,313	2,474,534	2,388,570
26,158	26,125	26,111
23,575	23,545	19,117
13,900	13,883	17,792
76,862	76,767	74,280
80,134	80,033	79,989
364,382	363,930	333,671
1,398,206	1,396,466	1,369,203
159,235	159,037	158,950
293,861	334,748	309,457
2,436,313	2,474,534	2,388,570

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
Buildings - non specialised	40-100 years
Building specialised	40-100 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	50 years
Infrastructure - parks & ovals	10 to 60 years
Infrastructure - sewerage	30 to 75 years
Infrastructure - airfields	50 years
Infrastructure - dams	40 to 100 years
Infrastructure - playground equipment	5 to 15 years
Infrastructure - other	10 to 60 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 MORAWA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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 Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
24 Harley Street	136	WATC	3.9300%	200,014	0	(17,744)	182,270	(9,052)	217,081	0	(17,067)	200,014	(8,779)	216,921	0	(17,067)	199,854	(9,850)
Netball Courts	139	WATC	1.6242%	132,234	0	(12,982)	119,252	(2,968)	145,008	0	(12,774)	132,234	(2,020)	145,008	0	(12,774)	132,234	(3,267)
Redevelopment																		
Tennis Court Renewal	142	WATC	5.0663%	220,000	0	(17,385)	202,615	(12,381)	0	220,000	0	220,000	0	0	220,000	(8,797)	211,203	(6,476)
Early Childhood and Family Centre	143	WATC	5.4899%	0	900,000	(34,372)	865,628	(30,888)	0	0	0	0	0	0	365,000	(14,595)	350,405	(10,744)
				552,248	900,000	(82,483)	1,369,765	(55,289)	362,089	220,000	(29,841)	552,248	(10,799)	361,929	585,000	(53,233)	893,696	(30,337)
Self Supporting Loans																		
Tennis Court Renewal	141	WATC	5.1509%	115,000	0	(9,079)	105,921	(6,699)	0	115,000	0	115,000	0	0	115,000	(9,372)	105,628	(5,945)
				115,000	0	(9,079)	105,921	(6,699)	0	115,000	0	115,000	0	0	115,000	(9,372)	105,628	(5,945)
				667,248	900,000	(91,562)	1,475,686	(61,988)	362,089	335,000	(29,841)	667,248	(10,799)	361,929	700,000	(62,605)	999,324	(36,282)

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

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

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Early Childhood and Family Centre	WATC	Debenture	10	5.4899%	\$ 900,000	\$ 281,533	\$ 900,000	\$ 0
					900,000	281,533	900,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Credit card limit	15,000	15,000	10,000
Credit card balance at balance date	0	(6,713)	0
Total amount of credit unused	15,000	8,287	10,000
Loan facilities			
Loan facilities in use at balance date	1,475,686	667,248	999,324

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	267,202	8,684	(20,000)	255,886	258,017	9,185	0	267,202	258,017	8,386	0	266,403
(b) Plant Replacement Reserve	666,423	560,798	(911,601)	315,620	639,091	445,332	(418,000)	666,423	639,091	443,351	(418,000)	664,442
(c) Capital Works Reserve	391,578	512,726	(483,982)	420,322	679,231	124,180	(411,833)	391,578	679,230	122,075	0	801,305
(d) Sewerage Reserve	742,132	84,119	(75,000)	751,251	731,105	86,027	(75,000)	742,132	731,105	83,761	(75,000)	739,866
(e) Community & Economic Development Reserve	1,477,178	48,008	(1,022,792)	502,394	1,421,847	55,331	0	1,477,178	1,421,847	46,210	(367,612)	1,100,445
(f) Future Funds (Principal) Reserve	2,129,608	69,212	(58,830)	2,139,990	2,099,728	87,885	(58,005)	2,129,608	2,099,729	68,241	(58,005)	2,109,965
(g) Future Funds (Interest) Reserve	342,611	69,965	(40,000)	372,576	311,565	71,046	(40,000)	342,611	311,565	68,131	(40,000)	339,696
(h) Emergency Response Reserve	343,606	11,167	0	354,773	331,794	11,812	0	343,606	331,794	10,783	0	342,577
(i) Aged Care Units 1-4 (JVA) Reserve	80,631	2,621	0	83,252	59,963	20,668	0	80,631	77,516	2,519	0	80,035
(j) Swimming Pool Reserve	198,957	26,466	0	225,423	172,805	26,152	0	198,957	172,806	25,616	0	198,422
(k) Legal Fees Reserve	71,980	12,339	(10,000)	74,319	59,849	12,131	0	71,980	59,849	11,945	0	71,794
(l) Jones Lake Road Rehab Reserve	231,429	27,521	0	258,950	204,161	27,268	0	231,429	204,161	26,635	0	230,796
(m) Morawa-Yalgoo Road Maintenance Reserve	299,964	50,000	(299,500)	50,464	249,964	50,000	0	299,964	249,964	50,000	0	299,964
(n) Insurance Works Reserve	34,660	0	0	34,660	194,452	0	(159,792)	34,660	194,452	0	(159,792)	34,660
(o) Aged Care Units (Excl 1-4) Reserve	330,339	20,736	(35,000)	316,075	327,224	3,115	0	330,339	309,671	20,064	0	329,735
(p) Information technology	0	100,000	0	100,000	0	0	0	0	0	0	0	0
	7,608,298	1,604,362	(2,956,705)	6,255,955	7,740,796	1,030,132	(1,162,630)	7,608,298	7,740,797	987,717	(1,118,409)	7,610,105

(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 council		
(a) Leave reserve	In Perpetuity	To be used to fund leave requirements.
(b) Plant Replacement Reserve	In Perpetuity	To be used to upgrade, replace, or purchase of new plant and equipment.
(c) Capital Works Reserve	In Perpetuity	To be used for the Shire to allocate towards expenditure on capital works, specifically the renewal or creation of Shire assets.
(d) Sewerage Reserve	In Perpetuity	To be used to repair, replace, or extend the sewerage facility.
(e) Community & Economic Development Reserve	Until used in full	To fund significant community or economic development projects within the shire.
(f) Future Funds (Principal) Reserve	In Perpetuity	To provide an ongoing conduit for benefits to the people and environment of Morawa in line with Sinosteel Midwest Corporation Future Fund Foundation Memorandum.
(g) Future Funds (Interest) Reserve	Until used in full	To allocate funding to community based projects financed from the interest received on the Future Fund (Principal) Reserve.
(h) Emergency Response Reserve	In Perpetuity	To be used to fund insurance excesses and emergency response activities in relation to unbudgeted events impacting the community or Shire assets outside of Council control.
(i) Aged Care Units 1-4 (JVA) Reserve	In Perpetuity	To fund future repair and maintenance costs associated with the Joint Venture Agreement (JVA) Aged Care Units.
(j) Swimming Pool Reserve	In Perpetuity	Funds to be used for any renewal/upgrade or maintenance of the Morawa Swimming Pool.
(k) Legal Fees Reserve	In Perpetuity	To be used to fund any unforeseen legal action against the Shire of Morawa.
(l) Jones Lake Road Rehab Reserve	In Perpetuity	To fund future closure and rehabilitation of the landfill site at Jones Lake Road.
(m) Morawa-Yalgoo Road Maintenance Reserve	In Perpetuity	To be used to fund any future maintenance works on the Morawa Yalgoo Road.
(n) Insurance Works Reserve	In Perpetuity	To be used to repair assets that have received an insurance payout but workd ere not completed by year end.
(o) Aged Care Units (Excl 1-4) Reserve	In Perpetuity	To fund capital works expenditure realting to existing or new Aged Care Units.
(p) Information technology	In Perpetuity	To fund future information technology upgrade and replacement requirements.

