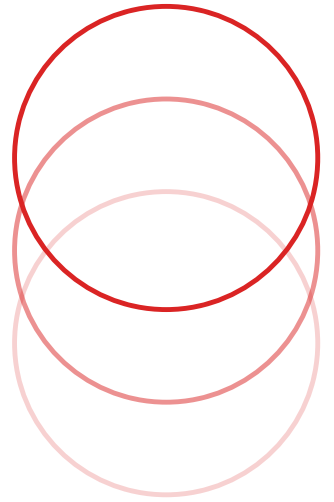




SHIRE OF  
**LAVERTON**  
*Discover the Outback Spirit*



# 2025-2026 ANNUAL BUDGET





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## **BUDGET INTRODUCTION FOR 2025-2026**

I am pleased to present to you the Shire's 2025/2026 Budget, which marks the start of yet another exciting period for Laverton and the continuation of projects for the community.

The Council has demonstrated commitment to the community through the budget process and the Community Strategic Plan has been a major driver of the budget plans. In this year's budget, the Council continues the theme from last year to beautify the town. It is planned to improve the visual aesthetics along the main street as well as at strategic locations around town through the planting of vegetation. It is also envisaged to undertake significant upgrades to the recreation precinct around the oval with an upgraded playground for all ages and disabled access equipment, a new toilet facility, a walking track and exercise stations in place.

The Councils committed to work with all members of the community and especially Aboriginal and Torres Strait Islanders who live within the area, as well as the transient population who travel through Laverton to ensure that services at a state and local government level are provided.

The council is also determined to turn its attention to the rural road networks and work with the mining companies to determine the needs and to meet and maintain the councils' assets in a positive manner. The strategy is to use asset management to strengthen the council's financial position and utilize funds on selected roads and not ad-hoc.

The Shire's regular approach of preparing a balanced budget is again a hall mark for this year's budget. Funding to achieve a balanced budget across both operating and capital expenditure comes from a variety of sources including grants, reserve fund monies and of course Council rates.

The Council has been mindful of keeping rates to a manageable level, however, council is still continuing to face increased costs through wage increases (tied to CPI), streetlights, power consumption, fuel prices rising, and general inflationary pressure. Even so Council has decided to have no increase this year to the rate in the dollar or minimum rates.

There has been no increase to the rate in the dollar \$ or minimums for all categories within the differential rates. This has been offset by the removal of the 5% Early Payment Discount and the decision was made after considering the Shire of Laverton Long Term Financial Plan, current economic conditions and retaining the differential rate structure in respect to rate revenue.

2025-2026 Financial Year					
Pastoral Leases UV Rate in \$	Mining Leases UV Rate in \$	Townsite GRV Rate in \$	Mining GRV Rate in \$	UV Minimum \$	GRV Minimum \$
11.6467¢	22.0000¢	13.8118¢	11.0714¢	385	385
2024-2025 Financial Year					
Pastoral Leases UV Rate in \$	Mining Leases UV Rate in \$	Townsite GRV Rate in \$	Mining GRV Rate in \$	UV Minimum \$	GRV Minimum \$
11.6467¢	22.0000¢	13.8118¢	11.0714¢	385	385
10% Increase	10% Increase	10% Increase	10% Increase	10% Increase	10% Increase

The council has retained the penalty interest on outstanding rates at 11%. The council is mindful of the capacity of people to meet the rate payments as the council meets its obligations through strategic planning for the community.

The rubbish collection service fee remains unchanged at \$238 per service, which covers the weekly collection costs but not the overall management of the waste disposal facility.

The waste disposal facility is undergoing a change with the council controlling the entry and opening times to the tip as many opportunities are lost in the correct collection of fees and charges. Please note that these are not centered around local ratepayers but industries who have a free for all now. The tip will be managed to ensure the correct disposal of rubbish including asbestos.

The Laverton Hospital has now started construction, and I look forward to seeing the changes as the building construction continues during 2025/2026.

Lobbying of both the State and Federal Government regarding the Outback Highway will continue. Delays due to native title have continued to hamper the sealing of this road but Council will continue to press the point.

The following are notable features of the 2025/2026 budget, and some are a continuation from previous years:

### **Airport**

- Completion of the new terminal building \$ 811,418

### **Laverton Townsite Beautification**

- Continuation of the project including oval playground \$ 600,000
- New bore on Sturt Pea and replacement of pump at the racecourse. \$ 175,000

### **Cemetery**

- The cemetery will continue to receive funding and the FLCAG will again address and expand upon the works undertaken over the last six years. \$ 60,000
- Outback Grave Markers will continue to undertake investigations and record these grave sites to preserve the history of the cemeteries throughout the shire. \$ 20,000

### **Medical Services**

- Continuation of 5-year agreement per annum \$ 293,000

### **Housing/Accommodation/Buildings**

- 1 and 2 bedroom accommodation units \$4,000,000
- NIAA facility \$1,500,000
- Purchase of vacant land and homes \$ 250,000
- Training Centre \$ 292,000

### **Plant and Equipment**

- Purchase new rubbish truck in partnership with Shire of Leonora \$ 250,000

### Law and Order

- |                                     |            |
|-------------------------------------|------------|
| ▪ Extension to the CCTV network     | \$ 130,000 |
| ▪ Street and security light upgrade | \$ 100,000 |

### Road Projects

- |   |             |
|---|-------------|
| ▪ Mount Weld Road reseal                      | \$1,945,104 |
| ▪ Gravel re-sheeting/seal - Old Laverton Road | \$3,955,533 |
| ▪ Gravel re-sheeting/seal - Bandy Road        | \$3,700,866 |

### Tourism

- |  |            |
|--|------------|
| ▪ Historical plaque installation         | \$ 100,000 |
| ▪ Water tower stabilisation and lighting | \$ 100,000 |

The council has established a defined way of collaborating with the community and has added a mission statement confirming these values. The key value being to “Put the community first”





The adopted budget by its very nature is a lengthy and complex document which can be difficult to follow due to Council's very wide and diverse range of responsibilities. Hopefully, the above commentary will enable you to gain a better understanding of Council's plans for 2025/2026.

The council continues to review its Community Strategic Plan, and I would welcome your contact should there be any matters which you would like to see the council addressor include in future planning as it is your strategic plan.

In conclusion, I would like to acknowledge the efforts of my fellow Council members who have contributed towards the formulation of the budget and to thank the CEO and his team for their involvement and compilation of the budget document.

Overall, I commend the 2025/2026 budget to all and look forward to the projects, programs, facilities, and services detailed within it being delivered to the ratepayers and residents of the Shire of Laverton.

Copies of the adopted budget are available at the Shire Office and Library. The CEO and his staff will be pleased to assist if you have any questions.

**CR Patrick Hill**  
**SHIRE PRESIDENT**  
**31 July 2025**





## 2025-2026 SCHEDULE OF FEES & CHARGES

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<b>GOVERNANCE</b>			
All Photocopying to be carried out at the Community Resource Centre			
<b>Rates Payment Arrangements</b>			
Rates payment arrangement – administration fee	6.00	N/A	6.00
<b>Rates Enquiries (AS INSTRUCTED BY LANDGATE, THEY WILL ATTEND TO THESE MATTERS</b> (Landgate undertake the enquiries on behalf of council, charge the customer and remit funds to the council once transaction complete)			
Account enquiries incl. reprint of rate notice (per assessment)	15.00	N/A	15.00
Account enquiries incl. Orders & Requisitions (per assessment)	100.00	N/A	100.00
Copy of Rate Book	200.00	N/A	200.00
Extract of Rate Book (per page) located by Council Staff	15.00	N/A	15.00
Special Series Licence Plates			
Special Series Licence Plates (Shire of Laverton Emblem) plus fee set and paid directly to Department of Transport	260.00	26.00	286.00

## LAW, ORDER AND PUBLIC SAFETY

### Impounding and Other Fees – Dogs

(as set by *Dog Local Law*)

For the seizure or impounding of a dog	42.00	4.20	46.20
For the transporting of a seized dog back to owner	50.00	5.00	55.00
For the sustenance and maintenance of a dog in the pound (per day or part thereof)	22.50	2.25	24.75
For the destruction of a dog	50.00	5.00	55.00
Kennel licence fee per year or part thereof	200.00	N/A	200.00
Dog trap bond (refundable)	50.00	N/A	50.00
Dog trap hire	10.00	1.00	11.00
Dog Surrender Fee	100.00	10.00	110.00
Surrender Fee – Litter of Puppies	100.00	10.00	110.00

### Dog Registration

(Set by *Dog Regulations 2013*)

Registration fees unless a concessional rate applies -			
Unsterilised or dangerous dog for 1 Year	50.00	N/A	50.00
Unsterilised dog for 3 Years	120.00	N/A	120.00
Sterilised dog for 1 Year	20.00	N/A	20.00
Sterilised dog for 3 Years	42.50	N/A	42.50
Sterilised dog for lifetime	100.00	N/A	100.00
Unsterilised dog for lifetime	250.00	N/A	250.00
Concessions -			
Pensioner's rate – 50% of above fees			
Working dog – 25% of above fees			
Registration after 31 May in every year – 50% of 1 Year fee			

<b>Impounding and Other Fees – Cats</b> (as set by <i>Cat Local Law</i> )			
For the seizure or impounding of a cat	42.00	4.20	46.20
For the transporting of a seized cat back to owner	50.00	5.00	55.00
For the sustenance and maintenance of a cat in the Cat Management Facility (per day or part thereof)	22.50	2.25	24.75
For the destruction of a cat	50.00	5.00	55.00
Cat trap bond (refundable)	50.00	N/A	50.00
Cat trap hire	10.00	1.00	11.00
<b>Cat Registration</b> (Set by <i>Cat Regulations 2012</i> )			
Registration 1 Year	20.00	N/A	20.00
Registration after May 31 (6 months or less)	10.00	N/A	10.00
Registration 3 Years	42.50	N/A	42.50
Registration - Lifetime	100.00	N/A	100.00
Breeding cat application fee	100.00	N/A	100.00

<b>EDUCATION AND WELFARE</b>			
<b>Community Bus Hire</b>			
All hire of the Community Bus must be approved by the CEO prior to payment of fees.			
Cash deposit/bond	200.00	N/A	200.00
Standard per kilometre fee no matter which roads are travelled on.	1.73	0.17	1.90
<b>NOTES:</b> The bus is only covered for hire to Community Groups under the Shire of Laverton insurance agreement. Any hire outside these parameters will require the hirer to produce evidence of carrying their own insurance cover to the satisfaction of the Chief Executive Officer.  In the case of a motor vehicle accident where the hirer is proven to be negligent, the hirer is responsible for the first \$1,000 (plus GST) arising out of an insurance claim to cover Council's excess. In all other circumstances, Council will cover the excess.			

<b>COMMUNITY AMENITIES</b>			
<b>Sanitation Charges</b>			
<b>Domestic – per bin per service</b>	<b>238.00</b>	<b>N/A</b>	<b>238.00</b>
<b>Commercial – per bin per service x 2</b>	<b>476.00</b>	<b>N/A</b>	<b>476.00</b>

Domestic Collection Service to Mount Margaret (based on 9.64 per weekly collection per bin per annum with a travelling component added being for fuel, wear and tear, wages) – Subject to annual Perth CPI Increase during budget deliberations. CPI increase set at 6.8%– figures from Differential rates – objects and reasons.	<b>621.40</b>	<b>N/A</b>	<b>621.40</b>
<b>Rubbish Bins</b>			
<b>Sale of rubbish bins</b>	<b>126.00</b>	<b>12.60</b>	<b>138.60</b>

<b>Sewerage</b> (Set by Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974) – Schedule 1			
<b>Local Government application fee</b>	<b>118.00</b>	<b>N/A</b>	<b>118.00</b>
<b>Health Department of WA application fee</b>			
a) with a Local Government Report	<b>102.00</b>	<b>N/A</b>	<b>102.00</b>
b) without a Local Government Report	<b>110.00</b>	<b>N/A</b>	<b>110.00</b>
<b>Local Government Report fee (This fee is set by Council)</b>	<b>110.00</b>	<b>N/A</b>	<b>110.00</b>
<b>Fee for the grant of a permit to use an apparatus</b>	<b>118.00</b>	<b>N/A</b>	<b>118.00</b>
<b>NOTE: All fees (except for the Health Department of WA application fee) should be made payable to the Shire of Laverton.</b>			

<b>Liquid Waste Disposal</b>			
<b>Liquid waste - disposal from other than Laverton town site (per litre)</b>	<b>0.20</b>	<b>N/A</b>	<b>0.20</b>

<b>Waste Disposal Fees</b>			
Per truck load (10m <sup>3</sup> ) deposited at refuse site*	420.00	42.00	462.00
Asbestos (per tonne)	420.00	42.00	462.00
Car Tyres – Without Rims	9.09	0.91	10.00
4 x 4 Tyres – Without Rims	13.63	1.37	15.00
Truck Tyres – Without Rims	27.27	2.73	30.00
Tyre Rims – All sizes	9.09	0.91	10.00
*For Clean Fill, this will be collected at no charge as council is able to utilise this within its tip operations.			

<b>Food Businesses</b> (Fee sanctioned by s.110(4)(b) of the <i>Food Act 2008</i> )			
Registration of a new food business	290.00	N/A	290.00
Notification of Conduct of a food business	0	N/A	0
Annual fee includes 1 inspection, & related reports as required of a food premises	170.00	N/A	170.00
Request for inspection/advice/reports or additional inspections (per hr. After 1st hour in 15min increments of \$37.50)	150.00	N/A	150.00

<b>Town Planning (per application)</b> (In accordance with <i>Planning and Development Regulations 2009</i> )			
a) development is not more than \$50,000	147.00	N/A	147.00
b) development is more than \$50,000 but not more than \$500,000)	0.32% of estimated cost of development		
c) development is more than \$500,000 but not more than \$2.5 million	1,700 + 0.257% for every \$1 in excess of \$500,000		
d) development is more than \$2.5 million but not more than \$5 million	7,161 + 0.206% for every \$1 in excess of \$2.5M		
e) development is more than \$5 million but not more than \$21.5 million	12,633 + 0.123% for every \$1 in excess of \$5M		
f) development is more than \$21.5 million	34,196.00	N/A	34,196.00

<b>Subdivision Clearance</b>			
a) not more than 5 lots	73.00	N/A	73.00
b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot		

<b>Home Occupation</b>			
a) initial fee AND: if the home occupation has commenced, an additional amount of \$444 by way of penalty	222.00	N/A	222.00
b) renewal fee AND: if the approval to be renewed has expired, an additional amount of \$146 by way of penalty	73.00	N/A	73.00
Application for change of use/continuation of a non-conforming use (where development is not occurring) AND: if the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount of \$590 by way of penalty	295.00	N/A	295.00
Issue of zoning certificate	73.00	N/A	73.00
Replying to a property settlement questionnaire	73.00	N/A	73.00
Issue of written planning advice	73.00	N/A	73.00
Scheme amendments	<i>As per Part 7 Division 2, Planning and Development Regulations 2009</i>		
Plan's assessment	<i>As per Part 7 Division 2, Planning and Development Regulations 2009</i>		
Strata Title - Preliminary determination (As set by <i>Strata Titles General Regulations 1996</i> )	115.00	N/A	115.00



<b>Cemetery Charges</b> (Any revised fee or charge will come into effect 14 days after notice has been published in the Government Gazette (Cemeteries Act 1986 (s.53)) On application for an "Order for Burial" the following fees shall be payable in advance:			
<b>Grave Preparation and Burial Fee</b>			
Reservation Fee (Plot) – nonrefundable	150.00	N/A	150.00
Grant of Right of Burial (25 years from date of application)	850.00	N/A	850.00
Standard interment (Preparation through contractors)	At Cost	At Cost	At Cost
Standard Interment - Infant/stillborn burial	At Cost	At Cost	At Cost
<b>2<sup>nd</sup> Interment in Existing Grave</b>			
Standard interment	At Cost	At Cost	At Cost
Standard interment - Infant/stillborn burial	At Cost	At Cost	At Cost
For each interment without due notice	231.00	23.10	254.10
For copy of "Grant of Right of Burial"	25.00	N/A	25.00
Re-opening grave for exhumation	525.00	52.50	577.50
Re-interment in new grave after exhumation	1,500.00	150.00	1,650.00
<b>Miscellaneous</b>			
For permission to erect a headstone or monument	65.00	N/A	65.00
For permission to erect a brick grave	65.00	N/A	65.00
For permission to erect a vault	65.00	N/A	65.00
For permission to erect a nameplate	35.00	N/A	35.00
For permission to enclose with kerbing	35.00	N/A	35.00
Undertaker's Annual License Fee or single event	200.00	N/A	200.00
<b>Interment in the Columbarium Wall (Niche)</b>			
Reservation Fee – Single or double – nonrefundable	120.00	N/A	120.00
Placement in Niche wall, single or double – includes permit and installation of plaque but excludes the cost of the plaque	500.00	50.00	550.00
Single – Bronze Plaque – to be ordered from Arrow Bronze	At Cost + 20%	At Cost + 20%	At Cost + 20%
Double – Bronze Plaque - to be ordered from Arrow Bronze	At Cost + 20%	At Cost + 20%	At Cost + 20%
Conical vase as per policy – to be ordered from Arrow Bronze	At Cost + 20%	At Cost + 20%	At Cost + 20%

RECREATION AND CULTURE			
Laverton Hall			
<b>Bonds</b>			
Key bond	50.00	N/A	50.00
Playgroup bond	200.00	N/A	200.00
General bond	100.00	N/A	100.00
Cleaning bond	100.00	N/A	100.00
Alcohol bond	200.00	N/A	200.00
Bonds will be forfeited for: (a) Loss of keys (b) Loss of or damage to Shire property (c) Contravention of the Conditions of Hire			
<b>ADDITIONAL COSTS:</b> The hirer agrees to fully reimburse the Shire for all costs relating to damage or loss to Shire property resulting from their use.			
<b>Main Hall</b>			
General hirer	150.00	15.00	165.00
Charge events	210.00	21.00	231.00
Sporting events	50.00	5.00	55.00
Hourly hire (or part thereof) (Aerobics, dancing etc.)	10.00	1.00	11.00
Setting up and cleaning (per day or part thereof)	300.00	30.00	330.00
Hire of Cutlery, glasses, tablecloths, etc. (replacement at cost and taken from bond)	150.00	15.00	165.00
Playgroup – Hire of the area for parties etc (price per event plus cleaning bond of \$100.00)	60.00	6.00	66.00

