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SHIRE OF VICTORIA PLAINS

ANNUAL STATUTORY BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

SHIRE OF VICTORIA PLAINS
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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SHIRE OF VICTORIA PLAINS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2027

	Note	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
		$	$	$
Revenue				
Rates	2a	4,509,549	4,064,972	4,135,598
Grants, subsidies and contributions		1,840,001	2,686,401	2,272,986
Fees and charges	3a	403,408	313,734	309,923
Interest revenue	3b	62,975	111,132	72,744
Other revenue	3c	118,770	179,270	38,960
		6,934,703	7,355,509	6,830,211
Expenses				
Employee costs		(2,931,293)	(2,402,181)	(2,058,532)
Materials and contracts		(2,640,413)	(2,155,908)	(2,615,003)
Utility charges		(119,220)	(112,327)	(118,350)
Depreciation	4a	(3,732,353)	(3,673,818)	(3,673,554)
Finance costs	4b	(76,275)	(64,370)	(50,377)
Insurance		(198,586)	(208,518)	(195,445)
Other expenditure		(205,009)	(183,709)	(218,676)
		(9,903,148)	(8,800,832)	(8,929,937)
		(2,968,445)	(1,445,323)	(2,099,726)
Capital grants, subsidies and contributions		12,729,037	5,019,447	11,944,564
Profit on asset disposals	5	68,339	95,182	76,764
Loss on asset disposals	5	(22,899)	(64,938)	(7,102)
		12,774,477	5,049,691	12,014,226
Total comprehensive income for the period		**9,806,032**	**3,604,368**	**9,914,500**

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

SHIRE OF VICTORIA PLAINS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2027

	Note	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
		$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates	2a	4,509,549	4,064,972	4,135,598
Grants, Subsidies and Contributions		1,840,001	2,686,401	2,272,986
Fees and Charges	3a	403,408	313,734	309,923
Interest Revenue	3b	62,975	111,132	72,744
Goods and Services tax receieved		-	413,543	-
Other Revenue	3c	118,770	179,270	38,960
		6,934,703	7,769,052	6,830,211
Payments				
Employee Costs		(2,931,293)	(2,402,181)	(2,058,532)
Materials and Cotracts		(2,640,413)	(2,155,908)	(2,615,003)
Utility Charges		(119,220)	(112,327)	(118,350)
Finance Costs	4b	(76,275)	(64,370)	(50,377)
Insurance Expenses		(198,586)	(208,518)	(195,445)
Goods and Services tax paid		-	(413,543)	-
Other Expenditure		(205,009)	(183,709)	(218,676)
		(6,170,796)	(5,540,557)	(5,256,382)
Net cash (used in) operating activities		763,907	2,228,495	1,573,829
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of Property, Plant & Equipment	6	(8,556,528)	(2,054,142)	(7,532,772)
Payment for construction of Infrastructure	7	(5,536,431)	(4,539,350)	(5,403,522)
Proceeds from Capital Grants, Subsidies and Contributions		12,729,037	5,019,447	11,944,564
Proceeds for financial assets at amortised cost - Self Supporting Loans	8c	23,682	23,023	23,872
Proceeds from sale of Property, Plant & Equipment	5	293,500	381,157	280,500
Net cash (used in) investing activities		(1,046,740)	(1,169,865)	(687,358)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of Borrowings	8a	(359,201)	(288,375)	(288,565)
Proceeds from new Borrowings		-	750,000	-
Net cash (used in) financing activities		(359,201)	461,625	(288,565)
Net Increase / (Decrease) in cash held		(642,034)	1,520,254	597,906
Cash at beginning of year		2,761,856	1,241,602	567,548
Cash and cash equivalents at the end of the year		**2,119,822**	**2,761,856**	**1,165,453**