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

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	328,582	288,129	329,320
Self supporting loans	6,699	0	5,945
Other interest revenue	18,500	26,463	12,000
	353,781	314,592	347,265

The net result includes as expenses

(b) Auditors remuneration

Audit services	48,000	44,942	43,000
Other services	12,000	0	5,000
	60,000	44,942	48,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	61,988	10,799	36,282
	61,988	10,799	36,282

(d) Write offs

General rate	10,000	59,870	10,000
Fees and charges	5,000	0	5,000
	15,000	59,870	15,000

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

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
President			
President's allowance	19,417	18,760	18,760
Meeting attendance fees	18,271	17,652	17,653
Other expenses	858	499	672
ICT expenses	0	1,376	2,000
Travel and accommodation expenses	25,000	3,120	6,000
	63,546	41,407	45,085
Deputy President			
Deputy President's allowance	4,855	4,692	4,691
Meeting attendance fees	9,137	8,828	8,828
Other expenses	857	0	672
ICT expenses	0	0	2,000
Travel and accommodation expenses	0	182	4,000
	14,849	13,702	20,191
Council member 3			
Meeting attendance fees	9,137	8,828	8,828
Other expenses	857	334	672
ICT expenses	0	1,376	2,000
Travel and accommodation expenses	0	182	4,000
	9,994	10,720	15,500
Council member 4			
Meeting attendance fees	9,137	8,828	8,828
Other expenses	857	0	671
ICT expenses	0	1,376	2,000
	9,994	10,204	11,499
Council member 5			
Meeting attendance fees	9,137	8,828	8,828
Other expenses	857	0	671
ICT expenses	0	0	2,000
Travel and accommodation expenses	0	182	0
	9,994	9,010	11,499
Council member 6			
Meeting attendance fees	9,137	8,828	8,828
Other expenses	857		671
ICT expenses	0	1,376	2,000
	9,994	10,204	11,499
Council member 7			
Meeting attendance fees	0	2,639	8,828
Other expenses	0	0	671
Travel and accommodation expenses	0	2,650	0
	0	5,289	9,499
Council member 8			
Meeting attendance fees	9,137	2,231	0
Other expenses	857	68	0
ICT expenses	0	1,377	0
Travel and accommodation expenses	0	182	0
	9,994	3,858	0
Total Council Member Remuneration	128,365	104,394	124,772
President's allowance	19,417	18,760	18,760
Deputy President's allowance	4,855	4,692	4,691
Meeting attendance fees	73,093	66,662	70,621
Other expenses	6,000	901	4,700
ICT expenses	0	6,881	12,000
Travel and accommodation expenses	25,000	6,498	14,000
	128,365	104,394	124,772

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

11. MAJOR LAND TRANSACTIONS

Early Childhood Education Centre

(a) Details

Council anticipates to construct an Early Childhood Education Centre (ECEC) on Council owned land.

(b) Current year transactions

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		\$	\$	\$
Operating expenditure				
Finance costs - Interest repayment on loan		(30,888)	0	(10,744)
Capital revenue				
Proceeds from capital grants, subsidies and contributions		2,946,775	0	2,967,388
Proceeds from new borrowings		900,000	0	365,000
Transfers from reserves		353,225	0	367,612
Capital expenditure				
Construction of ECEC	5(a)	(4,200,000)	(82,540)	(3,700,000)
Principal repayment on loan		(34,372)	0	(14,595)
		(65,260)	(82,540)	(25,339)

The above expenditure for the construction of the Early Childhood Education Centre (ECEC) is to be included as an asset under the asset class Buildings - Specialised.

(c) Expected future cash flows

	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Finance cost - loan interest repayments	(30,888)	(52,256)	(47,734)	(42,976)	(37,953)	(211,808)
Principal repayment of borrowings	(34,372)	(71,601)	(75,585)	(79,792)	(84,233)	(345,582)
Payments for property, plant & equipment	(4,200,000)	0	0	0	0	(4,200,000)
	(4,265,260)	(123,857)	(123,320)	(122,768)	(122,186)	(4,757,390)
Cash Inflows						
Proceeds from capital grants, subsidies and contributions	2,946,775	0	0	0	0	2,946,775
Proceeds from new borrowings	900,000	0	0	0	0	900,000
	3,846,775	0	0	0	0	3,846,775
Net cash flows	(418,485)	(123,857)	(123,320)	(122,768)	(122,186)	(910,615)

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

12. JOINT ARRANGEMENTS

(a) Share of joint operations

The Shire of Morawa has entered into a joint arrangement, based on a Deed of Trust, with Homeswest for the construction of 2 x 1 bedroom unit and 1 x 2 bedroom units in Dreghorn Street, Morawa. The provision of this housing aims to provide accommodation to single persons. The Shire of Morawa has a 2% interest in the assets of this joint arrangement. All revenue and expenditure, as well as liabilities, of the joint arrangements are recognised in the relevant financial statements of Council.

Statement of comprehensive income

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Other revenue	16,000	16,161	16,000
Total operating revenue	16,000	16,161	16,000
Other expense	(24,165)	(17,885)	(14,165)
Depreciation	(47)	(47)	(47)
Total operating expenses	(24,212)	(17,932)	(14,212)
Profit/(loss) for the period	(8,212)	(1,771)	1,788

Statement of financial position

Land and buildings	3,440	3,440	3,440
Less: accumulated depreciation	(188)	(141)	(141)
Total assets	3,252	3,299	3,299

Statement of cash flows

Other revenue	16,000	16,161	16,000
Other expense	(24,165)	(17,885)	(14,165)
Net cash provided by (used in) operating activities	(8,165)	(1,724)	1,835

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

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

13. 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 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	\$	\$	\$	\$
Drug Action Group	660	0	(660)	0
Youth Fundraising	865	0	(865)	0
	1,525	0	(1,525)	0

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

14. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

14. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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

15. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

To provide a management and administrative structure to service Council and the community.

Includes members of Council, Civic Functions and Public Relations, Council Elections, Training & Education.

General purpose funding

To manage Councils' finances.

Includes Rates, Loans, Interest and Financial Assistance Grants (FAGs).

Law, order, public safety

To provide, develop and manage services in response to community needs.

Includes Emergency Services and animal control.

Health

To provide, develop and manage services in response to community needs.

Includes Environmental Health, Medical and Health facilities.

Education and welfare

To provide, develop and manage services in response to community needs.

Includes Education, Welfare and Children's Services including the Youth Centre.

Housing

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff Housing, Other and Aged Housing.

Community amenities

To provide, develop and manage services in response to community needs.

Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.

Recreation and culture

To ensure the recreational and cultural needs of the community are met.

Includes Public Hall, Swimming Pool, Parks and Gardens, Library and Oval and Recreation Facilities.

Transport

To effectively manage transport infrastructure within the shire

Includes Roads, Footpaths, Drainage, Plant and Machinery costs and Airstrip Operations.

Economic services

To foster economic development, tourism and rural services in the district.

Includes Tourism, Rural Services, Economic Development and Caravan Park operations.

Other property and services

To provide control accounts and reporting facilities for all other operations.

Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and any other unclassified items.

