

**CITY OF GREATER GERALDTON**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**  
**LOCAL GOVERNMENT ACT 1995**

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The City of Greater Geraldton, a Class 1 local government, conducts the operations of a local government with the following community vision:

Growing Greater Geraldton, together.

**CITY OF GREATER GERALDTON  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2027**

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	60,226,261	57,266,422	57,425,406
Grants, subsidies and contributions		13,242,689	14,309,432	13,684,105
Fees and charges	16	33,898,033	31,827,366	31,796,011
Interest revenue	9(a)	3,238,290	3,771,905	3,368,407
Other revenue		292,250	567,500	550,500
		110,897,523	107,742,625	106,824,429
<b>Expenses</b>				
Employee costs		(42,497,914)	(40,779,221)	(41,127,002)
Materials and contracts		(33,687,540)	(31,615,479)	(31,129,860)
Utility charges		(3,278,447)	(3,285,807)	(3,285,807)
Depreciation	6	(25,783,748)	(24,801,228)	(24,801,228)
Finance costs	9(c)	(612,594)	(431,438)	(431,438)
Insurance		(1,140,028)	(1,093,670)	(1,118,670)
Other expenditure		(3,632,198)	(6,447,921)	(6,243,900)
		(110,632,469)	(108,454,764)	(108,137,905)
		265,054	(712,139)	(1,313,476)
Capital grants, subsidies and contributions		12,167,509	12,864,945	11,622,368
Profit on asset disposals	5	181,721	103,107	69,937
Loss on asset disposals	5	(19,051)	(122,033)	(101,633)
		12,330,179	12,846,019	11,590,672
<b>Net result for the period</b>		<b>12,595,233</b>	<b>12,133,880</b>	<b>10,277,196</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		8,283,469	0	0
<b>Total other comprehensive income for the period</b>		<b>8,283,469</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>20,878,702</b>	<b>12,133,880</b>	<b>10,277,196</b>

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

**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.**

**CITY OF GREATER GERALDTON**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2027**

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 59,964,465	\$ 56,327,962	\$ 56,617,877
Grants, subsidies and contributions		13,134,204	14,565,108	14,710,027
Fees and charges		33,898,033	31,827,366	32,035,246
Interest revenue		3,238,290	3,771,905	3,368,407
Goods and services tax received		0	0	(14,000)
Other revenue		2,662,735	2,528,595	550,500
		112,897,727	109,020,936	107,268,057
<b>Payments</b>				
Employee costs		(42,451,488)	(40,045,611)	(41,022,129)
Materials and contracts		(34,042,146)	(30,418,436)	(30,935,109)
Utility charges		(3,278,447)	(3,285,807)	(3,285,807)
Finance costs		(596,086)	(404,450)	(419,755)
Insurance paid		(1,140,028)	(1,093,670)	(1,118,670)
Other expenditure		(3,632,198)	(6,447,921)	(6,243,900)
		(85,140,393)	(81,695,895)	(83,025,370)
<b>Net cash provided by operating activities</b>	4	27,757,334	27,325,041	24,242,687
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(10,145,000)	(14,900,316)	(12,081,000)
Payments for construction of infrastructure	5(b)	(45,459,000)	(35,102,174)	(39,033,000)
Proceeds from capital grants, subsidies and contributions		11,211,509	10,468,857	8,258,936
Proceeds from disposal of property, plant and equipment	5(a)	835,000	2,458,400	467,900
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	87,749	126,544	126,544
Proceeds on disposal of financial assets at amortised cost - term deposits		9,515,174	733,183	20,205,982
Proceeds on other loans and receivables - debtor loans		14,422	14,050	9,179
<b>Net cash (used in) investing activities</b>		(33,940,146)	(36,201,456)	(22,045,459)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(2,988,912)	(2,728,485)	(2,728,485)
Proceeds from new borrowings	7(a)	6,000,000	5,000,000	5,000,000
<b>Net cash provided by financing activities</b>		3,011,088	2,271,515	2,271,515
<b>Net increase (decrease) in cash held</b>		(3,171,724)	(6,604,900)	4,468,743
Cash at beginning of year		12,647,260	19,252,160	13,773,881
<b>Cash and cash equivalents at the end of the year</b>	4	<b>9,475,536</b>	<b>12,647,260</b>	<b>18,242,624</b>

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

**CITY OF GREATER GERALDTON  
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)	\$ 55,829,701	\$ 52,964,390	\$ 53,264,422
Rates excluding general rates	2(a)	4,396,560	4,302,032	4,160,984
Grants, subsidies and contributions		13,242,689	14,309,432	13,684,105
Fees and charges	16	33,898,033	31,827,366	31,796,011
Interest revenue	9(a)	3,238,290	3,771,905	3,368,407
Other revenue		292,250	567,500	550,500
Profit on asset disposals	5	181,721	103,107	69,937
		<b>111,079,244</b>	<b>107,845,732</b>	<b>106,894,366</b>

**Expenditure from operating activities**

Employee costs		(42,497,914)	(40,779,221)	(41,127,002)
Materials and contracts		(33,687,540)	(31,615,479)	(31,129,860)
Utility charges		(3,278,447)	(3,285,807)	(3,285,807)
Depreciation	6	(25,783,748)	(24,801,228)	(24,801,228)
Finance costs	9(c)	(612,594)	(431,438)	(431,438)
Insurance		(1,140,028)	(1,093,670)	(1,118,670)
Other expenditure		(3,632,198)	(6,447,921)	(6,243,900)
Loss on asset disposals	5	(19,051)	(122,033)	(101,633)
		<b>(110,651,520)</b>	<b>(108,576,797)</b>	<b>(108,239,538)</b>