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

SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDING 30 JUNE 2027

	Note	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2a	4,509,549	4,064,972	4,135,598
Grants, subsidies and contributions		1,840,001	2,686,401	2,272,986
Fees and charges	3a	403,408	313,734	309,923
Interest revenue	3b	62,975	111,132	72,744
Other revenue	3c	118,770	179,270	38,960
Profit on asset disposals	5	68,339	95,182	76,764
		7,003,042	7,450,691	6,906,975
Expenditure from operating activities				
Employee costs		(2,931,293)	(2,402,181)	(2,058,532)
Materials and contracts		(2,640,413)	(2,155,908)	(2,615,003)
Utility charges		(119,220)	(112,327)	(118,350)
Depreciation	4a	(3,732,353)	(3,673,818)	(3,673,554)
Finance costs	4b	(76,275)	(64,370)	(50,377)
Insurance		(198,586)	(208,518)	(195,445)
Other expenditure		(205,009)	(183,709)	(218,676)
Loss on asset disposals	5	(22,899)	(64,938)	(7,102)
		(9,926,047)	(8,865,770)	(8,937,039)
Non-cash amounts excluded from operating activities				
Less: Profit on asset disposal	5	(68,339)	(95,182)	(76,764)
Add: Loss on asset disposal	5	22,899	64,938	7,102
Add: Depreciation	4a	3,732,353	3,673,818	3,673,554
Movement in employee provisions		-	16,267	-
Movement in deferred pensioners		-	(4,285)	-
Amount attributable to operating activities		763,907	2,240,477	1,573,829
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		12,729,037	5,019,447	11,944,564
Proceeds from disposal of assets	5	293,500	381,157	280,500
Proceeds from financial assets at amortised cost - self-supporting loans	8b	23,682	23,023	23,872
		13,046,219	5,423,627	12,248,936
Outflows from investing activities				
Acquisition of property, plant and equipment	6	(8,556,528)	(2,054,142)	(7,532,772)
Acquisition of infrastructure	7	(5,536,431)	(4,539,350)	(5,403,522)
		(14,092,959)	(6,593,492)	(12,936,294)
Amount attributable to investing activities		(1,046,740)	(1,169,865)	(687,358)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings		-	750,000	-
Transfers from reserve accounts	9	140,230	77,309	77,309
		140,230	827,309	77,309
Outflows from financing activities				
Repayment of borrowings	8a	(359,201)	(288,375)	(288,565)
Transfers to reserve accounts		(150,588)	(31,248)	(40,000)
		(509,789)	(319,623)	(328,565)
Non-cash amounts excluded from financing activities		-	732	-
Amount attributable to financing activities		(369,559)	508,418	(251,256)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		616,121	(962,909)	(925,728)
Amount attributable to operating activities		763,907	2,240,477	1,573,829
Amount attributable to investing activities		(1,046,740)	(1,169,865)	(687,358)
Amount attributable to financing activities		(369,559)	508,418	(251,256)
Surplus or deficit after imposition of general rates		**(36,271)**	**616,121**	**(290,513)**

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

1. BASIS OF PREPARATION

The annual budget of the Shire of Victoria Plains which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 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
• 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

2. OPERATING REVENUE

(a) Rate Revenue

(i) General Rates

Rate Type	Cents in the Dollar $	Rateable Value $	Number of Properties #	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26
General GRV	0.138593	2,265,408	159	313,970	288,047	288,047
General UV	0.004473	902,451,000	313	4,036,663	3,661,244	3,661,244
		904,716,408	**472**	**4,350,633**	**3,949,291**	**3,949,291**
Minimum Rates						
Rate Type						
GRV General Minimum	801.00	122,496	77	61,688	55,860	55,860
UV Minimum	872.00	5,120,360	47	40,984	36,000	36,000
UV Minimum (mining)	872.00	173,412	35	30,520	72,850	72,850
		5,416,268	**159**	**133,192**	**164,710**	**164,710**
		910,132,676	**631**	**4,483,825**	**4,114,001**	**4,114,001**
Other Rate Revenue						
Interim and Back Rates				-	(15,505)	-
Facilities Fees (Ex Gratia)				25,724	(33,524)	21,597
Total Rate Revenue				**4,509,549**	**4,064,972**	**4,135,598**

(ii) Interest Charges

	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26
Interest on Unpaid Rates	3,000	4,649	6,500
Interest on Instalments Plan	16,000	16,001	17,696
ESL Penalty Interest	120	227	120
	19,120	**20,877**	**24,316**
Administration Charges			
Instalment Charges	4,500	4,380	4,154
Total Funds Raised from Rates	**4,533,169**	**4,090,229**	**4,164,068**

(iii) Instalment Options and Dates

	Instalment Date	Admin Charge $	Instalment Plan %	Unpaid Rates %
Option 1				
Single Full Payment	10 Sep 26			7.5%
Option 2				
First Instalment	10 Sep 26			
Second Instalment	12 Nov 26	10.00	5.5%	7.5%
Third Instalment	14 Jan 27	10.00	5.5%	7.5%
Fourth Instalment	18 Mar 27	10.00	5.5%	7.5%

(iv) Rate Payment Discounts, Waivers and Concessions

No Discounts, Waivers or Concessions in relation to Rates are proposed for 2026/27.