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

16. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	2,000	570	2,000
General purpose funding	25,250	42,306	25,250
Law, order, public safety	1,900	3,085	3,150
Health	2,850	1,345	2,850
Education and welfare	2,000	1,070	2,000
Housing	91,500	75,075	81,500
Community amenities	555,147	549,443	544,263
Recreation and culture	38,600	36,538	47,000
Economic services	295,800	335,922	267,800
Other property and services	39,000	29,848	39,000
	1,054,047	1,075,202	1,014,813

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

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Shire of Morawa

Schedule 3 – General Purpose Rates and Charges

Rates Enquiry – Conveyancers	03137.156	certificate	\$40.00	\$4.00	\$44.00
Rates, Orders & Requisitions – Enquiry	03137.156	enquiry	\$119.09	\$11.91	\$131.00
Urgency Fee – Rates Enquiry to be available within 24 hrs (additional)	03137.156	certificate	\$59.09	\$5.91	\$65.00
Interest Rate for Overdue Rates	03137.156	%			5.50%
Request for Copy of Property Details by other Authorities	03137.156	each	\$247.27	\$24.73	\$272.00
Record Searches – Searches involving over 14 minutes investigation	03137.156	15 minutes	\$24.55	\$2.45	\$27.00
Pro-rata charge is \$25.00 per 15 minutes					

Printing or emailing Multiple Rates – Current Year	03137.156	copy	\$15.45	\$1.55	\$17.00
Printing or emailing Multiple Rates – Previous Years	03137.156	copy	\$24.55	\$2.45	\$27.00
History Transaction Listing – Rates	03137.156	copy	\$15.45	\$1.55	\$17.00
Dishonoured Payment (Cheque or Direct Debit) Charge	03137.156	transaction	Cost Recovery Min. Fee excl. GST: \$5.00		
Instalment Option Administration Fee	03137.156	instalment	\$10.00	\$0.00	\$10.00
Instalment Option Interest Rate	03137.156	%			5.50%
Special Payment Arrangement Administration fee - Annual	03137.156	year	\$65.00	\$0.00	\$65.00
Debt Recovery Charges	03137.156	assessment			
Removal of Caveat	03137.156	assessment			

Schedule 4 – Governance Administration Charges

Photocopies – Black & White per page – A4	04230.156	page	\$0.58	\$0.06	\$0.64
Photocopies – Black & White per page – A3	04230.156	page	\$0.67	\$0.07	\$0.73
Photocopies – Black & White per page – A4 Double Sided	04230.156	page	\$0.76	\$0.08	\$0.84
Photocopies – Black & White per page – A3 Double Sided	04230.156	page	\$1.33	\$0.13	\$1.47
Photocopies – Colour per page – A4	04230.156	page	\$1.14	\$0.11	\$1.26
Photocopies – Colour per page – A3	04230.156	page	\$1.63	\$0.16	\$1.79
Photocopies – Colour per page – A4 Double Sided	04230.156	page	\$1.71	\$0.17	\$1.89

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Schedule 4 – Governance Administration Charges (Continued)

Photocopies – Colour per page – A3 Double Sided	04230.156	page	\$3.14	\$0.31	\$3.46
If Own Paper Supplied or Over 1,000 Copies a Price Reduction of 50% Applies	04230.156				
Copies of Council Meeting Agenda/Minutes – Printed per Meeting.	04230.156	copy	\$15.45	\$1.55	\$17.00
Copies of Council Meeting Agenda/Minutes – Emailed per Meeting.	04230.156	copy			
Copies of Council Meeting Agenda/Minutes – Printed per Meeting per year	04230.156	year	\$79.09	\$7.91	\$87.00
Copies of House Plans held on File	04230.156	transaction	\$79.09	\$7.91	\$87.00
Copies of Sewerage Plans held on file	04230.156	transaction	\$20.00	\$2.00	\$22.00
Secretarial Work	04230.156	hour	\$89.09	\$8.91	\$98.00
Hire of Council Chambers	04230.156	day	\$326.36	\$32.64	\$359.00
Hire of Equipment Fee (Electronic Whiteboard)	04230.156	day	\$29.09	\$2.91	\$32.00
Bond on Equipment Hire	04135.156	hire	\$247.27	\$24.73	\$272.00
Equipment Hire Fee – Public Address System	04230.156	day	\$29.09	\$2.91	\$32.00
Equipment Hire Fee – Power Point Projector & Screen	04230.156	day	\$29.09	\$2.91	\$32.00
Special Series Number Plates (Shire Emblem) plus Department of Transport Fee	04230.156	each	\$257.27	\$25.73	\$283.00

Freedom of Information

GIPA Information Act Application Fee – Access to Records (personal affairs)	04230.156	issue			
GIPA Information Act Application Fee – All other requests	04230.156	issue	\$30.00	\$0.00	\$30.00
Charge for Staff Member's Time Dealing With Application (pro-rata)	04230.156	hour	\$30.00	\$0.00	\$30.00
Charge for Access Time Supervised by Staff Member (pro rata)	04230.156	hour	\$30.00	\$0.00	\$30.00
Photocopying Charges – Staff Time (pro rata)	04230.156	hour	\$30.00	\$0.00	\$30.00
Photocopying Charges	04230.156	page	\$0.20	\$0.00	\$0.20
Duplication of Information Including Transportation Costs	04230.156	issue			

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Schedule 5 – Law, Order & Public Safety Animal Control

Microchipping Dog/Cat	05220.156	animal	At Cost Min. Fee excl. GST: \$60.00		
Dog/Cat Surrender Fee	05220.156	animal	\$90.91	\$9.09	\$100.00
Surrender Fee – Litter of Puppies/Kittens	05220.156	litter	\$90.91	\$9.09	\$100.00
Impounding Fee	05220.156	animal	\$120.00	\$0.00	\$120.00
Daily Maintenance Fee – Sustenance per Animal	05220.156	day	\$25.00	\$0.00	\$25.00
Authorised Destruction of Dog/Cat	05220.156	animal	\$100.00	\$10.00	\$110.00
Kennel Registration Fee	05220.156	licence	\$220.00	\$0.00	\$220.00
Dog Registration Unsterilised – 1 Year	05221.156	animal	\$50.00	\$0.00	\$50.00
Dog Registration Unsterilised – 3 Years	05221.156	animal	\$120.00	\$0.00	\$120.00
Dog Registration Unsterilised – Lifetime	05221.156	animal	\$250.00	\$0.00	\$250.00
Dog Registration Sterilised – 1 Year	05221.156	animal	\$20.00	\$0.00	\$20.00
Dog Registration Sterilised – 3 Years	05221.156	animal	\$42.50	\$0.00	\$42.50
Dog Registration Sterilised – Lifetime	05221.156	animal	\$100.00	\$0.00	\$100.00
Pensioner Fees for Dog Registration	05221.156	animal	50% of above		
NEW Dog Registration for 1 Year Paid After 1 May	05221.156	animal	50% of above		
Keeping More Than Prescribed Number of Dogs	05221.156	offence	\$200.00	\$0.00	\$200.00
Cat Registration Sterilised & Microchipped – 1 Year	05221.156	animal	\$20.00	\$0.00	\$20.00
Cat Registration Sterilised & Microchipped – 3 Years	05221.156	animal	\$42.50	\$0.00	\$42.50
Cat Registration Sterilised & Microchipped – Lifetime	05221.156	animal	\$100.00	\$0.00	\$100.00
Pensioner Fees for Cat Registration	05221.156	animal	50% of above		

Other Public Safety and Order

Abandoned Motor Vehicles – Impound Fee	05225.156	vehicle	\$148.18	\$14.82	\$163.00
Towing Vehicle	05225.156	vehicle	Cost Recovery		
Towing Vehicle – Burnt Out	05225.156	vehicle	Cost Recovery		
Towing Vehicle – Heavy Vehicle (Bus or Truck)	05225.156	vehicle	Cost Recovery		