<b>Kitchen</b>			
General hirer	80.00	8.00	88.00
Charge events	80.00	8.00	88.00
Sporting events	80.00	8.00	88.00
Setting up and cleaning (per day or part thereof)	80.00	8.00	88.00
<b>Furniture &amp; Equipment</b> Note - no equipment is to be removed from the Hall			
<b>Special Functions</b> (at discretion of the CEO)			
Silk screening/Hall ceiling set up costs	300.00	30.00	330.00

Community Gymnasium (Includes key allocation)			
Annual fee per Member*	159.09	15.91	175.00
Replacement Key (lost or stolen)	25.00	2.50	27.50
Key Bond (included in above fees)			

Oval Hire			
Non-profit events - Hire is free	No Charge	No Charge	No Charge
Other events per day or part thereof	60.00	6.00	66.00
Bonds (all events) one day/one event	500.00	N/A	500.00
Bonds (all events) more than one day	1,000.00	N/A	1,000.00
Care: Agreement with the Education Department for the use of the Oval, school has precedent during school days and other scheduled events			

Trading in a Public Place			
Annual fee	104.55	N/A	115.00
Fee – One-off event	58.00	N/A	58.00
(Note: Any Food Outlets trading in a public place will also need to comply with the requirements of the <i>Food Act 2008</i> )			

<b>Library Charges</b> Administration will be working with regular users and offering digital and activity options.	
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<b>Swimming Pool</b>			
<b>Pool Entry Fees</b>			
Adult per entry	2.73	0.27	3.00
Child (5 to 17 years) per entry Increase to \$2.00	1.82	0.18	2.00
Spectator (non-swimmers) Adult	0.91	0.09	1.00
Spectator (non-swimmers) Child with parents to accompany children	0.91	0.09	1.00
Child under five with responsible adult	2.73	0.27	3.00
Australia Day includes BBQ	No Charge	No Charge	No Charge
<b>Season Tickets</b>			
Adult per entry \$80.00 round figures up	109.09	10.91	120.00
Child (5 to 17 years)	72.72	7.28	80.00
Family (2 adults & 2 children)	290.90	29.10	320.00
<b>Monthly Tickets – Itinerant Residents Only</b>			
Any individual person	40.00	4.00	44.00
<b>Exclusive Hire (Alcohol Prohibited)</b>			
Daytime – per hour or part thereof	82.50	8.25	90.75
Night-time – per hour or part thereof	110.00	11.00	121.00
<b>Early Morning Swimmers</b> Can only be used from 6.00am to 7.00am. Subject to approval of Pool Manager and entry fees to be charged	2.73	0.27	3.00
Swimming lessons Per person involved 10 lessons @ \$20.00 per lesson. Bronze medallion courses \$200.00 full course and \$100.00 per re qual per person Education department lessons managers hourly rate including admin hours for the school.	200.00	N/A	200.00

TRANSPORT			
Laverton Airport - Airport Landing Fees			
Per Landing			
Any aircraft – Single visit per 1,000kg per landing and departure (Minimum charge \$21.00)	19.09	1.91	21.00
Any aircraft – Commercial per passenger in and out (This does not include transit passengers)	19.09	1.91	21.00
Annual Fee – Private aircraft based at Laverton Airport	500.00	50.00	550.00
Fuel Delivery Charge			
Shire Registered Operators – additional to cost price of fuel into aircraft – per litre	0.25	0.02	0.27
Non-Registered Shire Operators – payment to be made in advance	0.30	0.03	0.33
Callouts – public holidays and outside normal working hours	165.00	16.50	181.50
Crossovers			
Crossovers	Subsidy of 50% of actual cost for first crossing		

<b>ECONOMIC SERVICES</b>			
<b>Community Resource Centre</b>			
<b>Computer Facilities &amp; Consumables</b>			
<b>Membership</b>			
<b>Adult per month (maximum of 10 hours usage)</b>		<b>25.00</b>	<b>2.50 27.50</b>
<b>Student/Pensioner per month (maximum of 10 hours usage)</b>		<b>20.00</b>	<b>2.00 22.00</b>
<b>Computer &amp; Internet Access – Non-Member Use</b>			
• 15 Minutes		3.64	0.36 4.00
• 30 Minutes		4.55	0.45 5.00
• Per Hour		5.45	0.55 6.00
<b>Printing and Photocopying</b>			
<b>Black &amp; White printing A4</b>		<b>0.27</b>	<b>0.03 0.30</b>
<b>Double sided black &amp; white A4</b>		<b>0.45</b>	<b>0.05 0.50</b>
<b>Colour printing A4</b>		<b>0.64</b>	<b>0.06 0.70</b>
<b>Double sided coloured A4</b>		<b>1.00</b>	<b>0.10 1.10</b>
<b>Coloured paper A4</b>		<b>0.64</b>	<b>0.06 0.70</b>
<b>Printing A1</b>		<b>8.00</b>	<b>0.80 8.80</b>
<b>Printing A0</b>		<b>12.00</b>	<b>1.20 13.20</b>
<b>Black &amp; white printing A3</b>		<b>0.45</b>	<b>0.05 0.50</b>
<b>Double sided black &amp; white A3</b>		<b>0.64</b>	<b>0.06 0.70</b>
<b>Colour A3</b>		<b>1.00</b>	<b>0.10 1.10</b>
<b>Double sided colour A3</b>		<b>1.50</b>	<b>0.15 1.65</b>
<b>Banner printing</b>		<b>30.00</b>	<b>3.00 33.00</b>
<b>Laminating A4</b>		<b>2.00</b>	<b>0.20 2.20</b>
<b>Laminating A3</b>		<b>4.00</b>	<b>0.40 4.40</b>
<b>Laminating 42cm x 60cm</b>		<b>6.00</b>	<b>0.60 6.60</b>
<b>Laminating 58cm x 78cm</b>		<b>8.00</b>	<b>0.80 8.80</b>
<b>Laminating 79cm x 100cm</b>		<b>10.00</b>	<b>1.00 11.00</b>
<b>Document binding (does not include photocopying costs) /hr</b>		<b>40.00</b>	<b>4.00 44.00</b>
<b>Document covers and combs</b>		<b>At Cost + 20%</b>	<b>At Cost + 20% At Cost + 20%</b>
<b>Desktop Publishing per hour (pro rata for each 15 mins)</b>		<b>60.00</b>	<b>6.00 66.00</b>
<b>Design Services (adverts, brochures etc) per hour (pro rata for each 15 mins)</b>		<b>60.00</b>	<b>6.00 66.00</b>
<b>Scanning A4 - per page</b>		<b>0.55</b>	<b>0.05 0.55</b>

<b>Video Conference Room</b>			
Hire of room per hour	10.00	1.00	11.00
Hire of room per day	50.00	5.00	55.00
Hire of equipment per hour	10.00	1.00	11.00
Hire of equipment per day (per item)	50.00	5.00	55.00
Hire of equipment bond	50.00	N/A	50.00
Video conference linkup (plus costs involved with linkup)	30.00	3.00	33.00
<b>Publication &amp; Advertising Costs (Sturt Pea)</b>			
Full page (Black & White)	25.00	2.50	27.50
Half page (Black & White)	13.00	1.30	14.30
Full page (Colour)	40.00	4.00	44.00
Half page (Colour)	22.00	2.20	24.20
Classifieds	No Charge	No Charge	No Charge
Volunteer/Sporting Notices	No Charge	No Charge	No Charge
'Sturt Pea' Postage	3.00	.30	3.30

<b>Great Beyond Explorers' Hall of Fame (including Horizons Café)</b>			
<b>Entrance Fees (to Cinema and Displays)</b>			
Adult per entry	9.09	0.91	10.00
Concession per entry	7.27	0.73	8.00
Group discount (10 or more) per entry	7.27	0.73	8.00
Children (5 to 17 years) per entry	4.55	0.45	5.00
Children (under 5 years) with responsible adult	No Charge	No Charge	No Charge
Family (2 adults/2 children) per entry	22.73	2.27	25.00
Laverton resident (permanent) annual pass	18.18	1.82	20.00
<b>Merchandise</b> Charges to be set by CEO based on wholesale purchase price plus accepted industry mark-up.			
<b>Horizons Café</b> Charges to be set by CEO based on wholesale purchase price plus accepted industry mark-up.			

<b>Historic Police Complex</b>			
Admission fee per person per entry	4.55	0.45	5.00



Entrance Fees to Cinema and Displays and Historic Police Complex			
Adult per entry	11.82	1.18	13.00
Concession per entry	10.00	1.00	11.00
Group discount (10 or more) per entry	10.00	1.00	11.00
Children (5 to 17 years) per entry	7.27	0.73	8.00
Children (under 5 years) with responsible adult	No Charge	No Charge	No Charge
Family (2 adults/2 children) per entry	25.45	2.55	28.00
Laverton resident (permanent) annual pass	20.91	2.09	23.00

Other Fees and Charges			
Facility hire bond	250.00	N/A	250.00
Cleaning bond	150.00	N/A	150.00
Hire of venue for functions (includes staff time) as approved by DCEO	As quoted	As Quoted	As Quoted
Hire of venue for functions outside normal opening hours (includes staff time) as approved by DCEO	As quoted	As quoted	As quoted

Building Application Fees (as set by the <i>Building Regulations 2012</i> ) – Schedule 2		Please note that the Fees fixed under the Building Regulations 2012 are not within the Councils control and are subject to change.	
Miscellaneous			
Demolition Performance Bond – site clean-up	500.00	N/A	500.00
Swimming Pool Building License (per license)	97.70	N/A	97.70
Swimming Pool (4 Year Inspection Fee) (as per regulation 53(2))	57.45	N/A	57.45
Building Services Levy (\$61.65 up to \$45,000 then 0.137% of the value of the work)	61.65	N/A	61.65
Building Services Levy – for unauthorized building work (\$123.30 up to \$45,000 then 0.274% of the value of the work)	123.30	N/A	123.30
Construction Training Fund Training Levy The rate of the levy is 0.2% of the total contract price (inclusive of GST) or \$200 in every \$100,000 worth of project value. Refer to bcif.org	0.2% of value if cost is over \$20,000		

<b>Division 1 — Applications for building permits, demolition permits.</b>	
<b>1. Certified application for a building permit (s. 16(l)) — (a) for building work for a Class 1 or Class 10 building or incidental structure</b>	<b>0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00</b>
<b>(b) for building work for a Class 2 to Class 9 building or incidental structure</b>	<b>0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00</b>
<b>2. Uncertified application for a building permit (s. 16(l))</b>	<b>0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00</b>
<b>3. Application for a demolition permit (s. 16(l)) — (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure</b>	<b>\$110.00</b>
<b>(b) for demolition work in respect of a Class 2 to Class 9 building</b>	<b>\$110.00 for each storey of the building</b>
<b>Division 2 — Application for occupancy permits, building approval certificates</b>	
<b>1. Application for an occupancy permit for a completed building (s. 46)</b>	<b>\$110.00</b>
<b>2. Application for an occupancy permit for an incomplete building (s. 47)</b>	<b>\$110.00</b>
<b>3. Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)</b>	<b>\$110.00</b>
<b>4. Application for a replacement occupancy permit for permanent change of the building's use or classification (s. 49)</b>	<b>\$110.00</b>
<b>6. Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))</b>	<b>0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00</b>
<b>7. Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done (s. 51(3))</b>	<b>0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00</b>
<b>8. Application to replace an occupancy permit for an existing building (s. 52(1))</b>	<b>\$110.00</b>
<b>9. Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s. 52(2))</b>	<b>\$110.00</b>
<b>10. Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))</b>	<b>\$110.00</b>

OTHER PROPERTY SERVICES			
Private Works Hire Rates (Per hour unless specified)			
Machine			
Grader 200Kw	320.00	32.00	352.00
Grader 200Kw - Remote with Camp	390.00	39.00	429.00
Prime Mover - Single Side Tipping Trailer	363.00	36.30	399.30
Prime Mover - Two Side Tipping Trailers	433.40	43.34	475.74
Prime Mover - 30,000 Litre Water Tanker	534.40	53.44	587.84
Prime Mover - Tri Axle Low Loader	373.40	37.34	410.74
8 Tonne End Tipper	281.60	28.16	309.76
Front End Loader - 3m <sup>3</sup> Bucket	240.00	24.00	264.00
Backhoe Loader	313.60	31.36	344.96
Backhoe Loader with Rock Breaker	393.60	39.36	432.96
Road Roller - 20 Tonne	268.40	26.84	295.24
Flat Drum Vibratory Roller - 12 Tonne	448.40	44.84	493.24
Tractor and Grid Roller	318.40	31.84	350.24
Skid Steer Loader	229.60	22.96	252.56
Skid Steer Loader with Bucket Broom	308.40	30.84	339.24
Toro Ride on Mower	248.40	24.84	273.24
John Deere Tractor - Front Loader	289.60	28.96	318.56
Caravan Hire 4 Berth (per week or part thereof)	750.00	75.00	825.00
Caravan Hire 2 Berth (per week or part thereof)	375.00	37.50	412.50
John Deere Tractor - Front Loader (with Slasher)	380.20	38.02	418.22
John Deere Tractor - Front Loader (with Sweeper)	380.20	38.02	418.22
John Deere Tractor - Front Loader (with Boom Spray)	380.20	38.02	418.22
Workshop Support Vehicle (per km)	1.20	0.12	1.32
One Tonne Utility Vehicle (per km)	1.20	0.12	1.32
Community BBQ Hire per day or any period	50.00	5.00	55.00
Community BBQ Bond	100.00	N/A	100.00
Toilet Hire (per single unit) including pump out per day	198.00	19.80	217.80
Removal of Car Bodies with approval after completing application form	300.00	30.00	330.00
<b>NOTES:</b> <ul style="list-style-type: none"> <li>- Plant hire rates are for normal operating hours only (7am – 4pm) hire. All other items are only hired out at the discretion of the CEO, Manager Works &amp; Services and/or the DCEO.</li> <li>- All Plant rates include labour and are charged per hour (no dry hire due to Insurance Implications).</li> <li>- Machine hire is time ex Depot until return to Depot.</li> <li>- The Council does not wish to compete with private industry and the hire of council equipment will be dependent on the Councils work program.</li> </ul>			

**SHIRE OF LAVERTON**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
**LOCAL GOVERNMENT ACT 1995**  
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**SHIRE'S VISION**

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

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

	NOTE	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	8,302,931	7,838,312	7,487,614
Grants, subsidies and contributions	10	6,239,900	5,595,363	2,398,217
Fees and charges	14	1,411,998	1,878,299	1,188,725
Interest revenue	11(a)	794,426	874,223	694,002
Other revenue	11(b)	1,249,333	472,877	280,075
		17,998,588	16,659,074	12,048,633
<b>Expenses</b>				
Employee costs		(5,629,854)	(3,693,209)	(5,202,970)
Materials and contracts		(5,723,834)	(3,821,835)	(6,183,496)
Utility charges		(522,100)	(393,829)	(573,000)
Depreciation	6	(2,583,205)	(2,504,230)	(2,117,952)
Finance costs	11(d)	(25,224)	(29,512)	(20,517)
Insurance		(238,644)	(205,149)	(97,905)
Other expenditure		0	(819,551)	0
		(14,722,861)	(11,467,315)	(14,195,840)
		3,275,727	5,191,759	(2,147,207)
Capital grants, subsidies and contributions	10	7,554,006	2,519,500	4,547,154
Loss on asset disposals		0	(85,350)	0
		7,554,006	2,434,150	4,547,154
<b>Net result for the period</b>		<b>10,829,733</b>	<b>7,625,909</b>	<b>2,399,947</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>10,829,733</b>	<b>7,625,909</b>	<b>2,399,947</b>

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

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

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	NOTE	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Rates		8,302,931	5,970,810	7,848,076
Grants, subsidies and contributions		6,239,900	5,281,143	3,317,142
Fees and charges		1,411,998	1,878,299	1,188,725
Interest revenue		794,426	874,223	694,002
Goods and services tax received		115,303	592,136	684,648
Other revenue		1,249,333	406,518	280,075
		18,113,891	15,003,129	14,012,668

**Payments**

Employee costs		(5,629,854)	(3,626,208)	(5,252,970)
Materials and contracts		(5,723,834)	(4,407,873)	(6,183,496)
Utility charges		(522,100)	(393,829)	(573,000)
Finance costs		(25,224)	(29,512)	(20,517)
Insurance		(238,644)	(205,149)	(97,905)
Goods and services tax paid		(115,303)	(562,949)	(684,648)
Other expenditure		0	(819,551)	0
		(12,254,959)	(10,045,071)	(12,812,536)

<b>Net cash provided by (used in) operating activities</b>	4	5,858,932	4,958,058	1,200,132
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(7,863,418)	(4,098,133)	(6,966,987)
Payments for construction of infrastructure	5(b)	(10,061,503)	(5,402,783)	(8,076,353)
Capital grants, subsidies and contributions		7,554,006	2,519,497	3,175,154
Proceeds from sale of property, plant and equipment	5(a)	75,000	8,380	0
<b>Net cash provided by (used in) investing activities</b>		(10,295,915)	(6,973,039)	(11,868,186)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(214,591)	(210,633)	(210,633)
<b>Net cash provided by (used in) financing activities</b>		(214,591)	(210,633)	(210,633)