(b) Sanity Rate

Under Section 41 of the Health Act 1911 the following Sanity Rate will be applied:

Townsite	Cents in the Dollar	Rateable Value	Number of Properties	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
	$	$	#	$	$	
Calingiri	0.011100	718,248	77	7,973	-	-
Yerecoin	0.011100	289,600	32	3,215	-	-
		1,007,848	**109**	**11,188**	**-**	**-**

(c) Specified Area Rate

No Specified Area Rates will be levied in the 2026/27 financial year.

(d) Service Charges

No Service Charges will be imposed in the 2026/27 financial year.

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

3. OPERATING REVENUE

(a) Fees and Charges

Program	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Governance	29,000	1,187	-
General Purpose Funding	6,500	16,448	7,372
Law, Order, Public Safety	1,400	2,702	64,734
Health	150	-	150
Education and Welfare	-	307	-
Housing	83,720	78,500	72,800
Community Amenities	115,326	122,545	120,897
Recreation and Culture	5,062	5,259	4,220
Transport	-	115	-
Economic Services	35,750	40,656	33,250
Other Property and Services	126,500	46,015	6,500
Total Fees and Charges	**403,408**	**313,734**	**309,923**

(b) Interest Earnings on Investments

Source of Revenue	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Interest on Reserves	22,000	19,614	30,000
Other Funds	21,855	70,641	18,428
Other Interest Revenue (Refer Note 2(a)(ii))	19,120	20,877	24,316
Total Interest Earnings	**62,975**	**111,132**	**72,744**

(c) Other Revenue

Source of Revenue	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Reimbursements	20,000	61,939	-
Other Revenue	98,770	117,331	38,960
Total Other Revenue	**118,770**	**179,270**	**38,960**

4. OPERATING EXPENSES

(a) Depreciation

By Program	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Governance	62,464	66,863	64,653
Law, Order, Public Safety	55,635	55,508	55,550
Education and Welfare	1,026	1,007	993
Housing	41,645	39,526	37,447
Community Amenities	119,505	115,775	106,507
Recreation and Culture	237,054	229,608	221,447
Transport	2,789,271	2,733,435	2,774,595
Economic Services	58,038	56,039	50,045
Other Property and Services	367,714	376,057	362,317
Total Depreciation by Program	**3,732,353**	**3,673,818**	**3,673,554**

By Class			
Buildings - non-specialised	30,394	29,822	29,063
Buildings - specialised	159,782	154,384	153,750
Furniture and Equipment	19,793	19,725	19,226
Plant and Equipment	443,415	461,339	437,688
Motor Vehicles	-		-
Infrastructure - Roads	2,572,822	2,518,315	2,567,519
Infrastructure - Footpaths	18,611	18,120	17,678
Infrastructure - Other	333,538	321,015	299,601
Infrastructure - Bridges	153,997	151,098	149,029
Total Depreciation by Class	**3,732,353**	**3,673,818**	**3,673,554**

(b) Finance Costs

Loan Description	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Borrowings (Refer Note 8(a))	76,275	64,370	50,377
Loan Guarantee Fee - WATC	-		-
Overdraft	500	8,817	-
Total Interest Expense	**76,775**	**73,187**	**50,377**

(c) Auditor Remuneration

Service Provided	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Audit Services	46,200	44,200	44,992
Total Auditing Expense	**46,200**	**44,200**	**44,992**

(d) Write offs

	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
General rate	1,000	998	1,000
General debtors	-	-	-
Total Write Off Expense	**1,000**	**998**	**1,000**

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027

4. OPERATING EXPENSES (Continued)

(e) Elected Members Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Fees, Expenses and Allowances Paid	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Cr. Pauline Bantock			
President's annual allowance	11,302	10,920	10,920
Meeting attendance fees	8,451	8,165	8,165
Annual allowance for ICT expenses	435	416	416
Superannuation	2,370	2,340	2,290
Travel and accommodation expenses	1,800	750	1,560
	24,358	**22,591**	**23,351**
Cr. Suzanne Woods			
Deputy President's annual allowance	2,857	2,760	2,760
Meeting attendance fees	8,451	8,165	8,165
Annual allowance for ICT expenses	435	416	416
Superannuation	1,357	1,360	1,311
Travel and accommodation expenses	1,800		1,560
	14,900	**12,701**	**14,212**
Cr. Rebecca Johnson			
Meeting attendance fees	8,451	8,165	8,165
Annual allowance for ICT expenses	435	416	416
Superannuation	1,014	1,028	980
Travel and accommodation expenses	1,800		1,560
	11,700	**9,609**	**11,121**
Cr. Elizabeth Williams			
Meeting attendance fees	8,451	6,124	-
Annual allowance for ICT expenses	435	312	-
Superannuation	1,014	771	-
Travel and accommodation expenses	1,800	1,152	-
	11,700	**8,359**	**-**
Cr. Neil Smith			
Meeting attendance fees	8,451	6,124	-
Annual allowance for ICT expenses	435	312	-
Superannuation	1,014	771	-
Travel and accommodation expenses	1,800	1,185	-
	11,700	**8,392**	**-**
Cr. David Lovelock			
Meeting attendance fees	-	2,041	8,165
Annual allowance for ICT expenses	-	104	416
Superannuation	-	257	980
Travel and accommodation expenses	-		1,560
	-	**2,402**	**11,121**