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Schedule 7 – Health

Food Vendor's Licence	07430.151	licence	\$99.09	\$9.91	\$109.00
Section 39 Certificate (Liquor Control Act 1988)	07430.156	certificate	\$138.18	\$13.82	\$152.00
Inspections, reports, notices and other Shire actions relating to licences & registrations where cost is not covered by other Acts & regulations	07430.156	report	\$114.55	\$11.45	\$126.00

Environmental Health Application Processing

s.107(3) Notification of Business Exemption from Registration 9	07430.156	application			
e.g. Non-Profit Sausage Sizzle					
s.107(3) Notification of Food Business	07430.156	business	\$87.00	\$0.00	\$87.00
s.113 Notification of Business Ceasing, Being Sold or Increased Risk Profile	07430.156	premises	0	0	0
s.110 (4)(b) Application for Registration of Temporary Food Business/Store/Stall Only (Includes Annual Admin Fee)	07430.156	application	\$177.00	\$0.00	\$177.00
s.110 (4)(b) Application for Registration of Small Food Business – Mobile, Home Based/Stall (Includes Annual Admin Fee)	07430.156	application	\$229.00	\$0.00	\$229.00
s.110 (4)(b) Application for Registration of Medium Food Business – Cafe/Restaurant (Includes Annual Admin Fee)	07430.156	application	\$291.00	\$0.00	\$291.00
s.110 (4)(b) Application for Registration of Large Food Business – Major Manufacturer/Supermarket (Includes Annual Admin Fee)	07430.156	application	\$348.00	\$0.00	\$348.00
Inspection of Large Food Premises (Major Manufacturer/Supermarket)	07430.156	inspection	\$168.18	\$16.82	\$185.00
Inspection of medium premises (cafe / restaurant)	07430.156	inspection	\$114.55	\$11.45	\$126.00

Environmental Health Application Processing (Continued)

Inspection of small premises (home based/mobile/stall), minor brief follow up inspection, vary conditions	07430.156	inspection	\$59.09	\$5.91	\$65.00
Brief follow-up inspection of food premises	07430.156	inspection	\$59.09	\$5.91	\$65.00
Annual administration fee for registered food business (does not apply to market stalls or temporary premises)	07430.156	inspection	\$114.55	\$11.45	\$126.00
Inspection of animal food processing premises or retail pet meat shop (food Regulations 2008 Part 5, Division 4)	07430.156	inspection	\$114.55	\$11.45	\$126.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Skin Penetration

Application for approval to establish a skin penetration business	07430.156	application	\$185.00	\$0.00	\$185.00
Inspection of small business – skin penetration	07430.156	inspection	\$125.00	\$0.00	\$125.00

Hawkers/Stall Holders/Traders

Application for hawker/trader/stall holder licence (fundraiser for community association)	07430.156				
Annual application for market/stall licence	07430.156	licence	\$38.00	\$0.00	\$38.00
Annual application for hawker, trader or stall holder's licence	07430.156	licence	\$349.00	\$0.00	\$349.00
Application for one day market/event stall licence (24 hour)	07430.156	licence	\$10.00	\$0.00	\$10.00
Annual application for a Member's stall holders licence	07430.156	licence	\$22.00	\$0.00	\$22.00
Request to amend hawker, trader or stall holder's licence (market/event stall)	07430.156	licence	\$38.00	\$0.00	\$38.00
Request to amend hawker, trader or stall holder's licence (other)	07430.156	licence	\$349.00	\$0.00	\$349.00

Caravan Parks and Camping Grounds

Application or renewal of licence	07430.156	licence			
Minimum \$200 (Calculate Transit site each by \$6.00, \$3.00 per camp site & \$1.50 per overflow site)					
Renewal of Licence application received within 28 days from expiry of licence – late fee	07430.156	licence	\$21.00	\$0.00	\$21.00
Application for temporary licence. \$100.00 plus pro-rata amount of application fee	07430.156	licence			
Transfer of Licence	07430.156	licence	\$105.00	\$0.00	\$105.00
Letter of approval for park home and/or hard annex relating to Caravan Park and Camping licence	07430.156	licence	\$105.00	\$0.00	\$105.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Public Buildings

Application for approval to construct, alter or extend public building/place (Risk Management Plan not required)	07430.156	application	\$120.00	\$0.00	\$120.00
Application for approval to construct, alter or extend public building/place (Risk Management Plan required)	07430.156	application	\$346.00	\$0.00	\$346.00
Application (R5) for certificate of approval where s.176 application has been made	07430.156	application	\$36.00	\$0.00	\$36.00
Application (R5) for certificate of approval where s.176 application has not been made	07430.156	application	\$57.00	\$0.00	\$57.00
Application (R9(3)) to vary certificate of approval (increased capacity for large licensed premises) – includes inspection	07430.156	application	\$305.00	\$0.00	\$305.00
Application (R9(1)) to vary certificate of approval (other) – includes inspection	07430.156	application	\$60.00	\$0.00	\$60.00
Submission of emergency evacuation plan for approval (R26)	07430.156	application	\$153.00	\$0.00	\$153.00
Inspection of small public buildings (<100 persons enclosed venue or <400 persons outdoor venue)	07430.156	application	\$126.00	\$0.00	\$126.00
Inspection of medium public buildings (100 – 400 persons enclosed venue or 400 – 1,000 persons outdoor venue)	07430.156	application	\$240.00	\$0.00	\$240.00
Inspection of large public buildings (> 400 persons enclosed venue or >1,000 persons outdoor venue)	07430.156	application	\$354.00	\$0.00	\$354.00

Water Sampling

Aquatic facility water sampling/testing – per facility, per visit	07430.156	test	\$27.00	\$0.00	\$27.00
Private water supply assessment	07430.156	assessment	\$87.00	\$0.00	\$87.00
Aquatic facility – Code compliance inspection audit – per facility, per report	07430.156	inspection	\$126.00	\$0.00	\$126.00

Lodging Houses

Application (s.146) for registration – 20 rooms or less	07430.156	application	\$296.00	\$0.00	\$296.00
Application (s.146) for registration – 21 rooms or more	07430.156	application	\$354.00	\$0.00	\$354.00
Annual registration fee – 20 rooms or less	07430.156	application	\$229.00	\$0.00	\$229.00
Annual registration fee – 21 rooms or more	07430.156	application	\$296.00	\$0.00	\$296.00
Request to amend register	07430.156	application	\$65.00	\$0.00	\$65.00
Inspection due to breach 20 rooms or less (Extra to annual inspection fee)	07430.156	application	\$185.00	\$0.00	\$185.00
Inspection due to breach 21 rooms or more (Extra to annual inspection fee)	07430.156	application	\$245.00	\$0.00	\$245.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Air-Handling and Water Systems

Application to install or substantially modify air-handling system, water system or cooling tower	07430.156	application	\$223.00	\$0.00	\$223.00
Inspection of air-handling system, water system or cooling tower where a breach has occurred	07430.156	inspection	\$126.00	\$0.00	\$126.00

Collection, Removal and Disposal of Sewerage

Application for licence to collect, remove or dispose of sewerage	07430.156	application	\$141.00	\$0.00	\$141.00
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Offensive Trades

Annual application for registration of offensive trade (s.187/191) – Slaughterhouses	07430.156	application	\$310.00	\$0.00	\$310.00
Annual application for registration of offensive trade (s.187/191) – Piggeries	07430.156	application	\$310.00	\$0.00	\$310.00
Annual application for registration of offensive trade (s.187/191) – Artificial manure depots	07430.156	application	\$219.00	\$0.00	\$219.00
Annual application for registration of offensive trade (s.187/191) – Manure works	07430.156	application	\$219.00	\$0.00	\$219.00
Annual application for registration of offensive trade (s.187/191) – Laundries & dry cleaning establishments	07430.156	application	\$153.00	\$0.00	\$153.00
Annual application for registration of offensive trade (s.187/191) – Fish processing establishments in which whole fish are cleaned and prepared	07430.156	application	\$310.00	\$0.00	\$310.00
Annual application for registration of offensive trade (s.187/191) – Shellfish and crustacean processing establishments	07430.156	application	\$310.00	\$0.00	\$310.00
Annual application for registration of offensive trade (s.187/191) – Any other offensive trade not specified	07430.156	application	\$310.00	\$0.00	\$310.00
Inspection where a breach has occurred (other than routine inspection)	07430.156	application	\$185.00	\$0.00	\$185.00

