

ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Wyndham-East Kimberley a Class 2 local government conducts the operations of local government with the following community vision:

**SHIRE OF WYNDHAM-EAST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027**

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	13,554,739	12,665,827	12,672,051
Grants, subsidies and contributions		5,640,799	4,025,607	5,434,000
Fees and charges	12	10,340,151	9,692,178	9,732,000
Interest revenue	9(a)	1,064,000	1,329,887	829,000
Other revenue		508,000	626,409	469,200
		31,107,689	28,339,908	29,136,251
Expenses				
Employee costs		(16,548,424)	(14,279,296)	(15,176,429)
Materials and contracts		(9,212,735)	(8,356,236)	(8,217,018)
Utility charges		(1,738,800)	(1,527,410)	(1,524,200)
Depreciation	6	(9,175,341)	(9,286,663)	(9,189,530)
Finance costs	9(c)	(277,591)	(359,909)	(301,774)
Insurance		(700,266)	(647,020)	(677,117)
Other expenditure		(2,131,021)	(1,968,753)	(2,129,869)
		(39,784,178)	(36,425,287)	(37,215,937)
		(8,676,489)	(8,085,379)	(8,079,686)
Capital grants, subsidies and contributions		68,990,497	30,464,143	82,059,222
		68,990,497	30,464,143	82,059,222
Net result for the period		60,314,008	22,378,764	73,979,536
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		60,314,008	22,378,764	73,979,536

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates	13,554,739	12,665,827	12,672,051
Grants, subsidies and contributions	5,640,799	4,025,607	6,454,016
Fees and charges	10,340,151	9,692,178	9,732,000
Interest revenue	1,064,000	1,329,887	829,000
Other revenue	508,000	626,409	469,200
	31,107,689	28,339,908	30,156,267

Payments

Employee costs	(16,165,011)	(14,502,733)	(14,915,139)
Materials and contracts	(4,655,049)	(7,769,096)	(7,520,269)
Utility charges	(1,738,800)	(1,527,410)	(1,524,200)
Finance costs	6,601	(359,909)	(74,247)
Insurance paid	(700,266)	(647,020)	(677,117)
Other expenditure	(2,131,021)	(1,968,753)	(2,129,869)
	(25,383,546)	(26,774,921)	(26,840,841)

Net cash provided by operating activities

4 **5,724,143** **1,564,987** **3,315,426**

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a) (57,764,155)	(15,246,725)	(44,642,091)
Payments for construction of infrastructure	5(b) (22,408,673)	(22,560,968)	(51,201,007)
Proceeds from capital grants, subsidies and contributions	28,797,921	50,858,034	70,667,828
Net cash provided by (used in) investing activities	(51,374,907)	13,050,341	(25,175,270)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a) (1,009,721)	(788,617)	(772,530)
Proceeds from new borrowings	7(a) 2,000,000	0	1,500,000
Net cash provided by (used in) financing activities	990,279	(788,617)	727,470

Net increase (decrease) in cash held

(44,660,485) **13,826,711** **(21,132,374)**

Cash at beginning of year

50,401,009 36,574,298 28,519,119

Cash and cash equivalents at the end of the year

4 **5,740,524** **50,401,009** **7,386,745**

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
General rates	2(a)(i)	\$ 12,492,339	\$ 12,137,189	\$ 12,143,414
Rates excluding general rates	2(a)	1,062,400	528,638	528,638
Grants, subsidies and contributions		5,640,799	4,025,607	5,434,000
Fees and charges	12	10,340,151	9,692,178	9,732,000
Interest revenue	9(a)	1,064,000	1,329,887	829,000
Other revenue		508,000	626,409	469,200
		31,107,689	28,339,908	29,136,252

Expenditure from operating activities

Employee costs		(16,548,424)	(14,279,296)	(15,176,429)
Materials and contracts		(9,212,735)	(8,356,236)	(8,217,018)
Utility charges		(1,738,800)	(1,527,410)	(1,524,200)
Depreciation	6	(9,175,341)	(9,286,663)	(9,189,530)
Finance costs	9(c)	(277,591)	(359,909)	(301,774)
Insurance		(700,266)	(647,020)	(677,117)
Other expenditure		(2,131,021)	(1,968,753)	(2,129,869)
		(39,784,178)	(36,425,287)	(37,215,937)

Non cash amounts excluded from operating activities

	3(c)	9,175,341	9,286,663	9,189,530
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		28,797,920	50,858,036	82,059,222
		28,797,920	50,858,036	82,059,222