**Net increase (decrease) in cash held**

Cash at beginning of year		15,927,976	18,153,590	17,934,368
<b>Cash and cash equivalents at the end of the year</b>	4	<b>11,276,402</b>	<b>15,927,976</b>	<b>7,055,681</b>

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

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

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates

Grants, subsidies and contributions

Fees and charges

Interest revenue

Other revenue

**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**

Capital grants, subsidies and contributions

Proceeds from disposal of assets

**Outflows from investing activities**

Payments for property, plant and equipment

Payments for construction of infrastructure

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

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 or deficit at the start of the financial year**

Amount attributable to operating activities

Amount attributable to investing activities

Amount attributable to financing activities

**Surplus or deficit at the end of the financial year**

		2025/26	2024/25	2024/25
	NOTE	Budget	Actual	Budget
		\$	\$	\$
2(a)		8,302,931	7,838,312	7,487,614
10		6,239,900	5,595,363	2,398,217
14		1,411,998	1,878,299	1,188,725
11(a)		794,426	874,223	694,002
11(b)		1,249,333	472,877	280,075
		17,998,588	16,659,074	12,048,633
		(5,629,854)	(3,693,209)	(5,202,970)
		(5,723,834)	(3,821,835)	(6,183,496)
		(522,100)	(393,829)	(573,000)
6		(2,583,205)	(2,504,230)	(2,117,952)
11(d)		(25,224)	(29,512)	(20,517)
		(238,644)	(205,149)	(97,905)
		0	(819,551)	0
5		0	(85,350)	0
		(14,722,861)	(11,552,665)	(14,195,840)
3(b)		2,583,205	2,589,580	2,117,952
		<b>5,858,932</b>	<b>7,695,989</b>	<b>(29,255)</b>
10		7,554,006	2,519,500	4,547,154
5		75,000	8,380	0
		7,629,006	2,527,880	4,547,154
5(a)		(7,863,418)	(4,098,133)	(6,966,987)
5(b)		(10,061,503)	(5,402,783)	(8,076,353)
		(17,924,921)	(9,500,916)	(15,043,340)
		<b>(10,295,915)</b>	<b>(6,973,036)</b>	<b>(10,496,186)</b>
8(a)		175,000	422,450	422,450
		175,000	422,450	422,450
7(a)		(214,591)	(210,633)	(210,633)
8(a)		(523,426)	(4,260,797)	(388,502)
		(738,017)	(4,471,430)	(599,135)
		<b>(563,017)</b>	<b>(4,048,980)</b>	<b>(176,685)</b>
3		5,000,000	8,326,027	10,702,126
		5,858,932	7,695,989	(29,255)
		(10,295,915)	(6,973,036)	(10,496,186)
		(563,017)	(4,048,980)	(176,685)
3		<b>0</b>	<b>5,000,000</b>	<b>0</b>

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



**SHIRE OF LAVERTON**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
**INDEX OF NOTES TO THE BUDGET**

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**1(a) BASIS OF PREPARATION**

The annual budget of the Shire of Jerramungup 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.  
#VALUE!

**2024/25 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

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

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

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

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

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

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

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

**1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**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 EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted back rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
Townsite	Gross rental valuation	0.138118	170	2,921,026	403,446			403,446	404,938	400,747
Mining & Catering	Gross rental valuation	0.110714	14	13,122,500	1,452,844			1,452,844	1,452,844	1,452,844
Miscellaneous	Gross rental valuation	0.138118	2	14,919	2,061			2,061	2,060	2,061
Pastoral	Unimproved valuation	0.116467	15	512,594	59,700			59,700	59,454	59,454
Mining Tenements	Unimproved valuation	0.220000	756	26,754,386	5,885,965			5,885,965	5,445,540	5,501,518
Shared Tenements	Unimproved valuation	0.220000	48	1,754,130	385,909			385,909	357,390	350,143
<b>Total general rates</b>			1,005	45,079,555	8,189,925	0	0	8,189,925	7,722,226	7,766,768
<b>(ii) Minimum payment</b>										
		<b>Minimum</b>								
		\$								
Townsite	Gross rental valuation	385	66	16,236	25,410			25,410	22,330	22,330
Mining & Catering	Gross rental valuation	385	1	20	385			385	385	385
Miscellaneous	Gross rental valuation				0			0	1,155	0
Pastoral	Unimproved valuation	385	3	3,000	1,155			1,155	1,155	1,155
Mining Tenements	Unimproved valuation	385	215	237,567	82,775			82,775	87,780	87,780
Shared Tenements	Unimproved valuation	193	17	4,284	3,281			3,281	3,281	3,281
<b>Total minimum payments</b>			302	261,107	113,006	0	0	113,006	116,086	114,931
<b>Total general rates and minimum payments</b>			1,307	45,340,662	8,302,931	0	0	8,302,931	7,838,312	7,881,699
					8,302,931	0	0	8,302,931	7,838,312	7,881,699
Discounts (Refer note 2(f))								0	(336,188)	(394,085)
Waivers or Concessions (Refer note 2(g))								0	0	0
<b>Total rates</b>					8,302,931	0	0	8,302,931	7,502,124	7,487,614

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

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

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

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

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

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

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

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

**Option 1 (Full Payment)**

Payment in full, including any arrears by 1 October 2025.

**Option 2 (Four Instalments)**

In accordance with section 6.46 of the *Local Government Act 1995*, offers an option of four equal instalments. All arrears to be paid by the due date of 1 October 2025.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	01-October-2025	Nil	0.0%	11.00%
<b>Option two</b>				
First instalment	01-October-2025	Nil	0.0%	11.00%
Second instalment	03-December-2025	5	5.5%	11.00%
Third instalment	04-February-2026	5	5.5%	11.00%
Fourth instalment	08-April-2026	5	5.5%	11.00%

	2025/26 Budget revenue	2024/25 Actual revenue	2024/25 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	4,500	4,145	3,000
Instalment plan interest earned	11,000	9,813	15,000
Unpaid rates and service charge interest earned	20,000	24,376	40,500
	35,500	38,334	58,500

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

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

**(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.

**Differential general rate**

Description	Characteristics	Objects	Reasons
<b>Pastoral leases (UV) (11.6467 cents in the \$ and \$385 minimum)</b>			
This classification applies to all pastoral leases within the Shire. Commencing from around 2005 the State Government instigated a plan to review all pastoral leases throughout the State and revalue their rents. However the resultant rent had a direct correlation to the calculation of the unimproved value for rating purposes and would have resulted in very significant rate increases. The solution to this dilemma was to drop the rate in the dollar to achieve relativity to earlier rating regimes, subject to annual increases as part of ongoing rating needs. Council is satisfied that this approach achieves an equitable basis of differentiation to that of mining lease rating, recognising the relatively low profitability from pastoral operations, the management and remote area population benefits from the existence of those pastoral properties.			
<b>Mining leases (UV) (22.0000 cents in the \$ and \$385 minimum)</b>			
This classification covers mining leases in the rural area except for several mine sites with substantial accommodation villages and processing plants and which are rates on gross rental values. Council is satisfied that mining lease interests are making an equitable contribution to the Shire's rating effort and that the rate in the dollar is well within the context of the rate in the dollar being applied by all other local governments in the North Eastern Goldfields.			
<b>Townsite (GRV) (13.8118 cents in the \$ and \$385 minimum)</b>			
This classification applies to the Laverton town site and covers land zoned as Residential, Commercial, Community, Industrial, Mining Tenement, Special Residential and Vacant. Council is satisfied that the basis of rating as set down in section 6.8(2)(b) of the Local Government Act 1995 is appropriate for Laverton town site and that GRVs generally form a proper and equitable basis for differentiation amongst these properties.			
<b>Mining (GRV) (11.0714 cents in the \$ and \$385 minimum)</b>			
This classification currently applies to mining accommodation and processing plants for the following establishments:			
<ul style="list-style-type: none"> <li>- Murrin Murrin (assessment 4756 &amp; assessment 4757)</li> <li>- Granny Smith (assessment 3008 &amp; assessment 4057)</li> <li>- Sunrise Dam (assessment 4627 &amp; assessment 4628)</li> <li>- Moolart Well (assessment 10256 &amp; assessment 10257)</li> <li>- Brightstar (assessment 10258, assessment 10259 &amp; assessment 10260)</li> <li>- Garden Well (assessment 10261 &amp; assessment 10262) etc.</li> <li>- Gruyere (assessment 11157)</li> </ul>			
Council acknowledges and is satisfied that whilst each of these mining camps is some distance from Laverton, the gross rental value provided by the Valuer General provides sufficient acknowledgement of the mine sites location relative to the Shire facilities and amenities. Due to the large valuations associated with these mining establishments a lower GRV has been applied so as not to place an unfair burden on the mining companies.			

**(d) Differential Minimum Payment**

Council has established a uniform minimum rate across the district. Pursuant to section 6.47 of the *Local Government Act 1995* Council has agreed where a mining tenement crosses the Shire's boundary with a neighbouring Shire, only to claim 50% of the minimum rate should it apply, regardless of the portion of the mining tenement in this municipality. This policy only applies to prospecting, mining or exploration licences which are subject to minimum rates.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

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

(e) Service Charges

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

(f) Early payment discounts

The Shire will not allow any early payment discount for the year ended 30 June 2026.

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
		%	\$	\$	\$	\$	
Council rates	Rate	5.00%		0	336,188	394,085	All current rates and arrears paid in full by the due date.
				0	336,188	394,085	

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.



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

**3. NET CURRENT ASSETS**

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

**Current assets**

Cash and cash equivalents  
Receivables  
Inventories

**Less: current liabilities**

Trade and other payables  
Contract liabilities  
Long term borrowings  
Employee provisions  
Other provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	11,276,402	15,927,976	7,055,681
	2,261,760	2,261,760	852,806
	114,629	114,629	110,000
	13,652,791	18,304,365	8,018,487
	(717,765)	(781,217)	(38,000)
	(1,500,000)	(1,500,000)	0
7	0	(214,591)	(210,633)
	(455,745)	(455,745)	(336,000)
	(183,592)	(183,592)	(84,000)
	(2,857,102)	(3,135,145)	(668,633)
	10,795,689	15,169,220	7,349,854
3(c)	(10,795,689)	(10,169,220)	(7,349,854)
	0	5,000,000	0

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

**Items excluded from calculation of budgeted deficiency**

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

**(b) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Add: Loss on asset disposals  
Add: Depreciation

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 29 June 2025	2024/25 Budget 29 June 2025
	\$	\$	\$
5	0	85,350	0
6	2,583,205	2,504,230	2,117,952
	2,583,205	2,589,580	2,117,952

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - reserve accounts  
- Rates receivable  
- Current portion of borrowings  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

8	(11,276,402)	(10,927,976)	(7,055,681)
	(89,517)	0	(924,806)
	0	214,591	210,633
	570,230	544,165	420,000
	(10,795,689)	(10,169,220)	(7,349,854)

**3(d) NET CURRENT ASSETS (CONTINUED)**

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

**LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

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

**4. RECONCILIATION OF CASH**

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 0	\$ 5,000,000	\$ 7,055,681
Term deposits		11,276,402	10,927,976	0
<b>Total cash and cash equivalents</b>		11,276,402	15,927,976	7,055,681
Held as				
- Unrestricted cash and cash equivalents	3(a)	0	5,000,000	0
- Restricted cash and cash equivalents	3(a)	11,276,402	10,927,976	7,055,681
		11,276,402	15,927,976	7,055,681
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		11,276,402	10,927,976	7,055,681
- Restricted financial assets at amortised cost - term deposits	3(a)	0	0	0
		11,276,402	10,927,976	7,055,681
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	11,276,402	10,927,976	7,055,681
Bank overdraft		0	0	
Unspent borrowings	7(c)	0	0	
Unspent capital grants, subsidies and contribution liabilities		0	0	
		11,276,402	10,927,976	7,055,681
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		10,829,733	7,625,909	2,399,947
Depreciation	6	2,583,205	2,504,230	2,117,952
(Profit)/loss on sale of asset	5	0	85,350	0
Adjustments to fair value of financial assets at fair value through profit and loss		0	0	
Reversal of prior year loss on revaluation of assets		0	0	
Loss on revaluation of non current assets		0	0	0
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		0	(1,647,729)	1,279,387
(Increase)/decrease in contract assets		0	0	0
(Increase)/decrease in inventories		0	0	0
(Increase)/decrease in other assets		0	0	0
Increase/(decrease) in payables		0	(519,037)	(50,000)
Increase/(decrease) in contract liabilities		0	(504,806)	
Increase/(decrease) in unspent capital grants		0	0	(1,372,000)
Increase/(decrease) in other provision		0	(66,362)	
Increase/(decrease) in employee provisions		0	0	
Capital grants, subsidies and contributions		(7,554,006)	(2,519,497)	(3,175,154)
<b>Net cash from operating activities</b>		5,858,932	4,958,058	1,200,132

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

5. FIXED ASSETS

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

	2025/26 Budget Additions	2025/26 Budget Disposals - Net Book Value	2025/26 Budget Disposals - Sale Proceeds	2025/26 Budget Disposals - Profit or Loss	2024/25 Actual Additions	2024/25 Disposals - Net Book Value	2024/25 Actual Disposals - Sale Proceeds	2024/25 Actual Disposals - Profit or Loss	2024/25 Budget Additions	2024/25 Budget Disposals - Net Book Value	2024/25 Budget Disposals - Sale Proceeds	2024/25 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Buildings	6,698,418			0	4,043,371	10,000	8,380	(1,620)	5,757,987	0	0	0
Furniture and equipment	140,000			0	44,362	0	0	0	0	0	0	0
Plant and equipment	1,025,000	75,000	75,000	0	10,400	83,730	0	(83,730)	1,209,000	0	0	0
Total	7,863,418	75,000	75,000	0	4,098,133	93,730	8,380	(85,350)	6,966,987	0	0	0
(b) Infrastructure												
Infrastructure - roads	9,481,503			0	3,528,611	0	0	0	2,668,214	0	0	0
Other infrastructure - other	580,000			0	1,874,172	0	0	0	5,408,139	0	0	0
Total	10,061,503	0	0	0	5,402,783	0	0	0	8,076,353	0	0	0
Total	17,924,921	75,000	75,000	0	9,500,916	93,730	8,380	(85,350)	15,043,340	0	0	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 LAVERTON**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**6. DEPRECIATION**

**By Class**

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Other infrastructure - parks & ovals

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
424,646	360,473	304,870
26,276	35,611	30,118
547,761	529,366	447,711
1,053,258	1,125,803	952,148
531,264	452,977	383,105
2,583,205	2,504,230	2,117,952
285	280	283
	0	0
21,773	21,580	17,954
7,247	7,125	7,209
30,756	30,239	12,979
55,964	57,577	53,525
71,677	69,923	48,941
296,412	296,951	254,157
1,769,019	1,740,452	1,484,405
159,792	157,233	172,270
170,280	122,870	66,229
2,583,205	2,504,230	2,117,952

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Infrastructure - roads	40 to 80 Years
Other infrastructure - footpaths & cyclewa	20 to 50 Years
Other infrastructure - parks & ovals	10 to 75 Years

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 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 29 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 29 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
DCEO house	82	WATC	3.04%	96,194		(26,456)	69,738	(3,595)	121,864		(25,670)	96,194	(4,425)	121,864		(25,670)	96,194	(3,512)
<b>Recreation and Culture</b>																		
Community hub	83	WATC	3.04%	211,628		(58,202)	153,426	(7,624)	268,100		(56,472)	211,628	(9,639)	268,099		(56,472)	211,627	(7,724)
<b>Economic Services</b>																		
GB Visitor Centre	84	WATC	1.12%	732,917		(129,933)	602,984	(14,005)	861,408		(128,491)	732,917	(15,448)	861,409		(128,491)	732,918	(9,281)
				1,040,739	0	(214,591)	826,148	(25,224)	1,251,372	0	(210,633)	1,040,739	(29,512)	1,251,372	0	(210,633)	1,040,739	(20,517)
				1,040,739	0	(214,591)	826,148	(25,224)	1,251,372	0	(210,633)	1,040,739	(29,512)	1,251,372	0	(210,633)	1,040,739	(20,517)

All borrowing repayments will be financed by general purpose revenue.

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

7. BORROWINGS

(b) New borrowings - 2025/26

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

(c) Unspent borrowings

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

(d) Credit Facilities

Undrawn borrowing facilities  
 credit standby arrangements  
 Credit card limit  
 Credit card balance at balance date  
 Total amount of credit unused

Loan facilities  
 Loan facilities in use at balance date

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
35,000	35,000	35,000
0	0	0
35,000	35,000	35,000
826,148	1,040,739	1,040,739

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. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

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

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Budget Closing Balance	2024/25 Actual Opening Balance	2024/25 Actual Transfer to	2024/25 Actual Transfer (from)	2024/25 Actual Closing Balance	2024/25 Budget Opening Balance	2024/25 Budget Transfer to	2024/25 Budget Transfer (from)	2024/25 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	544,165	26,065		570,230	480,730	63,435		544,165	480,729	26,340		507,069
(b) Laverton airport reserve	632,561	30,298		662,859	102,263	530,298		632,561	102,263	28,749		131,012
(c) Plant reserve	1,108,343	53,087	(175,000)	986,430	1,055,256	53,087		1,108,343	1,055,256	57,809		1,113,065
(d) Infrastructure (roads, floodways etc) reserve	2,128,205	101,936		2,230,141	1,948,719	601,936	(422,450)	2,128,205	1,526,269	83,645		1,609,914
(e) Asset development reserve	4,962,976	237,716		5,200,692	2,225,259	2,737,717		4,962,976	2,225,260	121,951		2,347,211
(f) Lake Wells Road reserve	0			0	0	0		0	422,450	0	(422,450)	0
(g) Community projects reserve	1,551,726	74,324		1,626,050	1,277,402	274,324		1,551,726	1,277,402	70,008		1,347,410
	10,927,976	523,426	(175,000)	11,276,402	7,089,629	4,260,797	(422,450)	10,927,976	7,089,629	388,502	(422,450)	7,055,681
	10,927,976	523,426	(175,000)	11,276,402	7,089,629	4,260,797	(422,450)	10,927,976	7,089,629	388,502	(422,450)	7,055,681

**(b) Reserve Accounts - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	to fund annual, RDO and long service requirements
(b) Laverton airport reserve	Ongoing	to be used for the upkeep and major upgrade works to the Laverton Airport
(c) Plant reserve	Ongoing	to be used for the purchase of major plant
(d) Infrastructure (roads, floodways etc) reserve	Ongoing	to be used for the upkeep and major improvements/re-sealing programs for the roads within Laverton
(e) Asset development reserve	Ongoing	to be used to maintain and construct buildings owned by the Shire of Laverton
(f) Lake Wells Road reserve	Ongoing	to be used to fund roadworks - maintenance, renewal & construction along and adjacent to Lake Wells Road
(g) Community projects reserve	Ongoing	to be used to fund community projects throughout the Shire of Laverton as designated by Council.