Abattoir Supervision

Meat inspection services – each visit	07330.156	visit	\$85.00	\$0.00	\$85.00
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Schedule 8 – Education and welfare

Childcare Centre Rental	08302.156	month	Per agreement		
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Schedule 9 – Housing Facilities Staff Housing Other Housing Rentals

Single quarters (3 units) Dregghorn Street	09230.150	week	As per Dept of Communities Agreement		
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Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Aged Care Units

Unit 1 – Income and Asset tested – per week	09335.156	week	As per Dept of Communities Agreement		
Unit 2 – Income and Asset tested – per week	09336.156	week	As per Dept of Communities Agreement		
Unit 3 – Income and Asset tested – per week	09337.156	week	As per Dept of Communities Agreement		
Unit 4 – Income and Asset tested – per week	09338.156	week	As per Dept of Communities Agreement		
Unit 5 – Income and Asset tested – per week	09339.156	week	As per Dept of Communities Agreement		
Unit 6 – Non Asset tested – per week	09340.156	week	\$270.00	\$0.00	\$270.00
Unit 7 – Non Asset tested – per week	09340.156	week	\$270.00	\$0.00	\$270.00
Unit 8 – Non Asset tested – per week	09341.156	week	\$270.00	\$0.00	\$270.00
Unit 9 – Non Asset tested – per week	09341.156	week	\$270.00	\$0.00	\$270.00
Entry Fee (Bond) – Units 6 – 9 Policy	09341.156	unit	Price on Agreement		

Schedule 10 – Community Amenities Community Bus Hire

Bond on hire of community bus	10735.156	each	\$300.00	\$0.00	\$300.00
Hire of community bus by community group (per day) plus fuel (Refill prior to returning)	10735.156	each	\$80.91	\$8.09	\$89.00
Hire of community bus by business (per day) plus fuel (Refill prior to returning)	10735.156	each	\$157.27	\$15.73	\$173.00
Community bus cleaning fee	10735.156	each	\$90.91	\$9.09	\$100.00

Rubbish Removal Charges

240 Litre bin – residential service	10130.157	service	\$564.55	\$56.45	\$621.00
240 Litre bin – commercial service	10231.157	service	\$1,129.09	\$112.91	\$1,242.00

Sale of Bins

240 Litre green bin	10131.156	each	\$114.55	\$11.45	\$126.00
Lids	10131.156	each	\$25.45	\$2.55	\$28.00
Other Parts as required	10131.156	each	Price on Application		

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Transfer Station Fees

General Residential Mixed Waste - Per Trailer	10233.156	\$ -			
Scrap Metal - Per Trailer	10233.156	each	\$41.82	\$4.18	\$46.00
Commercial Refuse – per m3	10233.156	M ³	\$50.91	\$5.09	\$56.00
Separated Recyclables or clean fill	10233.156	load			
Car tyres – without rims	10233.156	each	\$13.64	\$1.36	\$15.00
4 x 4 Tyres – without rims	10233.156	each	\$30.00	\$3.00	\$33.00
Truck tyres – without rims	10233.156	each	\$40.00	\$4.00	\$44.00
4 x 4 & car tyres with rims	10233.156	each	\$59.09	\$5.91	\$65.00
Truck tyres – with rims	10233.156	each	\$77.27	\$7.73	\$85.00
Fridges, freezers, air conditioners and any other white goods degassed	10233.156	each	\$16.36	\$1.64	\$18.00
Uncontaminated green waste (no weeds)	10233.156				
Problematic waste – includes waste that requires additional handling eg. Animal carcasses	10233.156	trailer	\$85.45	\$8.55	\$94.00
Emergency opening of landfill	10233.157	per hour	\$148.18	\$14.82	\$163.00

Transfer Station Fees – Asbestos

Asbestos per cubic metre	10233.156	cubic metre	\$520.00	\$52.00	\$572.00
Asbestos – Minimum Charge when less than a cubic metre	10233.156	load	\$520.00	\$52.00	\$572.00

Sewerage Charges

Non rateable properties connected to the sewer

Class 1 Properties

Institutional, Recreational, Educational, Religious or public amenity type properties

First major fixture charge	10332.156	property	\$1,111.82	\$111.18	\$1,223.00
Each additional major fixture	10333.156	property	\$479.09	\$47.91	\$527.00

Class 2 Properties

Properties owned and operated by CBH for storage and handling or grain & state

Headworks Charge	10333.156	connection	\$1,324.55	\$132.45	\$1,457.00
Mining camp WC (pan charge) for each major fixture	10331.156	each	\$811.82	\$81.18	\$893.00
Septic tank fees	10337.156	each	\$325.45	\$32.55	\$358.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Cemetery Fees

Burial Fees

On application for 'Form of Grant of Right of Burial' for – (A)

Land 2.4m x 1.2m selected by applicant	10730.156	each	\$148.18	\$14.82	\$163.00
Land 2.4m x 2.4m selected by applicant	10730.156	each	\$188.18	\$18.82	\$207.00
Land 2.4m x 3.6m selected by applicant	10730.156	each	\$217.27	\$21.73	\$239.00

Sinking Fee – On application for 'Form of Order for Burial' for – (B)

Ordinary grave for an adult	10730.156	each	\$485.45	\$48.55	\$534.00
Grave for any child under seven years of age	10730.156	each	\$297.27	\$29.73	\$327.00
Grave for any still born child	10730.156	each	\$198.18	\$19.82	\$218.00

If graves are required to be sunk deeper than 1.8m the following additional charges are payable (B)

First additional 0.3 metres	10730.156	each	\$59.09	\$5.91	\$65.00
Second additional 0.3 metres	10730.156	each	\$79.09	\$7.91	\$87.00
Third additional 0.3 metres	10730.156	each	\$99.09	\$9.91	\$109.00

Re-opening Fees

Re-opening an ordinary grave for each internment or exhumation (A)

Ordinary grave of an adult	10730.156	each	\$396.36	\$39.64	\$436.00
Ordinary grave of a child under seven years of age	10730.156	each	\$238.18	\$23.82	\$262.00
Ordinary grave of a still born child	10730.156	each	\$178.18	\$17.82	\$196.00
Where removal of kerbing, tiles, grass etc is necessary per hour, pro-rata	10730.156	hour	\$79.09	\$7.91	\$87.00
Where removal of brick grave is necessary per hour, pro-rata	10730.156	hour	\$148.18	\$14.82	\$163.00
Where removal of any vault according to work required	10730.156	hour			
\$156 minimum					

Extra Charges

Interment without 24 hours notice (A)	10730.156	each	\$356.36	\$35.64	\$392.00
Interment not in usual hours of 8.30am – 4.30pm Monday to Friday (B)	10730.156	each	\$356.36	\$35.64	\$392.00
Interment not in usual hours of 8.30am – 4.30pm Saturday, Sunday & Public Holidays (B)	10730.156	each	\$475.45	\$47.55	\$523.00
Exhumation (C) - plus Additional fees A & B	10730.156	each	\$356.36	\$35.64	\$392.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Miscellaneous Charges