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(57,764,155)	(15,246,725)	(44,642,091)
Acquisition of infrastructure	5(b)	(22,408,673)	(22,560,968)	(51,201,007)
Payments for financial assets at amortised cost - term deposits		0	0	
		(80,172,828)	(37,807,693)	(95,843,098)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	2,000,000	0	1,500,000
Transfer from Contract Liabilities		40,192,577	9,221,476	
Transfers from reserve accounts	8(a)	4,466,987	4,294,458	11,116,809
		46,659,564	13,515,934	12,616,809

Outflows from financing activities

Repayment of borrowings	7(a)	(1,009,721)	(788,617)	(772,530)
Transfer to Contract Liabilities			(29,615,369)	
Transfers to reserve accounts	8(a)	(629,627)	(1,102,487)	(547,002)
		(1,639,348)	(31,506,473)	(1,319,532)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities	3	498,852	1,201,284	1,109,845
Amount attributable to investing activities		(51,374,908)	13,050,343	(13,783,876)
Amount attributable to financing activities		45,020,216	(17,990,539)	11,297,277

Surplus/(deficit) remaining after the imposition of general rates

	3	(0)	5,855,840	0
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This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF WYNDHAM-EAST KIMBERLEY
FOR THE YEAR ENDED 30 JUNE 2027
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**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

1 BASIS OF PREPARATION

The annual budget of the Shire of Wyndham-East Kimberley which is a Class 2 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 9 to the annual budget.

2025/26 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
 - *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
 - *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
 - *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
- It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
 - *AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- It is not expected these standards will have an impact on the annual budget on initial application.

- *AASB 18 Presentation and Disclosure in Financial Statements*
 - *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*
- These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

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

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

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

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

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV	Gross rental valuation	0.135537	1,847	65,495,534	8,877,035	0	8,877,035	8,681,141	8,687,365
UV - Rural	Unimproved valuation	0.010375	382	200,968,340	2,085,047	0	2,085,047	2,009,458	2,009,458
UV - Pastoral	Unimproved valuation	0.103769	21	6,482,207	672,649	0	672,649	618,588	618,588
UV - Mining and Exploration	Unimproved valuation	0.287480	54	2,983,198	857,608	0	857,608	828,002	828,002
Total general rates			2,304	275,929,279	12,492,339	0	12,492,339	12,137,189	12,143,413
		Minimum							
		\$							
(ii) Minimum payment									
GRV	Gross rental valuation	2,100.00	389	3,475,995	816,900	0	816,900	435,443	435,443
UV - Rural	Unimproved valuation	2,100.00	75	11,006,018	157,500	0	157,500	27,316	27,316
UV - Pastoral	Unimproved valuation	2,100.00	0	0	0	0	0	0	0
UV - Mining and Exploration	Unimproved valuation	2,000.00	44	133,131	88,000	0	88,000	65,879	65,879
Total minimum payments			508	14,615,144	1,062,400	0	1,062,400	528,638	528,638
Total general rates and minimum payments			2,812	290,544,423	13,554,739	0	13,554,739	12,665,827	12,672,051
Late payment of rate or service charge interest							260,000	282,050	235,000
							260,000	282,050	235,000

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

*Rateable Value at time of adopting budget.

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

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

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan	Instalment plan	Unpaid rates
		admin charge	interest rate	interest rates
		\$	%	%
Option one				
Single full payment	31/08/2026	15	5.5%	11.0%
Option two				
First instalment	31/08/2026	15	5.5%	11.0%
Second instalment	8/01/2027	15	5.5%	11.0%
Option three				
First instalment	31/08/2026	15	5.5%	11.0%
Second instalment	30/10/2026	15	5.5%	11.0%
Third instalment	8/01/2027	15	5.5%	11.0%
Fourth instalment	12/03/2027	15	5.5%	11.0%

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV	GRV value land within the	To meet the Shire's budget	To ensure that all rateable land
UV - Rural	UV valued land located outside the	To meet the Shire's budget	A differential rate is applied to
UV - Pastoral	UV valued land located outside the	To meet the Shire's budget	Due to the pastoral valuation
UV - Mining and Exploration	UV valued land located outside the gazetted townsites which is used	To meet the Shire's budget requirements in order to deliver	The mining sector activities require a greater level of non-

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV	GRV value land within the	To meet the Shire's budget	To ensure that all rateable land
UV - Rural	UV valued land located outside the	To meet the Shire's budget	A differential rate is applied to
UV - Pastoral	UV valued land located outside the	To meet the Shire's budget	Due to the pastoral valuation
UV - Mining and Exploration	UV valued land located outside the gazetted townsites which is used	To meet the Shire's budget requirements in order to deliver	The mining sector activities require a greater level of non-

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

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
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**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES (CONTINUED)