## 9. REVENUE RECOGNITION

### MATERIAL ACCOUNTING POLICIES

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

**10. PROGRAM INFORMATION**

**(a) Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

Administration and operation facilities and services to matters of Council.  
 Other costs that relate to the tasks of assisting members and ratepayers on matters which do not concern specific council services.

**General purpose funding**

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

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

**Health**

Food control, maintenance of child health clinics and health administration and the retention of a full time doctor in Laverton.

**Education and welfare**

Maintenance of pre-school facilities, day care centre, donations to school and assistance to welfare groups and the Youth Development Program.

**Housing**

Provision of staff housing as well as private housing for the retention of professional staff in Laverton.

**Community amenities**

Rubbish collection services, operation of rubbish tip site, noise control, administration of town planning, operation of cemeteries and maintenance of public conveniences.

**Recreation and culture**

Provision of public halls, swimming pool, recreational facilities, various reserves, operation of library together with television and radio re-broadcasting facilities.

**Transport**

Construction and maintenance of roads, drainage, footpaths, parking facilities, traffic signs, street cleaning and operation of Laverton airport.

**Economic services**

Community development, tourism and area promotion, heritage development and maintenance, Great Beyond Visitor Centre & Explorers Hall of Fame. Community Resource Centre and building control.

**Other property and services**

Private works, community bus, technical services, administration, plant operations control and miscellaneous services not able to be classified elsewhere.

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

**10 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

	2025/26	2024/25	2024/25
	Budget	Actual	Budget
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
General purpose funding	9,112,858	8,724,869	8,195,116
Law, order, public safety	1,500	2,265	3,200
Health	1,500	1,723	500
Education and welfare	500	103	500
Housing	175,400	29,337	100,000
Community amenities	193,898	394,850	170,500
Recreation and culture	15,500	43,297	12,000
Transport	1,911,032	1,077,101	831,500
Economic services	285,500	305,859	288,600
Other property and services	61,000	484,307	48,500
	11,758,688	11,063,711	9,650,416
<b>Grants, subsidies and contributions</b>			
General purpose funding	1,892,897	2,556,455	430,940
Law, order, public safety	500	385	500
Health	0	146,492	0
Education and welfare	145,000	0	139,678
Recreation and culture	10,000	91,443	40,000
Transport	4,054,503	2,702,904	1,649,099
Economic services	137,000	97,684	138,000
	6,239,900	5,595,363	2,398,217
<b>Capital grants, subsidies and contributions</b>			
Recreation and culture	0	209,319	1,720,000
Transport	7,554,006	2,310,181	2,827,154
	7,554,006	2,519,500	4,547,154
<b>Total Income</b>	25,552,594	19,178,574	16,595,787
<b>Expenses</b>			
Governance	(1,745,911)	(768,986)	(1,498,653)
General purpose funding	(591,466)	(795,928)	(646,508)
Law, order, public safety	(379,670)	(251,236)	(499,711)
Health	(430,601)	(342,696)	(434,300)
Education and welfare	(986,019)	(393,055)	(860,121)
Housing	(114,152)	(48,562)	(127,550)
Community amenities	(1,056,497)	(983,274)	(1,060,161)
Recreation and culture	(1,517,597)	(1,390,360)	(1,951,400)
Transport	(6,201,201)	(5,299,979)	(5,524,681)
Economic services	(1,662,116)	(1,170,752)	(1,540,647)
Other property and services	(37,631)	(107,837)	(52,108)
<b>Total expenses</b>	(14,722,861)	(11,552,665)	(14,195,840)
<b>Net result for the period</b>	10,829,733	7,625,909	2,399,947

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

**11. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments			
- Reserve accounts	523,426	523,426	250,000
- Other funds	240,000	316,608	388,502
Other interest revenue	31,000	34,189	55,500
	<b>794,426</b>	<b>874,223</b>	<b>694,002</b>

**(b) Other revenue**

Reimbursements and recoveries	1,000	141,419	4,000
Other	1,248,333	331,458	276,075
	<b>1,249,333</b>	<b>472,877</b>	<b>280,075</b>

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	80,063	90,700	75,000
	<b>80,063</b>	<b>90,700</b>	<b>75,000</b>

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	25,224	29,512	20,517
	<b>25,224</b>	<b>29,512</b>	<b>20,517</b>

**(e) Write offs**

General rate	25,000	2,477	10,000
General debtors	500	0	1,000
	<b>25,500</b>	<b>2,477</b>	<b>11,000</b>

**(f) Low Value lease expenses**

Gymnasium equipment	12,000	11,088	11,088
	<b>12,000</b>	<b>11,088</b>	<b>11,088</b>

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

**12. ELECTED MEMBERS REMUNERATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>Cr Patrick Hill</b>			
President's allowance	41,388	39,998	39,998
Meeting attendance fees	18,334	17,711	17,711
Superannuation	4,967	0	0
Annual allowance for ICT expenses	1,500	1,500	1,500
	66,189	59,209	59,209
<b>Cr Shaneane Weldon</b>			
Deputy President's allowance	10,347	10,000	10,000
Meeting attendance fees	18,334	17,711	17,711
Superannuation	3,442	0	0
Annual allowance for ICT expenses	1,500	1,500	1,500
	33,623	29,211	29,211
<b>Cr Rex Weldon</b>			
Meeting attendance fees	18,334	17,711	17,711
Superannuation	2,200	0	0
Annual allowance for ICT expenses	1,500	1,500	1,500
	22,034	19,211	19,211
<b>Cr Robert Wedge</b>			
Meeting attendance fees	18,334	17,711	17,711
Superannuation	2,200	0	0
Annual allowance for ICT expenses	1,500	1,500	1,500
	22,034	19,211	19,211
<b>Cr Paul Ovans</b>			
Meeting attendance fees	18,334	17,711	17,711
Superannuation	2,200	0	0
Annual allowance for ICT expenses	1,500	1,500	1,500
	22,034	19,211	19,211
<b>Cr Mark Pedder</b>			
Meeting attendance fees	18,334	17,711	17,711
Superannuation	2,200	0	0
Annual allowance for ICT expenses	1,500	1,500	1,500
	22,034	19,211	19,211
<b>Cr Brandon Conway-Cox</b>			
Meeting attendance fees	18,334	16,235	17,711
Superannuation	2,200	0	0
Annual allowance for ICT expenses	1,500	1,375	1,500
	22,034	17,610	19,211
<b>Total Elected Member Remuneration</b>	209,982	182,874	184,475
President's allowance	41,388	39,998	39,998
Deputy President's allowance	10,347	10,000	10,000
Meeting attendance fees	128,338	122,501	123,977
Superannuation	19,409	0	0
Annual allowance for ICT expenses	10,500	10,375	10,500
	209,982	182,874	184,475

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

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 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Department of Transport	0	103,000	(103,000)	0
	0	103,000	(103,000)	0

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

**14. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	5,500	5,254	3,500
Law, order, public safety	1,500	2,265	3,200
Education and welfare	500	0	500
Housing	170,400	25,074	95,000
Community amenities	193,898	394,850	170,500
Recreation and culture	13,200	14,564	12,000
Transport	955,500	1,040,552	826,000
Economic services	67,500	44,147	70,025
Other property and services	4,000	351,593	8,000
	<b>1,411,998</b>	<b>1,878,299</b>	<b>1,188,725</b>

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

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
GENERAL PURPOSE FUNDING - RATES									
OPERATING EXPENDITURE									
2030100	RATES - Employee Costs - Wages; Salaries; Superannuation			81,009		145,508		75,845	
2030104	RATES - Employee Costs - Training & Development; Conferences			3,000		2,000		0	
2030112	RATES - Valuation Expenses			12,000		10,000		10,762	
2030113	RATES - Title/Company Searches			1,000		2,000		0	
2030114	RATES - Debt Collection Expenses			0		10,000		0	
2030115	RATES - Printing & Stationery			1,500		1,500		56	
2030116	RATES - Postage & Freight			1,000		1,000		532	
2030118	RATES - Write Off			25,000		10,000		2,477	
2030140	RATES - Advertising & Promotion			1,000		1,000		444	
2030185	RATES - Legal Expenses			15,000		15,000		8,473	
2030198	RATES - Staff Housing Costs Allocated			45,208		52,797		23,407	
2030199	RATES - Administration Allocated			229,070		225,275		199,320	
				414,787		476,080		321,315	
OPERATING REVENUE									
3030120	RATES - Instalment Admin Fee Received		4,500		3,000		4,145		
3030121	RATES - Account Enquiry Charges		1,000		500		1,109		
3030122	RATES - Reimbursement of Debt Collection Costs		10,000		10,000		12,001		
3030130	RATES - Rates Levied - Synergy		8,302,931		7,881,699		7,837,157		
3030138	RATES - Discount on Rates Levied		0		(394,085)		(336,188)		
3030145	RATES - Penalty Interest Received		20,000		40,000		24,376		
3030146	RATES - Instalment Interest Received		10,000		15,000		8,909		
3030148	RATES - ESL Interest Received		1,000		500		904		
			8,349,431		7,556,614		7,552,413		
TOTAL General Purpose Funding - Rates -			8,349,431	414,787	7,556,614	476,080	7,552,413	321,315	
TOTAL General Purpose Funding - Rates			0	0	0	0	0	0	



Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Budget		2024/2025 Budget		2024/2025 Actuals		Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<u>GENERAL PURPOSE FUNDING - OTHER</u>								
	<u>OPERATING EXPENDITURE</u>								
	2030211	GENPUR - Bank Fees & Charges		10,000		1,000		7,430	
	2030218	GENPUR - Write Off - General Debtors		500		1,000		0	
	2030298	GENPUR - Staff Housing Costs Allocated		27,124		31,678		14,044	
	2030299	GENPUR - Administration Allocated		139,054		136,750		121,133	
				176,679		170,428		142,607	
	<u>OPERATING REVENUE</u>								
	3030210	GENPUR - Financial Assistance Grant - General	1,162,867		274,788		1,649,139		
	3030211	GENPUR - Financial Assistance Grant - Roads	625,163		114,486		823,982		
	3030212	GENPUR - Financial Assistance Grant - RAAR	104,867		41,666		83,334		
	3030245	GENPUR - Interest Earned - Reserve Funds	523,426		388,502		523,426		
	3030246	GENPUR - Interest Earned - Municipal Funds	240,000		425,000		316,608		
			2,656,323		1,244,442		3,396,490		
	TOTAL General Purpose Funding - Other		2,656,323	176,679	1,244,442	170,428	3,396,490	142,607	
	<u>GENERAL PURPOSE FUNDING - OTHER</u>								
	<u>CAPITAL EXPENDITURE</u>								
	4030281	GENPUR - To Reserves		523,426		0		4,260,797	
						0		4,260,797	
	TOTAL General Purpose Funding - Other		0	523,426	0	0	0	4,260,797	
	TOTAL GENERAL PURPOSE FUNDING		11,005,754	1,114,892	8,801,056	646,508	10,948,903	4,724,718	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<b><u>GOVERNANCE - MEMBERS OF COUNCIL</u></b>								
	<b><u>OPERATING EXPENDITURE</u></b>								
	2040111 MEMBERS - President's Allowance			41,388		39,998		41,857	
	2040112 MEMBERS - Deputy President's Allowance			10,347		10,000		10,000	
	2040113 MEMBERS - Sitting Fees			128,338		123,977		121,911	
	2040114 MEMBERS - Communications Allowance			10,500		10,500		10,091	
	2040115 MEMBERS - Superannuation			21,609		0		0	
	2040116 MEMBERS - Election Expenses			37,000		0		0	
	2040117 MEMBERS - Training			25,000		11,500		12,267	
	2040118 MEMBERS - Travel Expenses			25,000		25,000		8,939	
	2040119 MEMBERS - Conference Expenses			30,000		40,000		29,491	
	2040129 MEMBERS - Donations to Community Groups			450,000		100,000		2,000	
	2040141 MEMBERS - Subscriptions & Publications			115,000		68,000		89,362	
	2040152 MEMBERS - Consultants			330,000		3,000		9,061	
	2040187 MEMBERS - Other Expenses			66,000		80,000		56,443	
	2040188 MEMBERS - Chambers Operating Expenses			4,500		2,500		2,105	
	2040189 MEMBERS - Chambers Building Maintenance			5,000		0		7,734	
BM052	BM052 Council Chambers Building Maintenance	5,000		0		0		0	
	2040192 MEMBERS - Depreciation - Members			285		283		280	
	2040198 MEMBERS - Staff Housing Costs Allocated			58,771		68,638		30,430	
	2040199 MEMBERS - Administration Allocated			387,172		380,757		337,015	
				1,745,911		964,153		768,986	
	<b><u>OPERATING REVENUE</u></b>								
					0		0		
	<b>TOTAL Governance - Members of Council</b>		0	1,745,911	0	964,153	0	768,986	
	<b><u>GOVERNANCE - MEMBERS OF COUNCIL</u></b>								
	<b><u>CAPITAL EXPENDITURE</u></b>								
	4040120 MEMBERS - Furniture and Fittings; Capital			140,000		75,000		20,119	
FF24004	FF24004 Historical Plaques	100,000							
FF052	Chambers Furniture	40,000							
				140,000		75,000		20,119	
	<b>TOTAL Governance - Members of Council</b>		0	140,000	0	75,000	0	20,119	
	<b>TOTAL GOVERNANCE</b>		0	1,885,911	0	1,039,153	0	789,105	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<b><u>LAW, ORDER &amp; PUBLIC SAFETY - FIRE PREVENTION</u></b>								
	<b><u>OPERATING EXPENDITURE</u></b>								
	2050112 FIRE - Fire Prevention/Burning/Control			25,000		0		0	
	W348 W348 Fire Prevention; Hazard Burning; Fire Control	25,000							
	2050130 FIRE - Insurance			2,000		2,000		0	
	2050187 FIRE - Other Expenditure			1,000		1,000		0	
	W356 Fire Prevention; Assistance to DFES	1,000							
	2050198 FIRE - Staff Housing Costs Allocated			22,603		26,398		11,703	
	2050199 FIRE - Administration Allocated			111,263		109,420		96,868	
				161,866		138,818		108,571	
	<b><u>OPERATING REVENUE</u></b>								
	3050100 FIRE - Contributions & Donations			500		500		385	
	3050135 FIRE - Other Income			500		2,000		0	
				1,000		2,500		385	
	<b>TOTAL LOPS - Fire Prevention</b>			<b>1,000</b>	<b>161,866</b>	<b>2,500</b>	<b>138,818</b>	<b>385</b>	<b>108,571</b>
	<b><u>LAW, ORDER &amp; PUBLIC SAFETY - ANIMAL CONTROL</u></b>								
	<b><u>OPERATING EXPENDITURE</u></b>								
	2050212 ANIMAL - Animal Control Expenses			63,027		55,000		49,781	
	W341 Murdoch Vet microchipping & consult services	13,000		0		0		0	
	W349 Animal Control; Contract Ranger	40,000		0		0		0	
	W350 Animal Control; Shire Staff	2,000		0		0		0	
	W370 Animal Control; Dog Exercise Area Maintenance	5,527		0		0		0	
	Insurance wages and materials	2,500							
	2050287 ANIMAL - Other Expenditure			1,000		1,000		67	
	2050289 ANIMAL - Pound Maintenance/Operations			7,000		1,000		357	
	W327 Dog Pound	7,000		0		0		0	
	2050292 ANIMAL - Depreciation			1,969		3,013		1,936	
	2050298 ANIMAL - Staff Housing Costs Allocated			4,520		5,279		2,340	
	2050299 ANIMAL - Administration Allocated			40,414		39,745		35,242	
				117,930		105,037		89,723	
	<b><u>OPERATING REVENUE</u></b>								
	3050221 ANIMAL - Animal Registration Fees			1,000		1,200		2,265	
				1,000		1,200		2,265	
	<b>TOTAL LOPS - Animal Control</b>			<b>1,000</b>	<b>117,930</b>	<b>1,200</b>	<b>105,037</b>	<b>2,265</b>	<b>89,723</b>

	Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
	GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
				Revenue	Expense	Revenue	Expense	Revenue	Expense	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<u>HEALTH - PREVENTATIVE</u>								
	<u>OPERATING EXPENDITURE</u>								
	2070211 PREVENT - Contract EHO			30,000		10,000		10,862	
	2070212 PREVENT - Analytical Expenses			500		500		0	
	2070240 PREVENT - Advertising & Promotion			0		500		0	
	2070287 PREVENT - Other Expenses			500		1,000		0	
	2070298 PREVENT - Staff Housing Costs Allocated			4,520		5,279		2,340	
	2070299 PREVENT - Administration Allocated			30,028		29,530		26,191	
				65,547		46,809		39,393	
	<u>OPERATING REVENUE</u>								
	3070220 PREVENT - Fees & Charges			0			0		
				0	0		0		
	<b>TOTAL Health - Preventative</b>		<b>0</b>	<b>65,547</b>	<b>0</b>	<b>46,809</b>	<b>0</b>	<b>39,393</b>	
	<u>HEALTH - OTHER</u>								
	<u>OPERATING EXPENDITURE</u>								
	2070310 OTHHEALTH - Motor Vehicle Expenses			10,000		2,500		8,249	
	2070311 OTHHEALTH - Medical Practice Subsidy			290,853		277,003		263,375	
	2070318 OTHHEALTH - Gratuity Payments; Nurses			20,000		30,000		8,000	
	2070387 OTHHEALTH - Other Expenses			2,000		4,500		1,764	
	2070388 OTHHEALTH - Building Operations			15,434		13,000		12,351	
	2070389 OTHHEALTH - Building Maintenance			15,000		8,000		1,988	
	2070392 OTHHEALTH - Depreciation			7,247		7,209		7,125	
	2070398 OTHHEALTH - Staff Housing Costs Allocated			4,520		5,279		2,340	
				365,054		347,491		305,193	
	<u>OPERATING REVENUE</u>								
	3070335 OTHHEALTH - Other Income			1,500	500		1,723		
				1,500	500		1,723		
	<b>TOTAL Health - Other</b>		<b>1,500</b>	<b>365,054</b>	<b>500</b>	<b>347,491</b>	<b>1,723</b>	<b>305,193</b>	
	<b>TOTAL HEALTH</b>		<b>1,500</b>	<b>430,601</b>	<b>500</b>	<b>394,300</b>	<b>1,723</b>	<b>344,586</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<b>EDUCATION &amp; WELFARE - YOUTH</b>								
	<b>OPERATING EXPENDITURE</b>								
	2080100 YOUTH - Employee Costs - Wages; Salaries; Superannuation			0		143,590		67,484	
	2080102 YOUTH - Employee Costs - Allowances; WC & FBT			0		3,000		0	
	2080104 YOUTH - Employee Costs - Training & Development; Conferences			0		2,000		0	
	2080106 YOUTH - Employee Costs - Other			0		1,000		600	
	2080110 YOUTH - Motor Vehicle Expenses			0		5,000		1,677	
	2080112 YOUTH - Youth Services			0		1,000		0	
	2080115 YOUTH - Printing & Stationery			0		1,000		646	
	2080140 YOUTH - Advertising & Promotion			0		1,000		0	
	2080152 YOUTH - Consultants			185,000		5,000		50,000	
	2080186 YOUTH - Expensed Minor Asset Purchases			0		1,000		0	
	2080187 YOUTH - Other Expenses			9,000		30,000		56,491	
	YOU010 Youth - Other Expenses General	9,000		0		0		0	
	2080188 YOUTH - Building Operating Expenses			20,079		52,000		10,079	
	BO028 Laverton Crèche (Hall) - Operating			0		0		0	
	BO032 BO032 - Building Operating - Youth Office	15,000		0		0		0	
	BO036 BO036 - Building Operating - Youth Centre	5,079		0		0		0	
	2080189 YOUTH - Building Maintenance			51,800		62,000		47,046	
	BM036 BM036 - Building Maintenance - Youth Centre	51,800		0		0		0	
	2080190 YOUTH - Garden & Grounds Maintenance			9,000		15,000		8,458	
	W353 Youth Centre - Garden & Grounds Maintenance	9,000		0		0		0	
	2080192 YOUTH - Depreciation			8,646		9,319		8,501	
	2080198 YOUTH - Staff Housing Costs Allocated			4,520		5,279		2,340	
	2080199 YOUTH - Administration Allocated			24,835		24,424		21,569	
				312,880		361,611		274,890	
	<b>OPERATING REVENUE</b>								
	3080110 YOUTH - Grant Funding		145,000		139,678		146,491		
	3080100 YOUTH - Contributions & Donations		500		500		0		
			145,500		140,178		146,491		
	<b>TOTAL Education &amp; Welfare - Youth</b>		<b>145,500</b>	<b>312,880</b>	<b>140,178</b>	<b>361,611</b>	<b>146,491</b>	<b>274,890</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
<b>EDUCATION &amp; WELFARE - OTHER EDUCATION</b>									
<u>OPERATING EXPENDITURE</u>									
2080388	OTHERED - Building Operations			8,500		5,000		4,319	
BO034	Youth Office & Toilet; 14 Duketon Street; Toilet Block; Operating	8,500		0		0		0	
2080389	OTHERED - Building Maintenance			22,000		2,000		0	
BM034	Youth Office & Toilet; 14 Duketon Street; Toilet Block; Maintenance	22,000		0		0		0	
2080399	OTHERED - Administration Allocated			0				0	
				30,500		7,000		4,319	
<u>OPERATING REVENUE</u>									
			0		0		0		
<b>TOTAL Education &amp; Welfare - Other Education</b>			<b>0</b>	<b>30,500</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>4,319</b>	
<b>EDUCATION &amp; WELFARE - COMMUNITY DEVELOPMENT</b>									
<u>OPERATING EXPENDITURE</u>									
2080400	COM DEV - Employee Costs - Wages; Salaries; Superannuation			130,900		0		0	
2080410	COM DEV - Motor Vehicle Expenses			0		0		1,683	
2080450	COM DEV - Community Short Term Camp Facilities			2,300		0		5,796	
2080487	COM DEV - Other Expenses			292,000		292,000		62	
CD011	DSS Funding - Proposal put forward to utilise training centres	292,000		0		0		0	
2080488	COM DEV - Building Operations			34,300		13,000		6,626	
BO033	Old School Building; Utilities; Cleaning; Insurance	19,300		0		0		0	
BO031	Community Services; 12 MacPherson Place; Office & Shed - Operating	15,000		0		0		0	
2080489	COM DEV - Building Maintenance			5,000		0		7,339	
BM033	Old School Building - Building Maintenance	5,000		0		0		0	
2080490	COM DEV - Garden & Grounds Maintenance			45,000		0		0	
W354	COM DEV - Garden & Grounds Maintenance	45,000		0		0		0	
2080492	COM DEV - Depreciation			22,110		3,659		21,738	
2080498	COM DEV - Staff Housing Costs Allocated			9,040		10,557		4,680	
2080499	COM DEV - Administration Costs Allocated			41,989		41,294		36,590	
				582,639		360,510		84,515	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
<u>OPERATING REVENUE</u>									
			0		0		0		
<b>TOTAL Education &amp; Welfare - Community Development</b>			<b>0</b>	<b>582,639</b>	<b>0</b>	<b>360,510</b>	<b>0</b>	<b>84,515</b>	
<u>EDUCATION &amp; WELFARE - COMMUNITY DEVELOPMENT</u>									
<u>CAPITAL EXPENDITURE</u>									
				0		0		0	
<u>CAPITAL REVENUE</u>									
5080481	COM DEV - Transfer From Reserves		0		250,000		0		
			0		250,000		0		
<b>TOTAL Education &amp; Welfare - Community Development</b>			<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>EDUCATION &amp; WELFARE - OTHER COMMUNITY DEVELOPMENT</u>									
<u>OPERATING EXPENDITURE</u>									
2080588	Old School Building - Building Operating Expenses			20,000		0		0	
2080590	Old School Building - Garden & Grounds Maintenance			40,000		36,000		29,331	
				60,000		36,000		29,331	
<u>OPERATING REVENUE</u>									
3080535	Other Income		0		0		103		
			0		0		103		
<b>TOTAL Education &amp; Welfare - Other Community Development</b>			<b>0</b>	<b>60,000</b>	<b>0</b>	<b>36,000</b>	<b>103</b>	<b>29,331</b>	
<b>TOTAL EDUCATION &amp; WELFARE</b>			<b>145,500</b>	<b>986,019</b>	<b>390,178</b>	<b>1,126,733</b>	<b>146,594</b>	<b>667,944</b>	



Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
<b>HOUSING - STAFF HOUSING</b>									
<b>OPERATING EXPENDITURE</b>									
2090170	STF HOUSE - Loan Interest Repayments			3,595		3,511		4,661	
	Loan 82; DCEO Housing	3,595		0		0		0	
2090187	STF HOUSE - Other Expenses			40,000		175,000		(7,991)	
2090188	STF HOUSE - Staff Housing Building Operations			210,747		184,000		130,911	
BO009	Building Operations; 11 Boomerang Street	11,534		0		0		0	
BO010	Building Operations; 10 Lancefield Street	13,092		0		0		0	
BO011	Building Operations; 2 Shirley Avenue	8,918		0		0		0	
BO013	Building Operations; 3 Mikado Way	8,854		0		0		0	
BO016	Building Operations; 6 Craiggie Street	11,128		0		0		0	
BO017	Building Operations; 8A Craiggie Street	9,648		0		0		0	
BO019	Building Operations; 2 Boomerang Street	8,744		0		0		0	
BO020	Building Operations; 14 Boomerang Street	8,744		0		0		0	
BO021	Building Operations; 8 Leahy Close	15,028		0		0		0	
BO022	Building Operations; 1 Mikado Way	13,553		0		0		0	
BO023	Building Operations; 8B Craiggie Street	11,649		0		0		0	
BO024	Building Operations; 5 Lancefield Street	15,797		0		0		0	
BO054	Building Operations; Unit 1; 5 Burt Street	8,294		0		0		0	
BO055	Building Operations; Unit 2; 5 Burt Street	8,294		0		0		0	
BO056	Building Operations; Unit 3; 5 Burt Street	8,294		0		0		0	
BO057	Building Operations; Unit 4; 5 Burt Street	8,294		0		0		0	
BO058	Building Operations; Unit 5; 5 Burt Street	8,294		0		0		0	
BO059	Building Operations; Unit 6; 5 Burt Street	8,294		0		0		0	
BO060	Building Operations; Unit 7; 5 Burt Street	8,294		0		0		0	
BO062	Building Operations; Common Area; 5 Burt Street	13,000		0		0		0	
BO063	Building Operations; Vacant Lots	3,000		0		0		0	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
2090189	STF HOUSE - Staff Housing Building Maintenance			122,000		120,000		36,160	
BM010	Building Maintenance; 10 Lancefield Street	6,000		0		0		0	
BM009	Building Maintenance; 11 Boomerang Street	8,000		0		0		0	
BM011	Building Maintenance; 2 Shirley Avenue	6,000		0		0		0	
BM013	Building Maintenance; 3 Mikado Way	6,000		0		0		0	
BM016	Building Maintenance; 6 Craiggie Street	6,000		0		0		0	
BM017	Building Maintenance; 8A Craiggie Street	6,000		0		0		0	
BM019	Building Maintenance; 2 Boomerang Street	6,000		0		0		0	
BM020	Building Maintenance; 14 Boomerang Street	6,000		0		0		0	
BM021	Building Maintenance; 8 Leahy Close	6,000		0		0		0	
BM022	Building Maintenance; 1 Mikado Way	6,000		0		0		0	
BM023	Building Maintenance; 8B Craiggie Street	6,000		0		0		0	
BM024	Building Maintenance; 5 Lancefield Street	6,000		0		0		0	
BM054	Building Maintenance; Unit 1; 5 Burt Street	6,000		0		0		0	
BM055	Building Maintenance; Unit 2; 5 Burt Street	6,000		0		0		0	
BM056	Building Maintenance; Unit 3; 5 Burt Street	6,000		0		0		0	
BM057	Building Maintenance; Unit 4; 5 Burt Street	6,000		0		0		0	
BM058	Building Maintenance; Unit 5; 5 Burt Street	6,000		0		0		0	
BM059	Building Maintenance; Unit 6; 5 Burt Street	6,000		0		0		0	
BM060	Building Maintenance; Unit 7; 5 Burt Street	6,000		0		0		0	
BM062	Building Maintenance; Common Area; 5 Burt Street	6,000		0		0		0	
2090191	STF HOUSE - Loss on Disposal of Assets			0		0		1,620	
2090192	STF HOUSE - Depreciation			53,404		46,316		55,060	
2090198	STF HOUSE - Staff Housing Costs Recovered			(454,521)		(530,827)		(235,335)	
2090199	STF HOUSE - Administration Allocated			24,835		24,424		21,569	
				61		22,424		6,655	
	OPERATING REVENUE								
3090101	STF HOUSE - Staff Rental Reimbursements		5,000		5,000		4,263		
3090135	STF HOUSE - Other Income; Rental Income		12,000		15,000		13,056		
			17,000		20,000		17,319		
	<b>TOTAL Staff Housing</b>		<b>17,000</b>	<b>61</b>	<b>20,000</b>	<b>22,424</b>	<b>17,319</b>	<b>6,655</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
<u>CAPITAL EXPENDITURE</u>									
4090110	STF HOUSE - Building; Capital			4,250,000		1,850,000		2,042,392	
BC334	Purchase Properties	250,000							
BC333	New Short Stay Accommodation Units	4,000,000							
4090182	STF HOUSE - Loan Principal Repayments			26,456		25,669		25,669	
	Loan 82; DCEO Housing	26,456							
				4,276,456		1,875,669		2,068,062	
<u>CAPITAL REVENUE</u>									
5090155	HOUSE - New Loan Borrowings		0						
<u>CAPITAL REVENUE</u>									
5090150	STF HOUSE - Proceeds on Disposal of Assets				0		8,380		
5090151	STF HOUSE - Realisation on Disposal of Assets				0		(8,380)		
					0		0		
<b>TOTAL Staff Housing</b>			<b>0</b>	<b>4,276,456</b>	<b>0</b>	<b>1,875,669</b>	<b>0</b>	<b>2,068,062</b>	
<u>HOUSING - OTHER HOUSING</u>									
<u>OPERATING EXPENDITURE</u>									
2090288	OTHER HOUSE - Building Operations			66,789		9,000		11,792	
BO012	BO012 14 Erlistoun Street; Historic Police Complex; Operations	58,789		0		0		0	
BO025	BO025 1-13 Augusta Street; Operations	8,000		0		0		0	
2090289	OTHER HOUSE - Building Maintenance			5,000		4,000		0	
BM012	BM012 Erlistoun Street; Historic Police Complex; Maintenance	3,000		0		0		0	
BM025	BM025 1-13 Augusta Street; Operations	2,000		0		0		0	
2090292	OTHER HOUSE - Depreciation			2,560		7,209		2,517	
2090298	OTHER HOUSE - Staff Housing Costs Allocated			4,520		5,279		2,340	
2090299	OTHER HOUSE - Administration Allocated			35,222		34,638		30,620	
				114,091		60,127		47,270	
<u>OPERATING REVENUE</u>									
3090235	OTHER HOUSE - Other Income; Housing Rental		158,400		0		12,017		
			158,400		0		12,017		
<b>TOTAL Other Housing</b>			<b>158,400</b>	<b>114,091</b>	<b>0</b>	<b>60,127</b>	<b>12,017</b>	<b>47,270</b>	
<b>TOTAL HOUSING</b>			<b>175,400</b>	<b>4,390,608</b>	<b>20,000</b>	<b>1,958,219</b>	<b>29,337</b>	<b>2,121,987</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
<b><u>COMMUNITY AMMENITIES - SANITATION</u></b>									
<b><u>OPERATING EXPENDITURE</u></b>									
2100111	SANITATION - Waste Collection			46,500		42,250		47,904	
W342	W342 Domestic Waste Collection	46,500		0		0		0	
2100112	SANITATION - Waste Collection; Mount Margaret			23,082		24,600		21,643	
W343	W343 Waste Collection; Mount Margaret	23,082		0		0		0	
2100113	SANITATION - Litter Control			100,500		117,500		90,987	
W347	W347 Litter Control	100,500		0		0		0	
2100114	SANITATION - Commercial/Industrial Collection			184,500		98,000		101,637	
W344	W344 Commercial/Industrial Waste Collection	81,500		0		0		0	
W345	W345 Quarantine Bin; Great Central Road	103,000		0		0		0	
2100117	SANITATION - General Tip Maintenance			265,219		318,762		397,591	
W318	W318 Laverton Waste Facility	265,219		0		0		0	
2100118	SANITATION - Household Verge Collection			2,000		2,000		231	
W346	W346 Household Verge Collection	2,000		0		0		0	
2100187	SANITATION - Other Expenses			4,000		10,000		3,362	
2100192	SANITATION - Depreciation			33,548		29,211		32,984	
2100498	SANITATION - Staff Housing Costs Allocated			25,475		5,279		2,340	
2100199	SANITATION - Administration Allocated			24,835		24,424		21,569	
				709,659		672,026		720,248	
<b><u>OPERATING REVENUE</u></b>									
3100100	SANITATION - Domestic Refuse Collection Charges		80,206		80,000		80,086		
3100101	SANITATION - Domestic Services; Mount Margaret Rubbish Collection		25,447		24,000		24,640		
3100120	SANITATION - Commercial Collection Charge		44,745		23,000		44,744		
3100125	SANITATION - Fees & Charges		40,000		40,000		237,473		
			190,398		167,000		387,050		
<b>TOTAL Community Amenities - Sanitation</b>			<b>190,398</b>	<b>709,659</b>	<b>167,000</b>	<b>672,026</b>	<b>387,050</b>	<b>720,248</b>	
<b><u>COMMUNITY AMENITIES - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</u></b>									
<b><u>OPERATING EXPENDITURE</u></b>									
2100252	PLANNING - Consultants			25,000		5,000		1,388	
2100299	PLANNING - Administration Allocated			35,222		34,638		30,620	
				60,222		39,638		32,008	
<b><u>OPERATING REVENUE</u></b>									
3100220	PLANNING - Fees & Charges		500		500		0		
			500		500		0		
<b>TOTAL Town Planning</b>			<b>500</b>	<b>60,222</b>	<b>500</b>	<b>39,638</b>	<b>0</b>	<b>32,008</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<b>COMMUNITY AMENITIES - OTHER COMMUNITY AMENITIES</b>								
	<b>OPERATING EXPENDITURE</b>								
2100311	COM AMEN - Cemetery Maintenance/Operations			147,253		114,100		116,383	
W314	Cemetery Maintenance & Operations (includes FLCAG)	147,253		0		0		0	
2100315	COM AMEN - Other Community Amenities; Maintenance/Operations			0		0		0	
2100387	COM AMEN - Other Expenses			24,000		10,000		20,000	
	Outback Graves	0		0		0		0	
2100388	COM AMEN - Public Conveniences Operations			27,493		44,750		23,266	
BO037	BO037 Public Toilets; 13 Duketon Street	3,000		0		0		0	
BO038	BO038 Public Toilets; Mary Mac Way	24,493		0		0		0	
2100389	COM AMEN - Public Conveniences Maintenance			10,000		20,000		1,469	
BM037	BM037 Public Toilets; 13 Duketon Street	0		0		0		0	
BM038	BM038 Public Toilets; Mary Mac Way	10,000		0		0		0	
2100392	COM AMEN - Depreciation			38,129		19,730		36,939	
2100398	COM AMEN - Staff Housing Costs Allocated			4,520		5,279		2,340	
2100399	COM AMEN - Administration Allocated			35,222		34,638		30,620	
				286,617		248,497		231,018	
	<b>OPERATING REVENUE</b>								
3100320	COM AMEN - Cemetery Fees; Burial		3,000		3,000		7,800		
			3,000		3,000		7,800		
	<b>TOTAL Community Amenities - Other</b>		<b>3,000</b>	<b>286,617</b>	<b>3,000</b>	<b>248,497</b>	<b>7,800</b>	<b>231,018</b>	
	<b>TOTAL COMMUNITY AMENITIES</b>		<b>193,898</b>	<b>1,056,497</b>	<b>170,500</b>	<b>960,161</b>	<b>394,850</b>	<b>983,274</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
<b>RECREATION &amp; CULTURE - PUBLIC HALLS</b>									
<b>OPERATING EXPENDITURE</b>									
2110187	HALLS - Other Expenses			2,000		5,000		0	
2110188	HALLS - Town Halls & Public Building Operations			29,178		24,850		32,176	
BO029	Town Hall; Utilities; Cleaning; Insurance	22,178		0		0		0	
BO030	1-13 Augusta Street; Utilities; Cleaning; Insurance	7,000		0		0		0	
2110189	HALLS - Town Halls & Public Building Maintenance			7,000		16,850		8,758	
BM029	Town Hall; Minor Building Maintenance	6,000		0		0		0	
BM030	1-13 Augusta Street; Minor Building Maintenance	1,000		0		0		0	
2110192	HALLS - Depreciation			61,036		57,097		60,032	
2110198	HALLS - Staff Housing Costs Allocated			4,520		5,279		2,340	
2110199	HALLS - Administration Allocated			25,475		25,053		22,147	
				129,208		134,129		125,453	
<b>OPERATING REVENUE</b>									
3110120	HALLS - Town Hall Hire		1,200		0		1,164		
3110135	HALLS - Other Income		0		0		26,363		
			1,200		0		27,526		
<b>TOTAL Other Recreation &amp; Culture - Public Halls</b>									
			1,200	129,208	0	134,129	27,526	125,453	
<b>RECREATION &amp; CULTURE - PUBLIC HALLS</b>									
<b>CAPITAL EXPENDITURE</b>									
4110110	HALLS - Building; Capital					0		12,770	
BC029	BC029 Laverton Community Hub; Stage 1C; Town Hall; Youth Facilities								
						0		12,770	
<b>TOTAL PUBLIC HALLS</b>									
					0	0	0	12,770	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<b>RECREATION &amp; CULTURE - SWIMMING &amp; BEACHES</b>								
	<b>OPERATING EXPENDITURE</b>								
	2110200 SWIM - Employee Costs - Wages; Salaries; Superannuation			248,449		133,368		143,223	
	2110202 SWIM - Employee Costs - Allowances; WC & FBT			0		24,673		15,613	
	2110204 SWIM - Employee Costs - Training & Development; Conferences			5,000		5,000		1,498	
	2110206 SWIM - Employee Costs - Other			3,000		2,000		5,319	
	2110265 SWIM - Grounds Maintenance/Operations			1,000		1,000		0	
	2110270 SWIM - Loan Interest Repayments			7,624		7,724		10,160	
	Loan 83; Interest	7,624		0		0		0	
	2110287 SWIM - Other Expenses			6,000		500		330	
	2110288 SWIM - Building Operations			203,772		102,850		169,610	
	BO048 BO048 - Utilities; Cleaning; Insurance; Chemicals	153,772		0		0		0	
	BO026 BO026 - Aquatic Facilities - Operating	50,000		0		0		0	
	2110289 SWIM - Building Maintenance			20,000		45,000		17,780	
	BM048 BM048 - Minor Building Maintenance	5,000		0		0		0	
	BM026 BM026 - Aquatic Facilities - Maintenance	15,000		0		0		0	
	2110291 SWIM - Loss on Disposal of Assets			0		0		0	
	2110292 SWIM - Depreciation			154,049		141,623		151,459	
	2110298 SWIM - Staff Housing Costs Allocated			4,520		5,279		2,340	
	2110299 SWIM - Administration Allocated			12,453		12,247		10,784	
				665,867		481,264		528,116	
	<b>OPERATING REVENUE</b>								
	3110220 SWIM - Admissions		9,000		10,000		9,861		
	3110235 SWIM - Other Income		2,000		1,000		2,344		
			11,000		11,000		12,205		
	<b>TOTAL SWIMMING AREAS &amp; BEACHES</b>		<b>11,000</b>	<b>665,867</b>	<b>11,000</b>	<b>481,264</b>	<b>12,205</b>	<b>528,116</b>	
	<b>RECREATION &amp; CULTURE - SWIMMING &amp; BEACHES</b>								
	<b>CAPITAL EXPENDITURE</b>								
	4110282 SWIM - Loan Principal Repayments			58,202		56,472		56,472	
	Loan 83; Principal	58,202		0		0		0	
				58,202		56,472		56,472	
	<b>TOTAL SWIMMING AREAS &amp; BEACHES</b>			<b>58,202</b>	<b>0</b>	<b>56,472</b>	<b>0</b>	<b>56,472</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<b><u>RECREATION &amp; CULTURE - TV &amp; RADIO REBROADCASTING</u></b>								
	<b><u>OPERATING EXPENDITURE</u></b>								
	2110365 TV RADIO - Re-Broadcasting Maintenance/Operations			5,000		5,000		0	
	2110388 TV RADIO - Other TV RADIO Facilities Building Operations			15,299		27,350		11,207	
	BO051 TV/Radio Rebroadcasting Facilities; Operating	15,299		0		0		0	
	2110389 TV RADIO - Other TV RADIO Facilities Building Maintenance			26,000		55,000		38,246	
	BM051 TV/Radio Rebroadcasting Facilities; Maintenance	26,000		0		0		0	
	2110392 TV RADIO - Depreciation			9,232		8,924		9,077	
	2110398 TV RADIO - Staff Housing Costs Allocated			4,520		5,279		2,340	
	2110399 TV RADIO - Administration Allocated			12,453		12,247		10,784	
				72,504		113,800		71,655	
	<b>TOTAL TV &amp; Radio Rebroadcasting</b>		<b>0</b>	<b>72,504</b>	<b>0</b>	<b>113,800</b>	<b>0</b>	<b>71,655</b>	
	<b><u>RECREATION &amp; CULTURE - LIBRARIES</u></b>								
	<b><u>OPERATING EXPENDITURE</u></b>								
	2110400 LIBRARIES - Employee Costs - Wages; Salaries; Superannuation			0		44,793		16,765	
	2110411 LIBRARIES - Subscriptions			500		500		0	
	2110487 LIBRARIES - Other Expenses			1,000		1,000		0	
	2110488 LIBRARIES - Library Building Operations			13,000		15,000		3,870	
	BO049 Library; Operating	13,000		0		0		0	
	2110489 LIBRARIES - Library Building Maintenance			0		0		647	
	BM049 Library Maintenance			0		0		0	
	2110492 LIBRARIES - Depreciation			478		476		470	
	2110498 LIBRARIES - Staff Housing Costs Allocated			4,520		5,279		2,340	
	2110499 LIBRARIES - Administration Allocated			12,725		12,514		11,170	
				32,223		79,562		35,262	
	<b><u>OPERATING REVENUE</u></b>								
	3110410 LIBRARIES - Grant - Regional Library Services		10,000		0		0		
			10,000		0		0		
	<b>TOTAL Libraries</b>		<b>10,000</b>	<b>32,223</b>	<b>0</b>	<b>79,562</b>	<b>0</b>	<b>35,262</b>	