Permission to erect a headstone and for kerbing	10730.156	each	\$69.09	\$6.91	\$76.00
Permission to erect a monument	10730.156	each	\$99.09	\$9.91	\$109.00
Permission to erect a name plate	10730.156	each	\$49.09	\$4.91	\$54.00
Registration of Transfer of Form of Grant of Right of Burial	10730.156	each	\$49.09	\$4.91	\$54.00
Copy of Grant of Burial	10730.156	each	\$40.00	\$4.00	\$44.00
Grave number plate	10730.156	each	\$69.09	\$6.91	\$76.00
Funeral Directors Annual Licence	10730.156	licence	\$79.09	\$7.91	\$87.00
Making a search of the register	10730.156	search	\$20.00	\$2.00	\$22.00
Copy of Local Laws	10730.156	each	\$20.00	\$2.00	\$22.00

Niche Wall Interment Fees

Large compartment	10730.156	each	\$238.18	\$23.82	\$262.00
Single compartment	10730.156	each	\$119.09	\$11.91	\$131.00
Double compartment	10730.156	each	\$188.18	\$18.82	\$207.00

Standard Niche Wall Plaque Fees

Large plaque	10730.156	each	\$643.64	\$64.36	\$708.00
Single plaque	10730.156	each	\$346.36	\$34.64	\$381.00
Double plaque	10730.156	each	\$475.45	\$47.55	\$523.00

Schedule 11 – Recreation and Culture

A key deposit applies to all keys/swipe cards issued	11372	each	\$100.00	\$0.00	\$100.00
Will be forfeited if keys/padlocks not returned					
Bond payable on hire of Council facilities refundable on inspection/linen cleaning	11372	each	\$500.00	\$0.00	\$500.00
Hire of all Council Facilities Levy – Schools	11331.153	annual	\$4,718.18	\$471.82	\$5,190.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

General Hall Hire

Main Hall	11130.153	up to 6 hours	\$95.45	\$9.55	\$105.00
Lesser Hall	11130.153	up to 6 hours	\$95.45	\$9.55	\$105.00
Kitchen only – separate from Main or Lesser Hall	11130.153	up to 6 hours	\$77.27	\$7.73	\$85.00
Gutha Hall	11130.153	up to 6 hours	\$77.27	\$7.73	\$85.00
Liquor surcharge	11131.156	each	\$50.00	\$5.00	\$55.00

Charitable / Community Functions

Main Hall	11130.153	up to 6 hours	\$45.45	\$4.55	\$50.00
Lesser Hall	11130.153	up to 6 hours	\$45.45	\$4.55	\$50.00
Kitchen only – separate from Main or Lesser Hall	11130.153	up to 6 hours	\$36.36	\$3.64	\$40.00

Linen and Equipment Hire

Table cloths	11130.156	each	\$5.45	\$0.55	\$6.00
Chair covers	11130.156	each	\$2.73	\$0.27	\$3.00
Crockery	11130.156	each	\$3.64	\$0.36	\$4.00
Trestle tables	11130.156	per 2	\$6.36	\$0.64	\$7.00
Chairs	11130.156	per 10	\$7.27	\$0.73	\$8.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Morawa Swimming Pool

Season Passes

Free admission from 1 September 2026

Family – (2 adults & 2 children or 1 adult & 3 children)	11231.153	each	\$0.00	\$0.00	\$0.00
Free for the additional child					
Adults	11231.153	each	\$0.00	\$0.00	\$0.00
Pensioners	11231.153	each	\$0.00	\$0.00	\$0.00
10 Entry Pass – Adult	11231.153	each	\$0.00	\$0.00	\$0.00

Casual Entry Fees

Adult	11231.153	each	\$0.00	\$0.00	\$0.00
Pensioner	11231.153	each	\$0.00	\$0.00	\$0.00
Spectator	11231.153	each	\$0.00	\$0.00	\$0.00
Lane Hire – per lane	11231.153	4 hourly	\$22.73	\$2.27	\$25.00
Use of Pool and facilities – Closed to others	11231.153	4 hours	\$150.00	\$15.00	\$165.00
Lifeguard for event per lifeguard	11231.153	hour	\$90.91	\$9.09	\$100.00

Swimming Carnivals (Non Shire Schools)

Child within school hours – Carnivals (Non Shire Schools)	11231.153	each	\$2.73	\$0.27	\$3.00
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Use of Swimming Pool for Lessons (Non Shire Schools)

Child within school hours – Lessons (Non Shire Schools)	11231.153	each	\$2.73	\$0.27	\$3.00
Use of Pool and facilities – includes lifeguard	11231.153	booking	\$100.00	\$10.00	\$115.00

Group Entry Fees – Pool

Swimming Club per year	11231.153	annual	\$529.09	\$52.91	\$582.00
Agricultural College per year plus memberships	11231.153	annual	\$2,383.64	\$238.36	\$2,747.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Sports Complex Facility Hire

Bond payable on hire of tennis meeting room refundable on inspection	11372	each	\$260.00	\$0.00	\$260.00
Bond payable on hire of all other sporting facilities refundable on inspection	11372	each	\$520.00	\$0.00	\$520.00

Indoor Complex Hire

Badminton court hire	11330.153	up to 4 hours	\$20.00	\$2.00	\$22.00
Indoor basketball court hire	11330.153	up to 4 hours	\$20.00	\$2.00	\$22.00
Meeting room and kitchen hire	11330.153	up to 4 hours	\$50.00	\$5.00	\$55.00
Tennis court hire (non-club member)	11330.153	up to 4 hours	\$10.91	\$1.09	\$12.00

Indoor Sports Complex Levies (Plus Bond)

Badminton Club per year	11330.153	each	\$550.00	\$55.00	\$605.00
Squash Club per year	11330.153	each	\$550.00	\$55.00	\$605.00
Basketball Club per year	11330.153	each	\$550.00	\$55.00	\$605.00
Tennis Club per year	11330.153	each	\$550.00	\$55.00	\$605.00

Greater Sports Ground Facility Hire

Function room and kitchen	11331.153	up to 6 hours	\$290.91	\$29.09	\$320.00
Function room for passive recreation (eg Yoga)	11331.153	hour	\$23.64	\$2.36	\$26.00

Oval Levies

Cricket Club per season	11331.153	each	\$576.36	\$57.64	\$634.00
Football Club per season	11331.153	each	\$2,380.91	\$238.09	\$2,619.00
Hockey Club per season	11331.153	each	\$576.36	\$57.64	\$634.00
Netball Club per season	11331.153	each	\$576.36	\$57.64	\$634.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Oval Levies (Continued)

Casual Use of Oval for an Event	11331.153	up to 6 hours	\$100.00	\$10.00	\$110.00
Casual use of Oval lights	11331.153	per hour	\$5.00	\$0.50	\$5.50

Morawa Community Gym

Swipe card deposit – applies to all gym access cards issued (Refundable)	40609	each	\$30.00	\$0.00	\$30.00
24 Hour membership	11373.153	each	\$8.18	\$0.82	\$9.00
1 Month membership	11373.153	each	\$40.00	\$4.00	\$46.00
3 Month membership	11373.153	each	\$105.45	\$10.55	\$122.00
6 Month membership	11373.153	each	\$198.18	\$19.82	\$228.00
12 Month membership	11373.153	each	\$352.73	\$35.27	\$406.00

Schedule 12 - Transport Aerodrome

Commercial Landing Permit - Annual Fee	12632.156	each	\$209.09	\$20.91	\$230.00
Landing Fee (Non-Permit) - per landing	12632.156	each	\$9.09	\$0.91	\$10.00
Hanger Hire	12632.156	Annual	\$1818.18	\$181.82	\$2,000.00