GRV	0.13619	0.13554	Change in valuations of property categories meant less increase required to achieve target yield
UV - Rural	0.01208	0.01038	Change in valuations of property categories meant less increase required to achieve target yield
UV - Pastoral	0.10427	0.10377	Change in valuations of property categories meant less increase required to achieve target yield
UV - Mining and Exploration	0.28886	0.28748	Change in valuations of property categories meant less increase required to achieve target yield

Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV	2,100	2,100	No Change
UV - Rural	2,100	2,100	No Change
UV - Pastoral	2,100	2,100	No Change
UV - Mining and	2,000	2,000	No Change

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

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

(g) Waivers or concessions

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

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
Note	Carried forward	Carried forward	Carried forward
	\$	\$	\$
Current assets			
Cash and cash equivalents	5,740,524	50,401,009	7,219,269
Financial assets	6,136,494	6,136,494	18,837,612
Receivables	10,305,738	10,305,738	2,036,138
Inventories	15,252	15,252	15,649
	22,198,008	66,858,493	28,108,668
Less: current liabilities			
Trade and other payables	(8,425,040)	(3,199,749)	(2,036,180)
Contract liabilities	(75,918)	(75,918)	
Capital grant/contributions liabilities	(1,977,700)	(42,170,276)	(13,431,427)
Long term borrowings	(990,279)	0	(1,517,684)
Employee provisions	(1,359,392)	(1,359,392)	(1,859,059)
Other provisions	0	0	(144,494)
	(12,828,329)	(46,805,335)	(18,988,844)
Net current assets	9,369,679	20,053,158	9,119,824
Less: Total adjustments to net current assets	(9,369,679)	(14,197,318)	(9,119,824)
Net current assets used in the Statement of Financial Activity	0	5,855,840	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Reserve accounts	(10,359,958)	(14,197,318)	(10,637,508)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	990,279	0	1,517,684
Total adjustments to net current assets	(9,369,679)	(14,197,318)	(9,119,824)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

Movement in current liabilities associated funds held in reserve account:

	2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
Note	Carried forward	Carried forward	Carried forward
	\$	\$	\$
Non cash amounts excluded from operating activities	9,175,341	9,286,663	9,189,530

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 5,740,524	\$ 50,401,009	\$ 7,219,269
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		6,273,304	50,303,240	3,201,673
Restricted financial assets at amortised cost - term deposits		6,140,272	6,140,272	7,435,835
		12,413,576	56,443,512	10,637,508
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	10,359,958	14,197,318	10,637,508
Contract liabilities		75,918	75,918	
Capital grant/contributions liabilities		1,977,700	42,170,276	
Total restricted financial assets		12,413,576	56,443,512	10,637,508
(b) Reconciliation of net cash provided by operating activities				
Net result		60,314,008	22,378,764	59,364,602
Non-cash items:				
Depreciation	6	9,175,341	9,286,663	9,189,530
Changes in assets and liabilities:				
Decrease in other assets		0	587,140	
Decrease in trade and other payables		5,159,153	0	1,018,090
(Increase)/decrease in capital grant/contributions liabilities		(40,192,576)	20,393,891	1,020,016
(Increase) in employee related provisions		0	(223,437)	
Capital grants, subsidies and contributions		(28,715,401)	(54,034,222)	(70,667,828)
Net cash provided by/(used in) operating activities		5,740,525	(1,611,201)	(75,590)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

5. PROPERTY, PLANT AND EQUIPMENT

	<u>2026/27 Budget</u>	<u>2025/26 Actual</u>	<u>2025/26 Budget</u>
	Additions	Additions	Additions
	\$	\$	\$
(a) Property, Plant and Equipment			
Buildings - non-specialised	57,119,155	380,000	21,211,046
Furniture and equipment	245,000	0	1,134,000
Plant and equipment	400,000	1,001,892	600,000
Work in Progress		<u>13,864,833</u>	<u>21,697,046</u>
Total	<u>57,764,155</u>	<u>15,246,725</u>	<u>44,642,091</u>
(b) Infrastructure			
Infrastructure - roads	17,847,138	103,722	4,518,708
Infrastructure - footpaths	150,000		125,000
Infrastructure - drainage	75,000		32,500
Infrastructure - OTHER - Less: accumulated depreciation	2,336,535	2,970,875	15,317,630
Infrastructure - waste facilities	50,000		75,000
Infrastructure - airport infrastructure	1,950,000	12,059,843	5,531,666
WIP		<u>7,426,528</u>	<u>25,600,503</u>
Total	<u>22,408,673</u>	<u>22,560,968</u>	<u>51,201,007</u>
Total	<u>80,172,828</u>	<u>37,807,693</u>	<u>95,843,098</u>

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.