Fees, Expenses and Allowances Paid Cont'd	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Cr. Stephanie Penn			
Meeting attendance fees	-	2,041	8,165
Annual allowance for ICT expenses	-	104	416
Superannuation	-	257	980
Travel and accommodation expenses	-		1,560
	-	**2,402**	**11,121**

Elected Members Remuneration Summary	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
President's allowance	11,302	10,920	10,920
Deputy President's allowance	2,857	2,760	2,760
Meeting attendance fees	42,255	40,825	40,825
Annual allowance for ICT expenses	2,175	2,080	2,080
Superannuation	6,769	5,424	6,541
Travel and accommodation expenses	9,000	3,087	7,800
	74,358	**65,096**	**70,926**

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

5. DISPOSAL OF ASSETS

26/27 Budget	Book Value 26 / 27	Proceeds 26 / 27	Profit 26 / 27	(Loss) 26 / 27
Plant and Equipment	$	$	$	$
Transport				
PEX02 - John Deer E140 Excavator	127,538	130,000	2,462	-
PTR03A - Digga Mounted Road Broom	25	500	475	-
PR10 - Multi Tyred Roller	29,899	7,000	-	(22,899)
PR09 - Bomag BW25RH Multi-tyred Roller	-	13,000	13,000	-
PTL04 - Trailer - Depot Clerk VP8134	-	1,000	1,000	-
PTK22 - Hino FS 700 Series Truck	68,915	73,000	4,085	-
PTL23 - Loadstar Trailer	5,739	6,500	761	-
PWV56 - Toyota Hilux 4x2 Turbo Diesel	-	9,000	9,000	-
PWV57 - Toyota Hilux 4x2 Turbo Diesel	-	7,200	7,200	-
PWV69 - Mazda BT-50 Dual Cab	15,944	21,800	5,856	-
PWV65 - Toyota Hi Lux VP793	-	24,500	24,500	-
				-
	248,060	**293,500**	**68,339**	**(22,899)**
Total Profit or (Loss)			**68,339**	**(22,899)**

25/26 Actual	Book Value 25 / 26	Proceeds 25 / 26	Profit 25 / 26	(Loss) 25 / 26
Plant and Equipment	$	$	$	$
Governance				
CEO Vehicle	41,429	62,559	21,130	-
DCEO Vehicle	44,174	50,276	6,102	-
	85,603	**112,835**	**27,232**	**-**
Transport				
PEX01 - Caterpillar Excavator 311D-LRR	3,424	39,197	35,773	-
Snap on Hydraulic Claw	-	-	-	-
PM09 - Kubota ZD1211-60 Mower VP71	8,379	16,816	8,437	-
PTK23 - Mitsubishi Canter Table Top VP49	-	23,635	23,635	-
Ford Ranger Wildtrak WM VP000	43,981	44,086	105	-
PGR11 Komatsu Grader	128,680	73,070	-	(55,610)
PGR10 Caterpillar Grader	80,847	71,519	-	(9,328)
	265,311	**268,323**	**67,950**	**(64,938)**
Total Profit or (Loss)		**381,157**	**95,182**	**(64,938)**

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

5. DISPOSAL OF ASSETS CONT'D

25/26 Budget	Book Value 25 / 26 $	Proceeds 25 / 26 $	Profit 25 / 26 $	(Loss) 25 / 26 $
Plant an Equipment				
Governance				
CEO Vehicle	62,119	80,000	17,881	-
DCEO Vehicle	54,963	65,000	10,037	-
	117,082	**145,000**	**27,918**	**-**
Transport				
PEX01 - Caterpillar Excavator 311D-LRR	18,115	30,000	11,885	-
Snap on Hydraulic Claw	2,551	500	-	(2,051)
PM09 - Kubota ZD1211-60 Mower VP71	10,050	5,000		(5,050)
PTK23 - Mitsubishi Canter Table Top VP49	5,656	35,000	29,344	-
Ford Ranger Wildtrak WM VP000	57,384	65,000	7,616	-
	93,756	**135,500**	**48,845**	**(7,102)**
Total Profit or (Loss)		**280,500**	**76,764**	**(7,102)**