Schedule 13 – Economic Services General

Sale of maps A3 laminated / copied	13230.156	each	\$11.00	\$0.00	\$11.00
Sale of maps A4 laminated / copied	13230.156	each	\$6.00	\$0.00	\$6.00

Sale of Water

Swipe card deposit – applies to all standpipe access cards issued (Refundable if card returned in good condition)	40620	each	\$52.00	\$0.00	\$52.00
Sale of water (per Kilolitre)	13630.156	per kl	\$11.00	\$0.00	\$11.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Caravan Park Fees

Powered sites	13234.156	each	\$31.82	\$3.18	\$35.00
Unpowered sites	13234.156	each	\$27.27	\$2.73	\$30.00
Use of ablution/showers - For non-guest	13234.156	each	\$5.45	\$0.55	\$6.00
Washing machines & Dryers	13234.156	each	\$5.45	\$0.55	\$6.00

Caravan Park Chalets and Units

Canna Chalet	13231.153	each	\$181.82	\$18.18	\$200.00
Koolanooka Chalet	13232.153	each	\$181.82	\$18.18	\$200.00
Morawa Unit	13342.153	each	\$127.27	\$12.73	\$140.00
Gutha Unit	13343.153	each	\$127.27	\$12.73	\$140.00
Merkanooka Unit	13344.153	each	\$127.27	\$12.73	\$140.00
Pintharuka Unit	13345.153	each	\$127.27	\$12.73	\$140.00
Cleaning surcharge if patron has a pet in the chalets or units or additional cleaning required	13345.153	each	\$198.18	\$19.82	\$218.00
Replacement cost of items removed from the chalets or units	13236.541	each			
Cancellation Fee – Less than 48hrs Notice	13236.541				100% of charge

Extractive Industries

Initial licence application		each			
Renewable annual fee (< hectare)		each			
Renewable annual fee (> hectare)		each			

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Town Planning

Planning Consent for Development

Item 1. Determining a development application (other than extractive industries) where the development has not commenced or been carried out and the estimated cost of the development is:

Not more than \$50,000	10630	application	\$147.00	\$0.00	\$147.00
\$50,000 – \$500,000	10630	application			
\$500,001 – \$2,500,000	10630	application			
\$2,500,001 – \$5,000,000	10630	application			
\$5,000,001 – \$21,500,000	10630	application			
More than \$21,500,001	10630	application	\$34,196.00	\$0.00	\$34,196.00
Item 3. Determining a development application for an extractive industry where the development has not commenced or been carried out	10630	application	\$739.00	\$0.00	\$739.00
Item 8. Determining an initial application for approval of a home based business (including cottage industry) where the business has not commenced operating	10630	application	\$222.00	\$0.00	\$222.00
Item 10. Determining an application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply and where the change of use has not commenced	10630	application	\$295.00	\$0.00	\$295.00

Item 2. Determining a development application where works have commenced or been carried out

The fees as set in Item 1 plus, by way of penalty twice that fee	10630	application			
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Item 2. Determining a development application where works have commenced or been carried out [continued]

The fees as set in Item 3 Extractive Industry plus, by way of penalty twice that fee	10630	application	\$1,478.00	\$0.00	\$1,478.00
The fees as set in Item 8 Home Based Business plus, by way of penalty twice that fee	10630	performance criteria	\$444.00	\$0.00	\$444.00
The fees as set in Item 10 plus, by way of penalty twice that fee	10630	application	\$590.00	\$0.00	\$590.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)
Planning Consent for Development – Other					
Determining an application to amend or cancel development approval (this applies where a determination has already been given by Council or where amended plans are submitted and not requested by Council)		application			
Minimum \$73 – Maximum \$295					
Single house – Residential Design Codes per performance criteria or Local Planning Scheme assessment		performance criteria	\$73.00	\$0.00	\$73.00
Minimum \$147 – Maximum \$730					
Demolition where development approval required		approval	\$147.00	\$0.00	\$147.00
Determining an application for renewal of a home based business (including cottage industry) or other development approval		performance criteria	\$73.00	\$0.00	\$73.00
Extension of current development approval		application	\$150.00	\$0.00	\$150.00
Providing a subdivision clearance for not more than 5 lots. Item 5		lot	\$73.00	\$0.00	\$73.00
Providing a subdivision clearance for more than 5 lots but not more than 195 lots		lot	\$35.00	\$0.00	\$35.00
First 5 lots at item 5 then \$35 per lot					
Providing a subdivision clearance for more than 195 lots		lot	\$35.00	\$0.00	\$35.00
First 5 lots at item 5 then \$35 per lot to a maximum of \$7,393					
Basic Scheme Amendment		amendment	\$2,420.00	\$0.00	\$2,420.00
Standard Scheme Amendment (50% refundable if not advertised)		amendment	\$4,840.00	\$0.00	\$4,840.00
Complex Scheme Amendment (50% refundable if not advertised)		amendment	\$9,680.00	\$0.00	\$9,680.00
Structure Plan		plan	\$7,500.00	\$0.00	\$7,500.00
Modifications to structure plan once approval given		plan	\$2,500.00	\$0.00	\$2,500.00
Local Development Plan (other than subdivision condition)		plan	\$840.00	\$0.00	\$840.00
Modifications to land development plan once approval given		plan	\$280.00	\$0.00	\$280.00
Issue of zoning certificate		certificate	\$73.00	\$0.00	\$73.00
Issue of Section 40 certificate or similar		certificate	\$100.00	\$0.00	\$100.00
Issue of written planning advice		letter	\$73.00	\$0.00	\$73.00
Road / R.O.W / P.A.W. application for closure		application	\$840.00	\$0.00	\$840.00
Advertising on site signage		sign			
Advertising in newspaper		advert			

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Planning Consent for Development – Other (continued)

Digital copy of planning document (CD)		document	\$33.00	\$0.00	\$33.00
Per-Strata inspection		inspection	\$451.00	\$0.00	\$451.00
Planning assessment		assessment	\$174.00	\$0.00	\$174.00
S58/60 Motor Vehicle Repairs application (in accordance with Regs – Planning advice)		application	\$150.00	\$0.00	\$150.00
S40 Certificate application (Liquor Control Act 1988)		application	\$160.00	\$0.00	\$160.00

Development Assessment Panel (DAP) Application Fees

Where the estimated cost of development is:

Not less than \$2 million and less than \$7 million		application	\$5,815.00	\$0.00	\$5,815.00
Not less than \$7 million and less than \$10 million		application	\$8,977.00	\$0.00	\$8,977.00
Not less than \$10 million and less than \$12.5 million		application	\$9,767.00	\$0.00	\$9,767.00
Not less than \$12.5 million and less than \$15 million		application	\$10,045.00	\$0.00	\$10,045.00
Not less than \$15 million and less than \$17.5 million		application	\$10,324.00	\$0.00	\$10,324.00
\$20 million or more		application	\$10,883.00	\$0.00	\$10,883.00
Amending or cancelling Development Assessment Panel Development (r17)		application	\$249.00	\$0.00	\$249.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Building

Building Construction Industry Training Fund (BCITF)

Building Construction Industry Training Fund (BCITF)	13330.156	each			
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Building Services Levy (BSL)

The Building Services Levy is payable to the Local Government when the application is made. Under \$45,000 is actual dollar amount listed, over \$45,000 is the percentage amount listed.