SHIRE OF WYNDHAM-EAST KIMBERLEY
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2026/27	2026/27	Budget	2026/27	Actual	2025/26	2025/26	Actual	2025/26	Budget	2025/26	2025/26	Budget	2025/26
				Principal	Budget	Budget	Principal	Actual		Actual	Principal	Actual	Principal		Principal	Principal	Principal	Principal
				1 July 2026	New Loans	Repayments	outstanding	Repayments	1 July 2025	New Loans	Repayments	30 June 2026	Repayments	1 July 2025	New Loans	Repayments	30 June 2026	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building and Infrastructure	130	WATC	3.3%	0			0					0	(174)	0			0	0
Water Park	133	WATC	3.9%	193,797		(28,121)	165,676	(7,337)	221,919		(28,122)	193,797	(7,147)	221,919		(28,121)	193,797	0
Leisure Centre Aquatic	134	WATC	3.9%	1,937,970		(281,214)	1,656,756	(73,367)	2,219,184		(281,214)	1,937,970	(71,474)	2,219,184		(281,213)	1,937,971	(8,454)
EKRA Infrastructure Upgr	135	WATC	3.9%	904,386		(136,445)	767,941	(34,239)	1,035,619		(131,233)	904,386	(33,355)	1,035,619		(131,233)	904,386	(84,538)
Capital Works Infrastruct	136	WATC	4.4%	3,507,522		(347,091)	3,160,431	(154,203)	3,839,485		(331,963)	3,507,522	(235,226)	3,839,485		(331,963)	3,507,522	(39,451)
Purchase of 1 Weaber Pl:	137	WATC	4.7%	183,915		(16,850)	167,065	(8,445)	200,000		(16,085)	183,915	(12,534)	200,000			200,000	(169,331)
New Loan	138	WATC	4.5%	0	2,000,000	(200,000)	1,800,000	0		0	0	0		0	1,500,000		1,500,000	
				6,727,590	2,000,000	(1,009,721)	7,717,869	(277,591)	7,516,207	0	(788,617)	6,727,590	(359,909)	7,516,207	1,500,000	(772,530)	8,243,676	(301,774)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Capital Works Loan	WATC		10 Years	4.50%	2,000,000	200,000	2,000,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Loan facilities			
Loan facilities in use at balance date	7,717,869	6,727,590	8,243,676

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	519,545			519,545	519,545			519,545	503,658		0	503,658
(b) Airport General Reserve	3,121,572		(1,950,000)	1,171,572	5,403,681		(2,282,109)	3,121,572	8,452,423	547,002	(4,398,714)	4,600,711
(c) East Kimberley Tourism Reserve	28,482			28,482	28,482			28,482	27,612		0	27,612
(d) Foreshore Reserve	648,340		(282,358)	365,982	648,340			648,340	628,514		(150,000)	478,514
(e) Waste management reserve	2,220,750		(50,000)	2,170,750	2,590,750		(370,000)	2,220,750	2,056,614		(267,951)	1,788,663
(f) Child care reserve	114,764			114,764	114,764			114,764	111,255		0	111,255
(g) Footpaths reserve	54,490			54,490	54,490			54,490	52,823		0	52,823
(h) Asset management reserve	59,596			59,596	224,596		(165,000)	59,596	356,838		(250,000)	106,838
(i) Unspent grants & loans Reserve	2,214,249	629,627	(899,629)	1,944,247	2,790,050	733,487	(1,309,288)	2,214,249	4,130,906		(3,225,335)	905,571
(j) Kununurra Youth hub reserves	7,939			7,939	7,939			7,939	7,696		0	7,696
(k) Drainage reserve	404,618			404,618	522,679		(118,061)	404,618	506,695		(90,000)	416,695
(l) Regional Price preference reserve	411			411	411			411	398		0	398
(m) Capital Works - Municipal Funded reserve	2,611,558		(475,000)	2,136,558	2,611,558			2,611,558	2,531,696		(2,089,809)	441,887
(n) Public Art Works Reserve	10,246			10,246	10,246			10,246	9,933		0	9,933
(o) Property reserve	645,989		(460,000)	185,989	695,989		(50,000)	645,989	663,314		(445,000)	218,314
(p) Municipal Property revaluation reserve	63,650			63,650	63,650			63,650	61,704		0	61,704
(q) Election Expenditure reserve	563			563	563			563	546		0	546
(r) COVID 19 Reponse reserve	488,010		(350,000)	138,010	488,010			488,010	473,087		(200,000)	273,087
(s) Bio Security Reserve	308,119			308,119	308,119			308,119	299,333		0	299,333
(t) Kimberley Regional Group Reserve	305,427			305,427	305,427			305,427	332,270		0	332,270
(u) Strategic projects reserve	369,000			369,000	0	369,000		369,000				0
	14,197,318	629,627	(4,466,987)	10,359,958	17,389,289	1,102,487	(4,294,458)	14,197,318	21,207,315	547,002	(11,116,809)	10,637,508