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

6. CAPITAL EXPENDITURE - PROPERTY, PLANT AND EQUIPMENT

(a) Land and Buildings

	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Administration			
Admin Storage and Roller Doors	-	22,805	22,000
	-	**22,805**	**22,000**
Law, Order & Public Safety			
New Norcia Emergency Services Building	28,666	-	-
	28,666	**-**	**-**
Housing			
Staff Housing Development - HSP2	4,102,862	459,662	4,567,000
Regional Housing (RHSP)	3,200,000	-	-
15 Lambert - Ensuite	25,000	-	-
Staff Housing Development - HSP1	27,000	27,544	27,000
12 Harrington St Laundry	15,000	-	-
	7,369,862	**487,206**	**4,594,000**
Recreation and Culture			
Calingiri Pavilion Boiler	-	27,309	27,309
Calingiri Sportsclub	25,000	21,801	25,000
Mogumber Toilets		13,697	54,903
	25,000	**62,807**	**107,212**
Transport			
Depot Renovations	-	58,136	60,000
Depot Carpark	-	17,294	15,000
Heavy Vehicle Rest Area - Calingiri	320,000	-	-
	320,000	**75,430**	**75,000**
Economic Development			
Victoria Plains Central Precinct	-	-	1,890,000
	-	**-**	**1,890,000**
Total Land and Buildings	**7,743,528**	**648,248**	**6,688,212**

6. CAPITAL ACQUISITIONS - PROPERTY, PLANT AND EQUIPMENT (Cont)

(b) Plant and Equipment

	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Governance			
CEO Vehicle (VP0)	-	100,468	100,000
DCEO Vehicle (VP00)	-	69,550	75,000
	-	**170,018**	**175,000**
Law, Order and Public Safety			
Disaster Ready Generators		-	101,560
Emergency Fuel Tank	5,000		
	5,000		**101,560**
Transport			
PEX01 - Caterpillar Excavator 311D-LRR	-	137,400	175,000
Snap on Hydraulic Claw	-	20,800	30,000
PM09 - Kubota ZD1211-60 Mower VP71	-	17,842	18,000
PTK23 - Mitsubishi Canter Table Top VP49	-	112,971	120,000
PWV75 - Ford Ranger Wildtrak WM VP000	-	75,848	75,000
Digital Speed Signs	-	23,895	25,000
Depot Utility (2WD)	-	33,419	30,000
Grader 1 - 2026 John Deere 620 GP Motor	-	400,500	-
Grader 2 - 2026 John Deere 620 GP Motor	-	400,500	-
Multi Tyred Roller VP77	180,000	-	-
Hino FS2848 700 series	330,000	-	-
Digga Cleaner Tractor Mounted Road Broom	15,000	-	-
Toyota Hilux 4x2 VP47	50,000	-	-
Toyota Hilux 4x2 VP61	50,000	-	-
Mazda BT50 Dual Cab - VP73	60,000	-	-
Toyota Hilux - VP793	70,000	-	-
Forklift	45,000	-	-
8x5 ft Tandem Trailer	4,000	-	-
8x5 ft Tandem Trailer	4,000		
	808,000	**1,223,175**	**473,000**
Total Plant and Equipment	**813,000**	**1,393,193**	**749,560**

(c) Furniture and Equipment

	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Housing			
Air Conditioner - 12 Harrington St	-	12,700	15,000
	-	**12,700**	**15,000**
Recreation and Culture			
Calingiri Oval Scoreboard	-	-	80,000
	-	**-**	**80,000**
Total Furniture and Equipment	**-**	**12,700**	**95,000**
Total Property, Plant and Equipment	**8,556,528**	**2,054,142**	**7,532,772**

7. CAPITAL ACQUISITIONS - INFRASTRUCTURE

(a) Roads

	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Transport			
Roadworks - RRG Funded			
Toodyay - Bindi Bindi Rd Nth	450,045	-	-
Roadworks - Regional Road Safety Program			
Toodyay - Bindi Bindi Rd Nth (RRSP)	-	2,430,109	2,428,855
Wongan Hills Waddington Road (RRSP)	-	824,077	823,540
Piawanning Waddington Road (RRSP)	3,478,283		
Roadworks - Roads to Recovery Funded			
Yerecoin Sth East Rd	654,717	783,412	700,000
Bolgart East Rd Seal - renewal	-	77,797	57,250
Poincare St - Seal renewal	-	48,437	60,000
Cavell St and Haig Intersection	-	12,427	10,000
Calingiri New Norcia Rd - reconstruction	-	3,823	79,198
	4,583,045	**4,180,082**	**4,158,843**
Total Roads	**4,583,045**	**4,180,082**	**4,158,843**