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Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
2110586	REC OTHER - Expensed Minor Asset Purchases			0		1,000		709	
2110588	REC OTHER - Other Rec Facilities Building Operations			15,370		13,000		13,459	
2110589	REC OTHER - Other Rec Facilities Building Maintenance			2,000		5,000		431	
BM046	Community Gymnasium Maintenance	2,000		0		0		0	
2110592	REC OTHER - Depreciation - Other Recreation			71,618		46,037		75,912	
2110798	REC OTHER - Staff Housing Costs Allocated			0		16,829		2,340	
2110599	REC OTHER - Administration Allocated			17,112		5,279		14,829	
				617,796		727,645	0	630,402	
<u>OPERATING REVENUE</u>									
3110500	REC OTHER - Contributions & Donations		0		40,000		91,443		Shared use of oval reimbursment from Dept of Ed
3110510	REC OTHER - Grants; Other		0		0		0		
3110520	REC OTHER - Fees & Charges		3,000		1,000		3,261		
3110535	REC OTHER - Other Income		300		0		304		
3110953	REC OTHER - Capital Grants; Other				209,000		209,319		
			3,300		250,000	0	304,328	0	
<b>TOTAL REC OTHER</b>			<b>3,300</b>	<b>617,796</b>	<b>250,000</b>	<b>727,645</b>	<b>304,328</b>	<b>630,402</b>	
<u>RECREATION &amp; CULTURE - OTHER</u>									
<u>CAPITAL EXPENDITURE</u>									
4110510	REC OTHER - Building; Capital					2,075,000		89,090	
4110520	REC OTHER - Furniture & Fittings; Capital					0		0	
4110580	REC OTHER - Infrastructure Other			2,375,000		920,000		703,194	
BC24001	NIAA	1,500,000							
IO900	Sturt Pea Bore	150,000							
IO902	Race Course new pump	25,000							
IO501	Townsite beautification	600,000							
IO505	Water tower	100,000							
				2,375,000		2,995,000	0	792,285	
<b>TOTAL REC OTHER</b>			<b>0</b>	<b>2,375,000</b>	<b>0</b>	<b>2,995,000</b>	<b>0</b>	<b>792,285</b>	
<b>TOTAL RECREATION &amp; CULTURE</b>			<b>25,500</b>	<b>3,950,799</b>	<b>261,000</b>	<b>4,587,872</b>	<b>344,059</b>	<b>2,252,415</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
	<b>TRANSPORT - CONSTRUCTION</b>								
	<b>OPERATING INCOME</b>								
3120110	ROADC - Regional Road Group Grants (MRWA)		2,493,606		900,000		979,265		
3120111	ROADC - Roads to Recovery Grant		3,705,533		645,764		645,764		
3120117	ROADC - Other Grants - Remote Access Roads		104,867		0		0		
	<b>TOTAL TRANSPORT; CONSTRUCTION; OPERATING</b>		<b>6,304,006</b>	<b>0</b>	<b>1,545,764</b>	<b>0</b>	<b>1,625,029</b>	<b>0</b>	
	<b>TRANSPORT - CONSTRUCTION</b>								
	<b>CAPITAL EXPENDITURE</b>								
4120110	ROADC - Building; Capital			95,000		485,000		474,728	
BC211	Works Depot Building Upgrade	95,000		0		0		0	
4120141	ROADC - Sealed; Council Funded			1,945,104		1,445,764		1,415,827	
RC006	Mt Weld Road	1,945,104		0		0		0	
4120142	ROADC - Gravel; Council Funded			0		422,450		18,800	
4120148	ROADC - Gravel; Roads to Recovery Funded			3,705,533		0		0	
RTR070	Old Laverton Road - Resheet / Seal	3,705,533		0		0		0	
4120152	ROADC - Gravel; Regional Road Group Funded			3,520,866		1,350,000		1,367,492	
RRG2001	Bandya Road	3,520,866		0		0		0	
4120165	ROADC - Gravel; Other Grant Funding			250,000		300,000		208,364	
RAR070A	Old Laverton Road (Raar)	250,000		0		0		0	
				9,516,503		4,003,214		3,485,211	
	<b>CAPITAL REVENUE</b>								
5120181	ROADC - Transfers From Reserve		175,000		422,450		422,450		
			175,000		422,450		422,450		
	<b>TOTAL Transport - Construction</b>		<b>175,000</b>	<b>9,516,503</b>	<b>422,450</b>	<b>4,003,214</b>	<b>422,450</b>	<b>3,485,211</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
<b>TRANSPORT - MAINTENANCE</b>									
<b>OPERATING EXPENDITURE</b>									
2120201	ROADM - Gravel; Flood Damage			1,000,000		1,361,403		1,407,535	
RFD21087	Great Central Road Flood Damage	1,000,000		0		0		0	
2120211	ROADM - Road Maintenance; Sealed			92,000		40,000		76,303	
M1001	Budget Control Account	0		0		0		0	
2120212	ROADM - Road Maintenance; Gravel			1,963,191		1,173,193		955,726	
M1002	Budget Control Account	0				0		0	
2120213	ROADM - Road Maintenance; Formed			25,000		19,500		2,245	
M1003	Budget Control Account	25,000				0		0	
2120214	ROADM - Footpath Maintenance			6,000		7,950		221	
W335	W335 Wongatha Path	6,000		0		0		0	
2120215	ROADM - Drainage Works			0		0		0	
2120216	ROADM - Street Trees & Watering			130,000		53,750		140,187	
W324	W324 Street Tree Maint - Purchase of Plants - Fruit Median Strips	130,000		0		0		0	
2120217	ROADM - Maintenance; Town Streets			83,848		88,250		99,978	
W328	W328 Beria Road Information Bay	51,000		0		0		0	
W325	Verge Maintenance	32,848		0		0		0	
2120218	ROADM - Signage - Roadworks & Safety Signage			25,000		15,000		1,820	
W355	Road Signage - Roadworks & Safety Signage	25,000		0		0		0	
2120234	ROADM - Street Lighting			35,000		52,000		40,585	
2120265	ROADM - Road Maintenance/Operations			26,000		25,000		43,005	
W329	Depot Facility; Site	19,000		0		0		0	
W330	Depot Wash Down Facility	7,000		0		0		0	
2120286	ROADM - Workshop/Depot Expensed Equipment			0		0		0	
2120288	ROADM - Depot Building Operations			53,000		95,500		44,729	
BO002	BO002 Depot Workshop	27,000		0		0		0	
BO003	BO003 Depot Machinery Shed	7,000		0		0		0	
BO004	BO004 Depot Foreman's Office	12,000		0		0		0	
BO005	BO005 Depot Vehicle Garage	7,000		0		0		0	
2120289	ROADM - Depot Building Maintenance			24,000		34,500		4,405	
BM002	BM002 Depot Workshop	7,000		0		0		0	
BM003	BM003 Depot Machinery Shed	8,000		0		0		0	
BM004	BM004 Depot Foreman's Office	1,500		0		0		0	
BM005	BM005 Depot Vehicle Garage	500		0		0		0	
BM338	BM338 Depot Facility; Fence/Gate	7,000		0		0		0	
2120391	PLANT - Loss on Disposal of Assets			0		0		8,712	
2120292	ROADM - Depreciation - Roads, Bridges & Depots			1,488,081		1,327,241		1,461,595	
2120298	ROADM - Staff Housing Costs Allocated			4,520		5,279		2,340	
2120299	ROADM - Administration Allocated			17,112		16,829		14,829	
				4,972,752		4,315,395		4,304,214	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026										
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment	
			Revenue	Expense	Revenue	Expense	Revenue	Expense		
	<u>OPERATING INCOME</u>									
3120201	ROADM - Road Contribution Income		1,000,000		0		61,200			
	Regis Mines - Contribution as per Agreement	1,000,000	0		0		0			
3120210	ROADM - Direct Road Grant (MRWA)		2,354,503		380,099		380,099			
3120119	ROAD C - Grants RAAR		955,533		83,333		83,333			
3120130	ROADM - Other Grants - Flood Damage		1,700,000		2,261,248		2,261,249			
	Great Central Road - 2021 Flood	1,700,000	0		0		0			
3120235	ROADM - Other Income		0		0		25,942			
			6,010,036		2,724,680		2,811,823			
	<b>TOTAL Transport - Maintenance</b>		<b>6,010,036</b>	<b>4,972,752</b>	<b>2,724,680</b>	<b>2,953,992</b>	<b>2,811,823</b>	<b>4,304,214</b>		
	<u>TRANSPORT - ROAD PLANT PURCHASES</u>									
	<u>CAPITAL EXPENDITURE</u>									
4120330	PLANT - Plant & Equipment; Capital			250,000		342,340		10,400		
PE715	Rubbish Truck	250,000		0		0		0		
				250,000		342,340		10,400		
	<u>CAPITAL REVENUE</u>									
5120350	PLANT - Proceeds on Disposal of Assets		75,000		0		0			
P385	Rubbish Truck	75,000	0		0		0			
			75,000		0		0			
	<b>TOTAL Transport - Road Plant Purchases</b>		<b>75,000</b>	<b>250,000</b>	<b>0</b>	<b>342,340</b>	<b>0</b>	<b>10,400</b>		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
<b>TRANSPORT - AERODROMES</b>									
<b>OPERATING EXPENDITURE</b>									
2120400	AERO - Employee Costs - Wages; Salaries; Superannuation			173,093		3,185		157,649	
2120401	AERO - Employee Costs - Superannuation			32,279		40,720		27,056	
2120404	AERO - Employee Costs - Training & Development; Conferences			5,000		5,000		228	
2120406	AERO - Employee Costs - Other			5,000		2,000		2,036	
2120441	AERO - Subscriptions & Memberships			3,000		3,000		2,700	
2120452	AERO - Consultants			135,000		5,000		0	
2120458	AERO - Collection Costs; Landing Fees			100,000		40,000		49,916	
2120460	AERO - Refuelling Facility			105,000		60,000		172,267	
2120465	AERO - Airstrip & Grounds Maintenance/Operations			181,000		45,000		124,946	
W320	W320 Airport	27,000		0		0		0	
W339	W339 Airport Runway	30,000		0		0		0	
W340	W340 Airport Fuel Facilities	124,000		0		0		0	
2120484	AERO - Audit Fees			0		0		0	
2120485	Airport Legal Expenses			5,000		5,000		995	
2120486	AERO - Expensed Minor Asset Purchases			0		0		0	
2120487	AERO - Other Expenses			25,000		10,000		6,216	
2120488	AERO - Building Operations			80,960		46,000		36,759	
BO039	BO039 Airport Terminal Building	41,500		0		0		0	
BO040	BO040 Airport Toilet Facilities	39,460		0		0		0	
2120489	AERO - Building Maintenance			6,000		19,000		1,424	
BM039	BM039 Airport Terminal Building	2,000		0		0		0	
BM040	BM040 Airport Toilet Facilities	4,000		0		0		0	
2120492	AERO - Depreciation			280,938		157,164		278,857	
2120498	AERO - Staff Housing Costs Allocated			4,520		5,279		2,340	
2120499	AERO - Administration Allocated			17,112		16,829		14,829	
				1,158,902		463,177		887,739	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
<u>OPERATING REVENUE</u>									
3120410	AERO - Grants		250,000		1,246,607		601,819		
3120420	AERO - Airport Landing Fees & Charges		800,000		750,000		853,452		
3120430	AERO - Sale of Aviation Fuel		150,000		75,000		192,127		
3120435	AERO - Other Income		0		500		300		
			1,200,000		2,072,107		1,647,698		
<b>TOTAL Transport - Aerodromes</b>			<b>1,200,000</b>	<b>1,158,902</b>	<b>2,072,107</b>	<b>463,177</b>	<b>1,647,698</b>	<b>887,739</b>	
<u>TRANSPORT - AERODROMES</u>									
<u>CAPITAL EXPENDITURE</u>									
4120480	AERO - Infrastructure Other			0		1,169,265		1,165,227	
4120410	AERO - Building			811,418		1,986,126		1,304,794	
IO923	2024 terminal building	811,418		0		0		0	
				811,418		3,155,391		2,470,021	
<b>TOTAL Transport - Aerodromes</b>			<b>0</b>	<b>811,418</b>	<b>0</b>	<b>3,155,391</b>	<b>0</b>	<b>2,470,021</b>	
<u>TRANSPORT - TRAFFIC CONTROL (VEHICLE LICENSING)</u>									
<u>OPERATING EXPENDITURE</u>									
2120500	LICENSING - Employee Costs - Wages; Salaries; Superannuation			46,915		89,405		86,945	
2120504	LICENSING - Employee Costs - Training & Development			1,000		2,000		2,082	
2120598	LICENSING - Staff Housing Costs Allocated			4,520		5,279		2,340	
2120599	LICENSING - Administration Allocated			17,112		16,829		23,880	
				69,547		113,513		115,248	
<u>OPERATING REVENUE</u>									
3120501	LICENSING - Reimbursements		500		1,000		0		
3120502	LICENSING - Transport Licensing Commission		5,000		5,000		5,433		
3120535	LICENSING - Other Income Relating to Licensing		0		0		205		
			5,500		6,000		5,637		
<b>TOTAL Transport - Licensing</b>			<b>5,500</b>	<b>69,547</b>	<b>6,000</b>	<b>113,513</b>	<b>5,637</b>	<b>115,248</b>	
<b>TOTAL TRANSPORT</b>			<b>13,769,542</b>	<b>16,779,122</b>	<b>6,771,001</b>	<b>12,393,030</b>	<b>6,512,636</b>	<b>11,272,833</b>	

	Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
	GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
				Revenue	Expense	Revenue	Expense	Revenue	Expense	
		<b><u>ECONOMIC SERVICES - ECONOMIC DEVELOPMENT</u></b>								
		<b><u>OPERATING EXPENDITURE</u></b>								
	2130140	ECON DEV - Advertising & Promotions			1,000		500		0	
	2130188	ECON DEV - Building Operations			10,201		18,750		6,047	
	BO035	BO035 Centrelink Building; Operations	10,201		0		0		0	
	2130189	ECON DEV - Building Maintenance			110,000		15,750		37,282	
	BM035	BM035 Centrelink Building; Maintenance	110,000		0		0		0	
	2130192	ECON DEV - Depreciation			45,849		48,751		45,078	
	2130198	ECON DEV - Staff Housing Costs Allocated			4,520		5,279		2,340	
	2130199	ECON DEV - Administration Allocated			56,186		55,255		48,915	
					227,755		144,285		139,663	
		<b><u>OPERATING REVENUE</u></b>								
	3130145	ECON DEV - Other Income		45,000		45,000		45,916		
				45,000		45,000		45,916		
	<b>TOTAL Economic Services - Economic Development</b>			<b>45,000</b>	<b>227,755</b>	<b>45,000</b>	<b>144,285</b>	<b>45,916</b>	<b>139,663</b>	



Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
<b><u>ECONOMIC SERVICES - TOURISM &amp; AREA PROMOTION</u></b>									
<b><u>OPERATING EXPENDITURE</u></b>									
2130204	TOURISM - Employee Costs - Training & Development; Conferences			1,000		0		100	
2130215	TOURISM - Printing & Stationery			1,000		500		1,593	
2130216	TOURISM - Postage & Freight			50		0		86	
2130240	TOURISM - Advertising & Area Promotion			5,000		12,000		7,106	
2130241	TOURISM - Subscriptions & Memberships			37,000		30,000		34,456	
2130242	TOURISM - Festivals & Events			60,000		20,000		18,217	
	<u>Laverton Celebrations</u>			0		0		0	
V600	Anzac Day	0		0		0		0	
V601	Australia Day	0		0		0		0	
V602	Christmas Street Party	0		0		0		0	
V603	Clean Up Australia Day	0		0		0		0	
V604	Laverfest	0		0		0		0	
V606	Laverton Races	0		0		0		0	
V607	NAIDOC Week	0		0		0		0	
V608	Remembrance Day	0		0		0		0	
V609	Other Festivals & Events	0		0		0		0	
2130252	TOURISM - Consultants			0		0		0	
2130286	TOURISM - Expensed Minor Asset Purchases			1,000		500		0	
2130288	TOURISM - Sundry Maintenance/Operations			0		0		0	
2130287	TOURISM - Other Expenses			0		0		0	
2130298	TOURISM - Staff Housing Costs Allocated			9,041		10,559		4,681	
2130299	TOURISM - Administration Allocated			62,382		61,349		54,308	
				176,473		134,908		120,546	
<b><u>OPERATING REVENUE</u></b>									
3130201	TOURISM - Reimbursements		0		0		1,182		
			0		0		1,182		
<b>TOTAL Economic Services - Tourism &amp; Area Promotion</b>									
			0	176,473	0	134,908	1,182	120,546	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
<b><u>ECONOMIC SERVICES - HERITAGE DEVELOPMENT &amp; MAINTENANCE</u></b>									
<b><u>OPERATING EXPENDITURE</u></b>									
2130300	HERITAGE - Employee Costs - Wages; Salaries; Superannuation			17,298		17,280		17,792	
2130352	HERITAGE - Consultants			0		0		3,960	
2130365	HERITAGE - Maintenance/Operations			5,000		7,000		0	
W331	W331 Windarra Heritage Trail	1,000		0		0		0	
W332	W332 Golden Quest Discovery Trail	2,000		0		0		0	
W333	W333 History Walk	2,000		0		0		0	
2130386	HERITAGE - Expensed Minor Asset Purchases			1,000		500		0	
2130388	HERITAGE - Building Operations			15,995		18,000		6,352	
BO044	BO044 Old Police Complex	7,000		0		0		0	
BO041	BO041 Old Court House (currently Men's Shed)	2,000		0		0		0	
BO042	BO042 Mt Morgan Municipal Chambers	4,188		0		0		0	
BO045	Old Gaol; Museum; 14 Eristoun Street - Operating	2,807		0		0		0	
2130389	HERITAGE - Building Maintenance			7,000		6,500		2,006	
BM044	BM044 Old Police Complex	2,000		0		0		0	
BM041	BM041 Old Court House (currently Men's Shed)	3,000		0		0		0	
BM045	Old Gaol; Museum; 14 Eristoun Street - Maintenance	2,000		0		0		0	
2130392	HERITAGE - Depreciation			53,578		31,213		52,805	
2130398	HERITAGE - Staff Housing Costs Allocated			4,520		5,279		2,340	
2130399	HERITAGE - Administration Allocated			17,112		16,829		14,829	
				121,503		102,601		100,083	
<b><u>OPERATING REVENUE</u></b>									
3130335	HERITAGE - Other Income		0		30,000		0		
			0		30,000		0		
<b>TOTAL HERITAGE &amp; DEVELOPMENT; OPERATING</b>									
			0	121,503	30,000	102,601	0	100,083	
<b><u>ECONOMIC SERVICES - HERITAGE DEVELOPMENT &amp; MAINTENANCE</u></b>									
<b><u>CAPITAL EXPENDITURE</u></b>									
4130310	HERITAGE - Building; Capital			70,000		70,000		89,569	
BC044	BC044 Old Police Station; Restoration Works;	70,000		0		0		0	
				70,000		70,000		89,569	
<b><u>CAPITAL REVENUE</u></b>									
			0		0		0		
<b>TOTAL HERITAGE &amp; DEVELOPMENT; CAPITAL</b>									
			0	70,000	0	70,000	0	89,569	

	Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
	GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
				Revenue	Expense	Revenue	Expense	Revenue	Expense	
		<b><u>ECONOMIC SERVICES - THE GREAT BEYOND VISITOR CENTRE</u></b>								
		<b><u>OPERATING EXPENDITURE</u></b>								
	2130400	GREAT BEYOND - Employee Costs - Wages; Salaries; Superannuation			486,511		371,759		375,740	
	2130404	GREAT BEYOND - Employee Costs - Training & Development; Conferences			2,000		1,000		0	
	2130406	GREAT BEYOND - Employee Costs - Other			2,000		3,000		0	
	2130415	GREAT BEYOND - Printing & Stationery			4,000		4,000		4,006	
	2130422	GREAT BEYOND - Security			500		500		0	
	2130439	GREAT BEYOND - Voucher Redemption			(1,000)		500		(2,606)	
	2130440	GREAT BEYOND - Advertising & Promotion			4,000		4,000		1,745	
	2130441	GREAT BEYOND - Subscriptions & Memberships			1,500		500		607	
	2130470	GREAT BEYOND - Loan Interest Repayments			14,005		9,282		18,000	
		Loan 84 - GBVC Expansion	14,005		0		0		0	
	2130485	GREAT BEYOND - Expensed Minor Asset Purchases			500		500		49	
	2130486	GREAT BEYOND - Cafe Consumables			80,000		80,000		88,021	
	2130487	GREAT BEYOND - Other Expenses			7,500		52,000		46,570	
	2130488	GREAT BEYOND - Building Operations			53,524		67,750		68,211	
	BO006	BO006 Visitor Centre & Exhibition Hall	50,024		0		0		0	
	BO007	BO007 Great Beyond Toilets	3,500		0		0		0	
	2130489	GREAT BEYOND - Building Maintenance			10,000		12,000		18,648	
	BM006	Visitor Centre & Exhibition Hall	10,000		0		0		0	
	2130492	GREAT BEYOND - Depreciation			60,365		92,306		59,350	
	2130498	GREAT BEYOND - Staff Housing Costs Allocated			15,991		18,675		8,279	
	2130499	GREAT BEYOND - Administration Allocated			17,112		16,829		14,829	
					828,508		734,601		701,449	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026 Revenue	Budget Expense	2024/2025 Revenue	Budget Expense	2024/2025 Revenue	Actuals Expense	Variance - Comment
<u>OPERATING REVENUE</u>									
3130420	GREAT BEYOND - Fees & Charges		4,000		4,000		4,220		
3130435	GREAT BEYOND - Other Income		500		500		13,332		
3130437	GREAT BEYOND - Cafe Sales - GST Inc.		140,000		120,000		146,734		
3130438	GREAT BEYOND - Cafe Sales - GST Free		6,000		6,000		3,821		
3130439	GREAT BEYOND - Merchandise Sales		63,000		65,000		58,666		
3130440	GREAT BEYOND - Merchandise Sales GST Free		2,000		2,000		860		
3130441	GREAT BEYOND - Gold Rush Tours		10,000		10,000		13,553		
3130443	GREAT BEYOND - Voucher Sales		1,000		500		1,314		
			226,500		208,000		242,499		
<b>TOTAL Economic Services - Great Beyond</b>			<b>226,500</b>	<b>828,508</b>	<b>208,000</b>	<b>734,601</b>	<b>242,499</b>	<b>701,449</b>	
<u>ECONOMIC SERVICES - THE GREAT BEYOND VISITOR CENTRE</u>									
<u>CAPITAL EXPENDITURE</u>									
4130410	GREAT BEYOND - Building; Capital			54,520		50,000		0	
BC006	Great Beyond Expansion	54,520		0		0		0	
4130420	GREAT BEYOND - Furniture & Fittings; Capital			40,000		9,000		0	
FF24002	New TV for Museum	40,000		0		0		0	
4130482	GREAT BEYOND - Loan Principal Repayments			129,933		128,491		128,491	
	Loan 84 - GBVC Expansion	129,933		0		0		0	
				224,453		187,491		128,491	
<u>CAPITAL REVENUE</u>									
			0		0		0		
<b>TOTAL Economic Services - Great Beyond</b>			<b>0</b>	<b>224,453</b>	<b>0</b>	<b>187,491</b>	<b>0</b>	<b>128,491</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
<b><u>ECONOMIC SERVICES - COMMUNITY RESOURCE CENTRE</u></b>									
<b><u>OPERATING EXPENDITURE</u></b>									
2130500	CRC - Employee Costs - Wages; Salaries; Superannuation			173,352		98,413		66,780	
2130502	CRC - Employee Costs - Allowances; WC & FBT			0		3,000		2,082	
2130504	CRC - Employee Costs - Training & Development; Conferences			2,000		3,000		90	
2130506	CRC - Employee Costs - Other			1,000		1,200		611	
2130515	CRC - Printing & Stationery			15,000		15,000		15,407	
2130521	CRC - Information Technology			0		1,500		0	
2130540	CRC - Advertising & Promotion			1,000		1,000		0	
2130541	CRC - Subscriptions & Memberships			3,000		1,000		3,025	
2130586	CRC - Expensed Minor Asset Purchases			1,000		1,000		0	
2130587	CRC - Other Expenses			14,000		12,200		6,792	
CRC001	Mining Sponsorship Expenses	1,000		0		0		0	
CRC002	Christmas Lights Expenses	1,000		0		0		0	
CRC005	SLO3 - Community Activities & Initiatives	1,000		0		0		0	
CRC006	SLO2 - Business & Economic Workshops & Initiatives	1,000		0		0		0	
CRC007	Seniors Morning Tea	3,000		0		0		0	
CRC008	Better Beginnings Program	1,000		0		0		0	
CRC009	NAIDOC - CRC Contribution	1,000		0		0		0	
CRC010	CRC - Other Expenses General	5,000		0		0		0	
2130588	CRC - Building Operations			32,524		35,500		10,158	
BO071	New CRC - Utilities; Cleaning; Insurance	32,524		0		0		0	
2130589	CRC - Building Maintenance			0		2,500		9,936	
BM071	CRC - Building Maintenance	0		0		0		0	
BM061	BM061 Minor Building Maintenance	0		0		0		0	
2130598	CRC - Staff Housing Costs Allocated			0		5,279		2,340	
2130599	CRC - Administration Allocated			0		16,829		14,829	
				242,876		197,421		132,050	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<u>OPERATING REVENUE</u>								
3130500	CRC - Contributions & Donations		1,000		2,000		0		
3130510	CRC - Grants		137,000		136,000		97,684		
3130520	CRC - Fees & Charges		0		0		64		
3130535	CRC - Other Income		7,000		550		7,095		
			145,000		138,550		104,843		
	<b>TOTAL Economic Services - Community Resource Centre</b>		<b>145,000</b>	<b>242,876</b>	<b>138,550</b>	<b>197,421</b>	<b>104,843</b>	<b>132,050</b>	
	<u>ECONOMIC SERVICES - BUILDING SERVICES</u>								
	<u>OPERATING EXPENDITURE</u>								
2130642	BUILDING - Contract Building Services			30,000		10,000		9,682	
2130652	BUILDING - Consultants			0		0		0	
2130699	BUILDING - Administration Allocated			0		0		0	
				30,000		10,000		9,682	
	<u>OPERATING REVENUE</u>								
3130602	BUILDING - Commission - BSL & BCITF		6,000		50		47		
3130619	BUILDING - Building License Fees		0		5,000		9,056		
			6,000		5,050		9,103		
	<b>TOTAL Economic Services - Building Services</b>		<b>6,000</b>	<b>30,000</b>	<b>5,050</b>	<b>10,000</b>	<b>9,103</b>	<b>9,682</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026										
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment	
			Revenue	Expense	Revenue	Expense	Revenue	Expense		
	<b><u>ECONOMIC SERVICES - RURAL SERVICES</u></b>									
	<b><u>OPERATING EXPENDITURE</u></b>									
2130735	RURAL - Noxious Weed Control			35,000		10,000		5,716		
W351	Weed Control; Shire Staff	35,000		0		0		0		
2130799	RURAL - Administration Allocated			0		16,829		14,829		
				35,000		26,829		22,605		
	<b><u>OPERATING REVENUE</u></b>									
			0		0		0			
	<b>TOTAL Economic Services - Rural Services</b>		0	35,000	0	26,829	0	22,605		
	<b>TOTAL ECONOMIC SERVICES</b>		422,500	1,956,568	426,600	1,608,136	403,543	1,444,138		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job		Description	2025/2026 Budget		2024/2025 Budget		2024/2025 Actuals		Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
<b>OTHER PROPERTY &amp; SERVICES - PRIVATE WORKS</b>									
<b>OPERATING EXPENDITURE</b>									
2140187	PRIVATE - Private Works Expenses			1,000		5,000		1,784	
2140190	PRIVATE - Community Bus Expenditure			15,000		5,000		7,801	
2140198	PRIVATE - Staff Housing Costs Allocated			4,520		5,279		2,340	
2140199	PRIVATE - Administration Allocated			17,112		16,829		14,829	
				37,632		32,108	0	26,754	
<b>OPERATING REVENUE</b>									
3140120	PRIVATE - Private Works Income		1,000		5,000		351,593		
3140122	PRIVATE - Hire of Community Bus		1,000		1,000		0		
			2,000		6,000		351,593		
<b>TOTAL Other Property &amp; Services - Private Works</b>			<b>2,000</b>	<b>37,632</b>	<b>6,000</b>	<b>32,108</b>	<b>351,593</b>	<b>26,754</b>	
<b>OTHER PROPERTY &amp; SERVICES - PUBLIC WORKS OVERHEADS</b>									
<b>OPERATING EXPENDITURE</b>									
2140200	PWOH - Employee Costs - Wages; Salaries; Superannuation			708,140		725,836		588,838	This is an estimate comprising Peter Kerp, Steve Koeman and works crew time not allocated to a job. The amount has no bottom line impact as offset by COA 2140293
2140202	PWOH - Employee Costs - Allowances; WC & FBT			124,087		63,536		51,160	
2140204	PWOH - Employee Costs - Training & Development; Conferences			35,000		25,000		30,565	
2140206	PWOH - Employee Costs - Other (Excl. WC Premiums)			15,000		15,000		18,366	
2140210	PWOH - Motor Vehicle Expenses			40,000		10,000		33,694	
2140215	PWOH - Printing & Stationery			1,000		2,000		328	
2140221	PWOH - Information Technology			10,000		10,000		11,276	
2140223	PWOH - Personal Leave			38,518		62,028		16,678	
2140224	PWOH - Annual Leave			57,108		128,601		51,174	
2140225	PWOH - Public Holidays			37,707		64,313		23,052	
2140226	PWOH - Long Service Leave			20,000		10,000		48,315	
2140230	PWOH - OHS & Toolbox Meetings			33,634		64,180		4,454	
2140240	PWOH - Advertising & Promotion			1,000		1,000		890	
2140261	PWOH - Engineering & Technical Support			15,000		10,000		25,373	
2140285	PWOH - Legal Expenses			10,000		5,000		0	
2140286	PWOH - Expensed Minor Asset Purchases			5,000		5,000		204	
2140287	PWOH - Other Expenses			72,385		35,500		9,109	
2140290	PWOH - Expendable Tools			5,000		5,000		1,155	
2140293	PWOH - Less - Allocated to Works (PWOs)			(1,977,281)		(1,992,465)		(1,539,723)	
2140298	PWOH - Staff Housing Costs Allocated			76,855		89,757		39,793	
2140299	PWOH - Administration Allocated			671,847		660,714		585,636	
				0		0	0	336	



Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description	2025/2026 Budget		2024/2025 Budget		2024/2025 Actuals		Variance - Comment	
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	<u>OPERATING REVENUE</u>								
3140201	PWOH - Other Reimbursements	1,000		5,000		0			
		1,000	0	5,000	0	0	0		
	<b>TOTAL Other Property &amp; Services - Public Works Overheads</b>	<b>1,000</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>336</b>		
	<u>OTHER PROPERTY &amp; SERVICES - PLANT OPERATION COSTS</u>								
	<u>OPERATING EXPENDITURE</u>								
2140300	POC - Internal Plant Repairs - Wages & O/Head		0		217,150		187,490		
2140311	POC - External Parts & Repairs		210,000		232,000		178,817		
2140312	POC - Fuels & Oils		140,000		225,000		150,543		
2140313	POC - Tyres & Tubes		15,000		25,000		6,231		
2140314	POC - Contract Mechanic		200,000		0		0		
2140316	POC - Licences/Registrations		10,000		8,000		9,780		
2140317	POC - Insurance		52,243		41,070		45,433		
2140318	POC - Expendable Tools/Consumables		0		10,000		11,309		
2140386	POC - Expenses Minor Asset Purchases		0		5,000		0		
2140392	POC - Depreciation		46,061		2,722		0		
2140394	POC - LESS Plant Operation Costs Allocated to Works		(673,304)		(765,942)		(572,601)		
			0		0	0	17,002		
	<u>OPERATING REVENUE</u>								
3140301	POC - Reimbursements	20,000		30,000		51,582	0		
3140310	POC - Fuel Tax Credits Grant Scheme	30,000		30,000		35,131	0		
		50,000		60,000	0	86,713	0		
	<b>TOTAL Other Property &amp; Services - Plant Operating Costs</b>	<b>50,000</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>86,713</b>	<b>17,002</b>		

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<b>OTHER PROPERTY &amp; SERVICES - GENERAL ADMINISTRATION OVERHEADS</b>								
	<b>OPERATING EXPENDITURE</b>								
	2140400 ADMIN - Employee Costs - Wages; Salaries; Superannuation			1,098,948		1,110,068		933,693	
	2140402 ADMIN - Employee Costs - Allowances; WC & FBT			67,147		72,451		59,082	
	2140404 ADMIN - Employee Costs - Training & Development; Conferences			25,000		30,000		10,022	
	2140406 ADMIN - Employee Costs - Other			95,000		100,000		73,106	
	2140410 ADMIN - Motor Vehicle Expenses			20,000		20,000		26,925	
	2140415 ADMIN - Printing & Stationery			20,000		20,000		27,731	
	2140416 ADMIN - Postage & Freight			5,000		2,000		186	
	2140421 ADMIN - Information Technology			125,000		150,000		225,748	Includes approx \$85,000 in IT maintenance, \$15,000 on Software costs, \$25,000 on website development and other minor costs
	2140426 ADMIN - Office Equipment Mtce			0		0		0	
	2140427 ADMIN - Records Management			2,000		3,000		0	
	2140430 ADMIN - Insurances (Other than Bld & W/Comp)			100,602		50,835		73,489	
	2140440 ADMIN - Advertising & Promotion			2,000		3,000		0	
	2140441 ADMIN - Subscriptions & Memberships			10,000		15,000		0	
	2140452 ADMIN - Consultants			215,000		140,000		93,161	
	2140484 ADMIN - Audit Fees			80,063		75,000		90,700	
	2140485 ADMIN - Legal Expenses			30,000		30,000		0	
	2140486 ADMIN - Expensed Minor Asset Purchases			5,000		5,000		1,032	
	2140487 ADMIN - Other Expenses			7,000		5,000		940	
	2140488 ADMIN - Building Operations			66,830		67,000		55,018	
	BO001 BO001 Administration; Utilities; Insurance; Cleaning	66,830		0		0		0	
	2140489 ADMIN - Building Maintenance			14,000		17,586		8,636	
	BM001 BM001 Administration Office Maintenance	14,000		0		0		0	
	2140491 ADMIN - Loss on Disposal of Assets			0		0		75,018	
	2140492 ADMIN - Depreciation			124,219		63,508		122,870	
	2140498 ADMIN - Admin Staff Housing Costs Allocated			99,491		116,194		51,513	
	2140499 ADMIN - Administration Overheads Recovered			(2,212,300)		(2,195,642)		(1,925,800)	
				0	0	(100,000)	0	3,071	
	<b>OPERATING REVENUE</b>								
	3140401 ADMIN - Reimbursements		3,000		2,000		23,310		
	3140402 ADMIN - Reimbursements (GST Free)		5,000		500		13,798		
	3140435 ADMIN - Other Income		0		0		3,462		
			8,000		2,500	0	40,570	0	
	<b>TOTAL Other Property &amp; Services - General Administration Overheads</b>		<b>8,000</b>	<b>0</b>	<b>2,500</b>	<b>(100,000)</b>	<b>40,570</b>	<b>3,071</b>	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description		2025/2026	Budget	2024/2025	Budget	2024/2025	Actuals	Variance - Comment
			Revenue	Expense	Revenue	Expense	Revenue	Expense	
	<b>OTHER PROPERTY &amp; SERVICES - GENERAL ADMINISTRATION OVERHEADS</b>								
	<b>CAPITAL EXPENDITURE</b>								
4140410	ADMIN - Building; Capital			0		0		30,027	
BC001	Admin Office Building Improvements							0	
4140420	ADMIN - Furniture & Fittings; Capital			0		0		24,243	
					0	0	0	54,270	
	<b>CAPITAL REVENUE</b>								
			0	0	0	0	0	0	
	<b>TOTAL Other Property &amp; Services - General Administration Overheads</b>		0	0	0	0	0	54,270	

Shire of Laverton - Annual Budget For The Period Ending 30 June 2026									
GL / Job	Description	2025/2026 Budget		2024/2025 Budget		2024/2025 Actuals		Variance - Comment	
		Revenue	Expense	Revenue	Expense	Revenue	Expense		
	<b><u>OTHER PROPERTY &amp; SERVICES - SALARIES &amp; WAGES</u></b>								
	<b><u>OPERATING EXPENDITURE</u></b>								
2140500	SAL - Gross Salary & Wages		5,180,747		4,966,929		3,042,618		
2140501	SAL - Less Salaries & Wages Allocated		(5,180,747)		(4,966,929)		(3,042,618)		
2140503	SAL - Workers Compensation Expense		0		20,000		1,830		
			0		20,000	0	1,830		
	<b><u>OPERATING REVENUE</u></b>								
3140501	SAL - Reimbursement - Workers Compensation	0		0		1,664			
		0		0		1,664			
	<b>TOTAL Other Property &amp; Services - Salaries &amp; Wages</b>	0	0	0	20,000	1,664	1,830		
	<b><u>OTHER PROPERTY &amp; SERVICES - MATERIALS/STORES</u></b>								
	<b><u>OPERATING EXPENDITURE</u></b>								
2140700	Stock on Hand - 1 July		0		0		0		
2140701	Stock/Fuel Purchases		150,000		200,000		174,497		
2140702	Stock/Fuel issued/allocated		(150,000)		(200,000)		(133,769)		
			0		0		40,727		
	<b><u>OPERATING REVENUE</u></b>								
		0		0		0			
	<b>TOTAL Other Property &amp; Services - Materials/Stores</b>	0	0	0	0	0	40,727		
	<b>TOTAL OTHER PROPERTY &amp; SERVICES</b>	61,000	37,632	73,500	(47,892)	480,540	143,992		
	<b>Grand Total</b>	74,892,864	127,582,943	26,186,469	28,298,533	46,480,913	31,355,822		

**SHIRE OF LAVERTON**  
**RESERVES SUMMARY**  
**ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 30 JUNE 2026**

NAME	Opening Balance	Interest	Transfers to	Transfers from	Closing Balance
Long service Leave Reserve	\$ 518,100.00	\$ 26,065.00			\$ 544,165.00
Airport Reserve	\$ 602,263.00	\$ 30,298.00			\$ 632,561.00
Plant & Equipment Reserve	\$ 1,055,256.00	\$ 53,087.00		-\$ 175,000.00	\$ 933,343.00
Infrastructure Reserve	\$ 2,026,269.00	\$ 101,936.00			\$ 2,128,205.00
Council Building Reserve	\$ 4,725,260.00	\$ 237,716.00			\$ 4,962,976.00
Community Projects Reserve	\$ 1,477,402.00	\$ 74,324.00			\$ 1,551,726.00
	<b>\$ 10,404,550.00</b>	<b>\$ 523,426.00</b>	<b>\$ -</b>	<b>-\$ 175,000.00</b>	<b>\$ 10,752,976.00</b>

Loan	Opening Balance 01 July 25	New borrowings	Principal Payment	Interest Payment & Guarantee Fee	Closing Balance 30 June 26	Principal Account	Interest Account
<b>Housing</b>							
Loan 82 DCEO house	96,194		(26,456)	(3,595)	69,738	4090182	2090170
<b>Recreation and Culture</b>							
Loan 83 Community Hub	211,627		(58,202)	(7,624)	153,425	4110282	2110270
<b>Economic Services</b>							
Loan 84 GT Beyond Expansion	732,918		(129,933)	(14,005)	602,985	4130482	2130470

1,040,739	0	(214,591)	(25,225)	826,148
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SHIRE OF LAVERTON 2025/2026 BUDGET - Asset Acquisitions (Detailed) ASSET CLASSIFICATION															
Job / A/C		ASSET PURCHASE DESCRIPTION	Budget Amount	Land	Property, Plant & Equipment			Infrastructure			Funding				
					Buildings	Plant & Equip	Furn & Equip	Roads / Footpaths / Reserves	Airport	Other	Muni	Reserve	Loan	Sale of Asset	Grants/ Contrib
		<b>LAW ORDER AND PUBLIC SAFETY</b>													
IO402	4050380	Solar Lighting - Upgrades	100,000							100,000	100,000				
IO401	4050380	CCTV Infrastructure	130,000							130,000	130,000				
		<b>Total Law Order and Public Safety</b>	<b>230,000</b>							<b>230,000</b>	<b>230,000</b>				
		<b>GOVERNANCE</b>													
FF24004	4040120	Historical Plaques	140,000				140,000				140,000				
		<b>Total Governance</b>	<b>140,000</b>	-	-	-	<b>140,000</b>	-	-	-	<b>140,000</b>	-	-	-	-
		<b>COMMUNITY AMENITIES</b>													
IO314	4100380	Cemetery Improvements (FLCAG)	60,000					60,000			60,000				
		<b>Total Community Amenities</b>	<b>60,000</b>	-	-	-	-	<b>60,000</b>	-	-	<b>60,000</b>	-	-	-	-
		<b>EDUCATION AND WELFARE</b>													
	4080410	Training Centre	292,000		292,000						292,000				
		<b>Total Governance</b>	<b>292,000</b>	-	<b>292,000</b>	-	-	-	-	-	<b>292,000</b>	-	-	-	-
		<b>HOUSING</b>													
BC334	4090110	Purchase of vacant land and homes - strategic planning day	250,000							250,000	250,000				
BC333	4090110	Accommodation units two bedroom and singles (mixture)	4,000,000		4,000,000						4,000,000				
		<b>Total Housing</b>	<b>4,250,000</b>	-	<b>4,000,000</b>	-	-	-	-	<b>250,000</b>	<b>4,250,000</b>		-	-	-
		<b>RECREATION &amp; CULTURE</b>													
BC301	4110520	NIAA short stay	1,500,000		1,500,000						1,500,000				
IO902	4110580	Bore Sturt Pea	150,000			150,000					150,000				
IO900	4110580	Bore Race Course - new pump	25,000			25,000					25,000				
IO503	4110580	Water Tower - Make good the asset, lighting	100,000							100,000	100,000				
IO501	4110580	Laverton Townsite Beautification - playground	600,000			600,000					600,000				
		<b>Total Recreation and Culture</b>	<b>2,375,000</b>	-	<b>1,500,000</b>	<b>775,000</b>	-	-	-	<b>100,000</b>	<b>2,375,000</b>	-	-	-	-
		<b>TRANSPORT</b>													
		<b>Streets and Roads Construction:</b>													
TSR2111	4120141	Mt Weld Road Reseal RRG funds	1,945,104					1,945,104			648,368				1,296,736
RTR070	4120148	Old Laverton Road (R2R) - Gravel Resheeting/sealing part of 5 year program	3,000,000					3,000,000							3,000,000
RTR070	4120148	Old Laverton Road (R2R) - Gravel Resheeting/sealing	705,533					705,533							705,533
RAR070A	4120141	Old Laverton Road (RAAR) - Gravel Resheeting/sealing	250,000					250,000							250,000
RRG2001	4120152	Bandya Rd Gravel Resheeting and seal R2R	725,561					725,561							725,561
RRG2001	4120152		2,795,305					2,795,305			598,435				2,196,870
BC211	4120110	Works Depot Building	95,000		95,000						95,000				
		<b>Sub Total</b>	<b>9,516,503</b>	-	<b>95,000</b>	-	-	<b>9,421,503</b>	-	-	<b>1,341,803</b>	-	-	-	<b>8,174,700</b>
		<b>Road Plant Purchases</b>													
PE715	4120330	Purchase New Rubbish Collection - Possible share with Leonora	250,000			250,000					175,000			75,000	
		<b>Sub Total</b>	<b>250,000</b>	-	-	<b>250,000</b>	-	-	-	-	<b>175,000</b>		-	<b>75,000</b>	-
		<b>Airport</b>													
IO923	4120480	Completion of Airport terminal CFWD 24/25	811,418		811,418						811,418				
		<b>Sub Total</b>	<b>811,418</b>	-	<b>811,418</b>	-	-	-	-	-	<b>811,418</b>	-	-	-	-
		<b>Total Transport</b>	<b>10,577,921</b>	-	<b>906,418</b>	<b>250,000</b>	-	<b>9,421,503</b>	-	-	<b>3,670,024</b>	-	-		<b>8,174,700</b>
		<b>ECONOMIC SERVICES</b>													
			-												
		<b>Total Economic Services</b>	<b>-</b>	-	-	-	-	-	-	-	<b>-</b>	-	-	-	-
		<b>GRAND TOTAL</b>	<b>17,924,921</b>		<b>6,698,418</b>	<b>1,025,000</b>	<b>140,000</b>	<b>9,481,503</b>	-	<b>580,000</b>	<b>9,675,221</b>	-	-	<b>75,000</b>	<b>8,174,700</b>