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	On Going	This Reserve is to provide for Shire employee's entitlements.
(b) Airport General Reserve	On Going	This Reserve to provide operation, maintenance, renewal, upgrade of existing and new airport facilities within the Shire of Wyndham East Kimb
(c) East Kimberley Tourism Reserve	On Going	To hold the lease payments from the East Kimberley Tourism House building in order to provide for the maintenance, renewal or upgrade of th
(d) Foreshore Reserve	On Going	This Reserve is to hold lease and license payments from occupiers of Lake Kununurra Foreshore Reserve to provide for the implementation of
(e) Waste management reserve	On Going	This Reserve to provide for the operation, maintenance, renewal and upgrade for existing and new waste management facilities within the Shire
(f) Child care reserve	On Going	This Reserve is to hold lease payments from the Kununurra Childcare Centre to provide for the the significant maintenance and renewal of the c
(g) Footpaths reserve	On Going	This Reserve is to hold developer contributions for construction of footpaths after housing construction is completed in new subdivisions.
(h) Asset management reserve	On Going	This Reserve is to provide for the ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire
(i) Unspent grants & loans Reserve	On Going	This Reserve is to provide a mechanism for restricting prepaid grants, conditional unspent grants, and other funds received in a particular financ
(j) Kununurra Youth hub reserves	On Going	This reserve is to hold lease payments from the Kununurra Youth Hub to provide for the maintenance, renewal and upgrade of the building in ac
(k) Drainage reserve	On Going	To provide for the maintenance, renewal, upgrade of existing and new drainage Infrastructure within the Shire of Wyndham East Kimberley.
(l) Regional Price preference reserve	On Going	This reserve is to fund the regional price preference applied, if any, for the procurement of goods and /or services that are supplied by a Region
(m) Capital Works - Municipal Funded reserve	On Going	To ensure that funds allocated to Capital Works Projects remain available for future Capital Works if amounts are not expended at the end of a
(n) Public Art Works Reserve	On Going	To receipt LandCorp contributions towards the ongoing maintenance of the public artwork in the Coolibah / Chestnut subdivision.
(o) Property reserve	On Going	To ensure that funds received from the disposal of properties after settling any property debt, are retained within the reserve and are used for th
(p) Municipal Property revaluation reserve	On Going	To hold funds for expenditure relating to Municipal Property Revaluation conducted every 4 years.
(q) Election Expenditure reserve	On Going	To hold funds for expenditure relating to Council Elections conducted every 2 years.
(r) COVID 19 Reponse reserve	On Going	To fund capital and operational expenditure in support of local businesses to address the financial impact caused by the COVID 19.
(s) Bio Security Reserve	On Going	This reserve is to hold funds for use in emergency situations that threatened the bio security of the East Kimberley.
(t) Kimberley Regional Group Reserve	On Going	To hold member contributions and other funds received for the operation of the Kimberley Regional Group.
(u) Strategic projects reserve	On Going	This reserve is to provide funding for strategic capital works projects that support the long-term priorities, infrastructure needs and service objec

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Investments	1,000,000	500,000	500,000
Late payment of fees and charges *	4,000	0	3,053
Other interest revenue	260,000	282,050	235,000
	<u>1,264,000</u>	<u>782,050</u>	<u>738,053</u>

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

The net result includes as expenses

(b) Auditors remuneration

Audit services	100,000	100,000	125,000
	<u>100,000</u>	<u>100,000</u>	<u>125,000</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	277,591	359,909	301,774
	<u>277,591</u>	<u>359,909</u>	<u>301,774</u>

SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

10. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

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

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

11. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

**SHIRE OF WYNDHAM-EAST KIMBERLEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

12. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	4,400	5,544	3,900
General purpose funding	30,000	32,620	30,000
Law, order, public safety	63,500	60,280	57,500
Health	73,000	75,503	75,000
Education and welfare	8,000	6,000	6,000
Housing	255,900	211,515	255,900
Community amenities	3,667,601	3,404,505	3,479,500
Recreation and culture	412,750	565,550	546,800
Transport	5,721,000	5,188,067	5,173,400
Economic services	104,000	142,593	104,000
	10,340,151	9,692,178	9,732,000

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