Building Permit application		application			
Demolition Permit application		application			
Occupancy Permit for approved building work		application	\$61.65	\$0.00	\$61.65
Building approval certificate for approved building work		application	\$61.65	\$0.00	\$61.65
Occupancy permit for unauthorised building work		application			
Building approval certificate for unauthorised building work		application			

Division 1 – Application for Building Permits and Demolition Permits

Certified Application for a Building Permit

For building work for a Class 1 or Class 10 building or incidental structure		application			
For building work for a Class 2 and including Class 9 building or incidental structure		application			

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Uncertified Application for a Building Permit

Uncertified Application for a Building Permit		application			
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Application for a Demolition Permit

For demolition work in respect of a Class 1 or Class 10 building or incidental structure		application	\$110.00	\$0.00	\$110.00
For demolition work in respect of a Class 2 and including Class 9 building or incidental structure per storey		application / storey	\$110.00	\$0.00	\$110.00
Application to extend the time during which a building or demolition permit has effect		application	\$110.00	\$0.00	\$110.00

Division 2 – Application for Occupancy Permits and Building Approval Certificates

Application for an occupancy permit for a completed building		application	\$110.00	\$0.00	\$110.00
Application for a temporary occupancy permit for a incomplete building		application	\$110.00	\$0.00	\$110.00
Application for modification of an occupancy permit for additional use of a building on a temporary basis		application	\$110.00	\$0.00	\$110.00
Application for a replacement occupancy permit for a permanent change of the building's use classification		application	\$110.00	\$0.00	\$110.00
Application for an occupancy permit or building approval certificate for registration of start scheme plan or re-subdivision		application / strata unit			
Application for an occupancy permit for a building in respect of which unauthorised work has been done		application			

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Division 2 – Application for Occupancy Permits and Building Approval Certificates (Continued)

Application for a building approval certificate for a building in respect of which unauthorised work has been done		application			
Application to replace an occupancy permit for an existing building		application	\$110.00	\$0.00	\$110.00
Application for a building approval certificate for an existing building where unauthorised work has not been done		application	\$110.00	\$0.00	\$110.00
Application to extend the time during which an occupancy permit or building approval certificate has effect		application	\$110.00	\$0.00	\$110.00
Inspection of a pool enclosure		inspection	\$190.91	\$19.09	\$210.00

Schedule 14 – Other Property and Services Plant Hire Rates (per hour) – includes operator

Plant hire rates will incur a 50% surcharge for non-standard and after hours (7am – 4pm) hire. All other items are only to be hired out at

			the discretion of the CEO and/or Executive Manager		
Grader / free roller	14130.156	hour	\$307.27	\$30.73	\$338.00
Front end loader	14130.156	hour	\$316.36	\$31.64	\$348.00
Street sweeper	14130.156	hour	\$324.55	\$32.45	\$357.00
Water truck 25,000 litre	14130.156	hour	\$315.45	\$31.55	\$347.00
Backhoe / loader	14130.156	hour	\$316.36	\$31.64	\$348.00
Truck – tandem axle tipper	14130.156	hour	\$315.45	\$31.55	\$347.00
Truck – tandem axle tipper with trailer	14130.156	hour	\$324.55	\$32.45	\$357.00
Truck – tandem axle tipper with low loader and dolly	14130.156	hour	\$431.82	\$43.18	\$475.00
Multi tyred roller / CAT Vibra roller	14130.156	hour	\$315.45	\$31.55	\$347.00
Tractor	14130.156	hour	\$463.64	\$46.36	\$510.00
Tractor with road broom	14130.156	hour	\$618.18	\$61.82	\$680.00
Tractor with implement (slasher, post hole digger etc)	14130.156	hour	\$618.18	\$61.82	\$680.00
Compressor	14130.156	hour	\$302.73	\$30.27	\$333.00
Skid Steer	14130.156	hour	\$225.45	\$22.55	\$248.00

Name	GL	Unit	Year 26/27		
			Fee (excl. GST)	10% GST	Fee (incl. GST)

Material Sales (per cubic metre) – pick up from shire depot

Yellow sand – Pick up	14430.156	cubic metre	\$148.18	\$14.82	\$163.00
Gravel – Pick up	14430.156	cubic metre	\$148.18	\$14.82	\$163.00
Loam – Pick up	14430.156	cubic metre	\$148.18	\$14.82	\$163.00
White sand – Pick up	14430.156	cubic metre	\$148.18	\$14.82	\$163.00
Blue metal – 7mm – Pick up	14430.156	cubic metre	\$164.55	\$16.45	\$181.00
Blue metal – 10mm – Pick Up	14430.156	cubic metre	\$163.64	\$16.36	\$180.00
Cracker dust – Pick up	14430.156	cubic metre	\$148.18	\$14.82	\$163.00

Material Sales (per cubic metre) – delivered in town

For deliveries to places other than in town, the materials priced as at the depot plus private works rates for delivery

Yellow sand – Delivered	14430.156	cubic metre	\$216.36	\$21.64	\$238.00
Gravel – Delivered	14430.156	cubic metre	\$216.36	\$21.64	\$238.00
Loam – Delivered	14430.156	cubic metre	\$216.36	\$21.64	\$238.00
White sand – Delivered	14430.156	cubic metre	\$216.36	\$21.64	\$238.00
Blue metal – 7mm – Delivered	14430.156	cubic metre	\$240.00	\$24.00	\$264.00
Blue metal – 10mm – Delivered	14430.156	cubic metre	\$236.36	\$23.64	\$260.00
Cracker dust – Delivered	14430.156	cubic metre	\$216.36	\$21.64	\$238.00



Department of Local Government,
Industry Regulation and Safety

Our ref A114091494
Enquiries Amy Walsh
Phone (08) 6552 1530
Email legislation@lgirs.wa.gov.au

Mr Marty Symmons
Chief Executive Officer
Shire of Morawa

Email: ceo@morawa.wa.gov.au

Dear Mr Symmons

SHIRE OF MORAWA – DIFFERENTIAL RATES 2026/27

I refer to the application submitted by the Shire of Morawa (Shire) dated 22 July 2026 seeking approval to impose differential rates that are more than twice the lowest rate in the unimproved value (UV) category.

Consistent with section 6.33(3) of the *Local Government Act 1995* and a delegation by the Minister for Local Government, I have approved the Shire's application to impose differential general rates as follows:

Category of rating	Rate in the dollar 2026/27
UV Mining	0.317030

The approval is valid for the 2026/27 financial year.

Please note my approval only applies to the above specified rates and amounts. Please notify the Department of Local Government, Industry Regulation and Safety should the Shire intend to make further changes to these rates prior to final budget adoption.

To support future applications, the Shire should provide the following with its initial application:

- rates information tables for the current and future financial years;
- a draft budget or statement of financial activity; and
- copies of all four forms of public notices.

The *Local Government Amendment (Rating of Certain Mining Licences) Act 2026* (Amendment Act) was assented to on 25 June 2026 and fully commenced the following day.

Going forward, miscellaneous licences and small prospecting licences on Crown land between 1 July 2017 and 30 June 2026 are not to be treated as rateable under section 6.26 of the Act.

Local governments are required to review and, where necessary, implement corrective measures for rate notices that apply from the 2017-18 financial year. This includes updating rate records and making any relevant budgetary and reporting adjustments.

In effect, all rates and liabilities issued for miscellaneous licences and small prospecting licences on Crown land no longer apply, and affected ratepayers are entitled to refunds which must be issued within 90 days (i.e. 24 September 2026).

If you have any questions, please contact A/General Manager Financial Policy and Statutory Approvals Ms Amy Walsh on (08) 6552 1530 or via legislation@lgirs.wa.gov.au.

Yours sincerely

A handwritten signature in dark ink, appearing to be 'Lanie Chopping', with a stylized flourish at the end.

Lanie Chopping
DIRECTOR GENERAL
28 July 2026