(b) Infrastructure - Other

	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 / 26 $
Law, Order and Public Safety			
Disaster Ready Bores	-	-	78,440
	-	**-**	**78,440**
Community Amenities			
Transfer Station x 3	402,690	-	-
	402,690	**-**	**-**
Recreation and Culture			
Calingiri War Memorial	-	20,602	22,000
Calingiri Playground Equipment	-	70,350	52,000
Calingiri Sportsground Lighting	-	22,835	22,471
Calingiri Youth Park	-	11,000	5,150
Bolgart Skatepark	-	5,868	5,000
	-	**130,655**	**106,621**
Transport			
Footpaths	20,000	16,900	20,000
Truck Parking Bay - Mogumber	-	-	10,000
Truck Parking Bay - Yerecoin	-	10,120	21,500
	20,000	**27,020**	**51,500**
Other Economic Services			
Gillingarra Emergency Water CWSP	88,418	5,495	86,180
Gillingarra Community Water CWSP	84,583	1,597	93,912
Gillingarra Truckfill CWSP	109,683	19,058	128,741
ESA Tourism Development	183,012	166,988	689,485
Mogumber Bore	65,000	-	-
Bore Development - Goudge / Parker Rd	-	8,455	9,800
	530,696	**201,593**	**1,008,118**
Total Infrastructure - Other	**953,386**	**359,268**	**1,244,679**
Total Infrastructure	**5,536,431**	**4,539,350**	**5,403,522**

8. INFORMATION ON BORROWINGS

(a) Debenture Repayments

(i) Loan 83 Calingiri Football Club

	Budget 26 / 27	Actual 25 / 26	Budget 25 /26
Recreation and Culture	**$**	**$**	**$**
Opening Balance	78,532	102,377	104,290
Principal Payment	(24,318)	(23,682)	(23,872)
Principal Outstanding at Year End	**54,214**	**78,695**	**80,418**
Interest Payment	(1,855)	(5,370)	(4,928)
Total Interest	**(1,855)**	**(5,370)**	**(4,928)**

(ii) Loan 84 Piawaning Water Supply

	Budget 26 / 27	Actual 25 / 26	Budget 25 /26
Economic Services	**$**	**$**	**$**
Opening Balance	9,816	30,497	29,088
Principal Payment	(9,816)	(19,272)	(19,272)
Principal Outstanding at Year End	**-**	**11,225**	**9,816**
Interest Payment	(122)	(688)	(605)
Total Interest	**(122)**	**(688)**	**(605)**

(iii) Loan 85 Grader and Roller

	Budget 26 / 27	Actual 25 / 26	Budget 25 /26
Transport	**$**	**$**	**$**
Opening Balance	20,383	60,207	60,890
Principal Payment	(20,383)	(40,508)	(40,508)
Principal Outstanding at Year End	**-**	**19,699**	**20,382**
Interest Payment	(86)	(471)	(430)
Total Interest	**(86)**	**(471)**	**(430)**

(iv) Loan 87 - Plant Replacement

	Budget 26 / 27	Actual 25 / 26	Budget 25 /26
	$	**$**	**$**
Transport			
Opening Balance	909,802	1,135,140	1,114,716
Principal Payment	(213,556)	(204,914)	(204,914)
Principal Outstanding at Year End	**696,246**	**930,226**	**909,802**
Interest Payment	(35,771)	(57,841)	(44,413)
Total Interest	**(35,771)**	**(57,841)**	**(44,413)**

(iv) Loan 88 - Plant Replacement Phase 2

	Budget 26 / 27	Actual 25 / 26	Budget 25 /26
	$	**$**	**$**
Transport			
Opening Balance	750,000	-	-
Principal Payment	(91,128)	-	-
Principal Outstanding at Year End	**658,872**	**-**	**-**
Interest Payment	(38,441)	-	-
Total Interest	**(38,441)**	**-**	**-**

	Budget 26 / 27	Actual 25 / 26	Budget 25 /26
Total Principal Repayments	**(359,201)**	**(288,375)**	**(288,565)**
Total Interest Payment	**(76,275)**	**(64,370)**	**(50,376)**

8. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings

The Shire does not anticipate new borrowings to be drawn down in full in the 26/27 financial year

(c) Self Supporting Loans

(i) Loan 83 Calingiri Football Club

	Budget 26 / 27	Actual 25 / 26	Budget 25 /26
Recreation and Culture	**$**	**$**	**$**
Opening Balance	78,532	102,377	104,290
Principal Payment Received	(24,318)	(23,682)	(23,872)
Principal Outstanding at Year End	**54,214**	**78,695**	**80,418**
Interest Received	(1,855)	(5,370)	(4,928)
Total Interest	**(1,855)**	**(5,370)**	**(4,928)**
Total Principal Received	**(24,318)**	**(23,682)**	**(23,872)**
Total Interest	**(1,855)**	**(5,370)**	**(4,928)**

(d) Unspent Debentures

The Shire had no unspent borrowings as at 30 June 2026. It is not expected to have unspent borrowings as at 30 June 2027.

(e) Credit Facilities

	Budget 26 / 27	Actual 25 / 26	Budget 25 /26
Bank Overdraft Limit	600,000	600,000	600,000
Bank Overdraft at Balance date	-	-	-
WATC Liquidity Lending Limit	1,000,000	-	1,000,000
WATC Liquidity Lending at Balance Date	-	-	-
Credit Card Limit	50,000	50,000	35,000
Credit Card balance at balance date	12,044	12,044	-
Total amount of credit unused	1,637,956	37,956	1,635,000

9. CASH BACKED RESERVES

Reserves restricted by Council	Opening Balance 01 Jul 26	Transfers from	Interest Received	Transfer to	Adopted Budget 30 Jun 27	Opening Balance 01 Jul 25	Transfers from	Transfer to	Actual 30 Jun 26	Adopted Budget 30 Jun 26
	$	$	$	$	$	$	$	$	$	$
Employee Entitlements	5,001	-	165	20,000	**25,166**	4,856	-	145	**5,001**	5,060
Plant	28,567	-	942	93,588	**123,097**	27,740		827	**28,567**	28,905
Housing	149,093		4,917	-	**154,010**	154,489	(10,000)	4,604	**149,093**	150,988
Sewerage Scheme - Calingiri	55,247	(6,000)	1,822	-	**51,069**	53,648	-	1,599	**55,247**	55,905
Refuse Site	281,323	(134,230)	9,278	-	**156,371**	275,379	-	5,944	**281,323**	286,964
Building Maintenance	2,791		92	-	**2,883**	57,930	(67,309)	12,170	**2,791**	3,058
Infrastructure	102,549	-	3,382	-	**105,931**	100,516	-	2,033	**102,549**	104,745
Gym Equipment	8,432	-	278	-	**8,710**	8,038	-	394	**8,432**	8,376
Sewerage Scheme - Yerecoin	26,219	-	865	-	**27,084**	22,909	-	3,310	**26,219**	23,873
Unallocated Monies	7,851	-	259	-	**8,110**	7,628	-	223	**7,851**	7,949
Town Planning Scheme	-	-	-	5,000	**5,000**					
Bi-Centennial Celebrations	-	-	-	10,000	**10,000**	-	-		**-**	-
Total Reserves	**667,073**	**(140,230)**	**22,000**	**128,588**	**677,430**	**713,133**	**(77,309)**	**31,248**	**667,073**	**675,824**

Objective of Reserves

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	Term	Purpose
Employee Entitlements	Ongoing	to be used to fund employee entitlements
Plant	Ongoing	to be used for the purchase of major plant
Housing	Ongoing	to be used for the procurement of staff housing
Sewerage Scheme - Calingiri	Ongoing	to be used to maintain and improve the Calingiri sewerage scheme
Refuse Site	Ongoing	to be used to fund future refuse site development
Building Maintenance	Ongoing	to be used for the long term maintenance of Shire buildings
Infrastructure	Ongoing	to be used for future infrastructure development to ensure long term Shire sustainability
Gymnasium	Ongoing	to be used for future purchases and replacement of gymnasium equipment
Sewerage Scheme - Yerecoin	Ongoing	to be used to maintain and improve the Yerecoin sewerage scheme
Unallocated Monies	Ongoing	general revenue after the statutory period has expired.
Town Planning Scheme	Ongoing	to be used to assist with future costs of the Town Planning Scheme review
Bi-Centennial Celebrations		to be used to assist with funding of Bi-Centennial Celebrations in 2029

The reserves are not expected to be used within a set period and further transfers to the reserve accounts are expected as funds are utilised.
There are no reserves restricted by legislation.

11. NET CURRENT ASSETS

overdrafts. The estimated cash at reporting date is as follows:

	Note	Budget 26 / 27	Actual 25 / 26	Budget 25 / 26
		$	$	$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.				
Adjustments to operating activities				
Less: Profit on asset disposals	5	(68,339)	(95,182)	(76,764)
Add: Loss on disposal of assets	5	22,899	64,938	7,102
Add: Depreciation	4a	3,732,353	3,673,818	3,673,554
Pensioner deferred rates		-	(4,285)	-
Employee benefit provisions		-	16,267	-
Non-cash amounts excluded from operating activities		3,686,912	3,655,556	3,603,893
(b) Surplus or deficit after imposition of general rates				
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	9	(677,430)	(667,072)	(675,824)
Less: Financial assets at amortised cost - self supporting loans	8c	(24,318)	(23,682)	23,872
Add: Current liabilities not expected to be cleared at end of year		-	-	-
Current portion of borrowings		365,594	381,271	288,566
Total adjustments to net current assets		(336,154)	(309,483)	(363,386)
Net Current Assets used in the Statement of Financial Activity				
Total Current Assets		4,453,882	5,094,644	1,393,107
Less: Total current liabilities		(4,153,999)	(4,169,040)	(1,320,234)
Less: Total adjustments to net current assets		(336,154)	(309,483)	(363,386)
Surplus or deficit after imposition of general rates		**(36,271)**	**616,121**	**(290,513)**

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

10. NOTES TO THE STATEMENT OF CASH FLOWS

The statement of cash flows includes cash and cash equivalents net of outstanding overdrafts. The estimated cash at reporting date is as follows:

	Budget 26 / 27	Actual 25 / 26	Budget 25 /26
(a) Reconciliation of Cash	**$**	**$**	**$**
Cash at bank and on hand	2,119,822	2,761,856	1,165,453
Total Cash on Hand	**2,119,822**	**2,761,856**	**1,165,453**
Held as			
Cash - Unrestricted	1,442,392	2,094,784	489,629
Cash - Restricted	677,430	667,072	675,824
Total Cash on Hand	**2,119,822**	**2,761,856**	**1,165,453**

(b) Reconciliation of Net Cash from Operating Activities to Net Result

	Budget 26 / 27	Actual 25 / 26	Budget 25 /26
Net Result	9,806,032	3,604,368	9,914,501
Depreciation	3,732,353	3,673,818	3,673,554
(Profit) on Sale of Asset	(68,339)	(95,182)	(76,763)
Loss on Sale of Asset	22,899	64,938	7,101
Non-operating Grants, Subsidies and Contributions	(12,729,037)	(5,019,447)	(11,944,564)
Net Cash from Operating Activities	**763,907**	**2,228,495**	**1,573,829**

11. NET CURRENT ASSETS

(b) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

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.

12. TRUST FUNDS

Description	Opening Balance 01 Jul 26 $	Amounts Received $	Amounts Paid $	Closing Balance 30 Jun 27 $
	-	-	-	-
Total Trust Funds	**-**	**-**	**-**	**-**

13. JOINT ARRANGEMENTS

(a) **Joint Arrangement Information**

The following two joint arrangements have been classified as a Joint Operations.

(i) **Calingiri - Lot 23 and 24 Harrington Street**

The Shire entered into a Joint Arrangement with Homeswest on 17 December 1999. The purpose of the arrangement was for the construction of four aged persons units in Calingiri.

(ii) **Bolgart - Lot 184 and 191 George Street**

The Shire entered into a Joint Arrangement with Homeswest on 21 February 2006. The purpose of the arrangement was for the construction of two aged persons units in Bolgart.

Both sites were subject to a revalution at the end of 2021-22 and finalise in the 2022-23 financial year after budget adoption.

(b) **Joint Arrangement Information**

(i) Non-current Assets	Budget 26 / 27 $	Actual 25 / 26 $	Budget 25 /26 $
Land and Buildings	773,052	773,052	773,052
Accumulated Depreciation	(61,129)	(61,129)	(44,117)
	711,923	**711,923**	**728,935**

14. MAJOR LAND TRANSACTIONS

The Shire will be continuing major land transactions in the 26/27 financial year as defined in section 3.59 of the Local Government Act 1995 as per the following disclosure:

Edmond Street Concept Plan

The Edmond Street Concept Plan consists of two accommodation options:

Edmond Street Residential Sub-division

The Edmond Steet sub-division will consist of ten lots, with a dwelling installed on each block. The purpose of this development is to address housing affordability including key workers employed by the Shire and others throughout the district. These homes will have the ability to either be leased or sold to prospective users. Sustainability practices will be used in the construction and design where possible.

Short Stay Accommodation and Caravan Park

The Short Stay Accommodation and Caravan Park will address the need of alternative accommodation options for workers and visitors. This will include at least six chalets and 20 caravan parking bays and four RV bays. Sustainability practices will be used in the construction and design where possible.

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate any trading undertakings or major trading undertakings in the 26/27 financial year