Non cash amounts excluded from operating activities

	3(c)	25,587,156	24,655,671	24,806,468
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Proceeds from capital grants, subsidies and contributions		12,167,509	12,864,945	11,622,368
Proceeds from disposal of property, plant and equipment	5(a)	835,000	2,458,400	467,900
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	87,749	126,544	126,544
Proceeds on other loans and receivables - debtor loans		14,422	14,050	9,179
		<b>13,104,680</b>	<b>15,463,939</b>	<b>12,225,991</b>

**Outflows from investing activities**

Acquisition of property, plant and equipment	5(a)	(10,145,000)	(14,900,316)	(12,081,000)
Acquisition of infrastructure	5(b)	(45,459,000)	(35,102,174)	(39,033,000)
		<b>(55,604,000)</b>	<b>(50,002,490)</b>	<b>(51,114,000)</b>

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	6,000,000	5,000,000	5,000,000
Transfers from reserve accounts	8(a)	14,086,866	13,445,539	14,184,401
		<b>20,086,866</b>	<b>18,445,539</b>	<b>19,184,401</b>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(2,988,912)	(2,728,485)	(2,728,485)
Transfers to reserve accounts	8(a)	(4,188,750)	(10,465,616)	(688,750)
		<b>(7,177,662)</b>	<b>(13,194,101)</b>	<b>(3,417,235)</b>

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

<b>Surplus/(deficit) at the start of the financial year</b>	3	(1,152,575)	4,209,932	780,957
Amount attributable to operating activities		26,014,880	23,924,606	23,461,296
Amount attributable to investing activities		(42,499,320)	(34,538,551)	(38,888,009)
Amount attributable to financing activities		12,909,204	5,251,438	15,767,166
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>(4,727,811)</b>	<b>(1,152,575)</b>	<b>1,121,410</b>

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

**CITY OF GREATER GERALDTON  
FOR THE YEAR ENDED 30 JUNE 2027  
INDEX OF NOTES TO THE BUDGET**

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**CITY OF GREATER GERALDTON**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**1 BASIS OF PREPARATION**

The annual budget of the City of Greater Geraldton, which is a Class 1 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 City 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 City controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

**2025/26 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

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

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

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

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

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

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

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

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

**Critical accounting estimates and judgements**

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

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

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

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

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

**CITY OF GREATER GERALDTON  
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
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
CGG GRV - Residential	Gross rental valuation	0.108291	15,733	350,540,668	37,960,399	300,003	38,260,402	36,385,934	36,631,710
CGG GRV - Non Residential	Gross rental valuation	0.135530	1,186	101,960,787	13,818,745		13,818,745	13,169,969	13,224,178
CGG UV	Unimproved valuation	0.004150	570	903,748,000	3,750,554		3,750,554	3,408,487	3,408,534
<b>Total general rates</b>			17,489	1,356,249,455	55,529,698	300,003	55,829,701	52,964,390	53,264,422
		<b>Minimum</b>							
		<b>\$</b>							
<b>(ii) Minimum payment</b>									
CGG GRV - Residential	Gross rental valuation	1,360.00	2,221	12,758,471	3,020,560		3,020,560	2,953,800	2,953,600
CGG GRV - Non Residential	Gross rental valuation	1,360.00	320	1,762,791	435,200		435,200	417,300	417,300
CGG UV	Unimproved valuation	1,360.00	530	100,747,310	720,800		720,800	711,100	711,100
<b>Total minimum payments</b>			3,071	115,268,572	4,176,560	0	4,176,560	4,082,200	4,082,000
<b>Total general rates and minimum payments</b>			20,560	1,471,518,027	59,706,258	300,003	60,006,261	57,046,590	57,346,422
<b>(iii) Ex-gratia rates</b>									
					220,000	0	220,000	219,832	200,000
					59,926,258	300,003	60,226,261	57,266,422	57,546,422
Concessions (Refer note 2(f))					0	0	0	0	(121,016)
<b>Total rates</b>					59,926,258	300,003	60,226,261	57,266,422	57,425,406
Instalment plan charges							25,000	98,880	83,700
Instalment plan interest							180,000	163,892	115,000
Unpaid rates interest earned							375,000	362,834	350,000
							580,000	625,606	548,700

The City will 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.

**CITY OF GREATER GERALDTON  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

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

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

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

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 21 August 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later.

**Option 2 (Two Instalments)**

First instalment to be made on or before 21 August 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears and half the current rates; and Second instalment to be made on or before 30 October 2026, or 2 months after the due date of the first instalment, whichever is later.

**Option 3 (Four Instalments)**

First instalment to be made on or before 21 August 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears and a quarter of the current rates.

Second instalment to be made on or before 30 October 2026, or 2 months after the due date of the first instalment, whichever is later.

Third instalment to be made on or before 31 December 2026, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 04 March 2027, or 2 months after the due date of the third instalment, whichever is later.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	21/08/2026	0	0.0%	8.0%
<b>Option two</b>				
First instalment	21/08/2026	0	0.0%	8.0%
Second instalment	30/10/2026	8	5.0%	8.0%
<b>Option three</b>				
First instalment	21/08/2026	0	0.0%	8.0%
Second instalment	30/10/2026	8	5.0%	8.0%
Third instalment	31/12/2026	8	5.0%	8.0%
Fourth instalment	4/03/2027	8	5.0%	8.0%

**CITY OF GREATER GERALDTON  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2027**

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

**(c) Objectives and Reasons for Differential Rating**

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

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects and Reasons</b>
GRV Residential	Properties zoned residential and intended predominant residential land use	Raise the necessary revenue for Council to operate efficiently and provide the diverse range of services, programs and associated infrastructure/facilities required for developed residential and urban areas.
GRV Non-Residential	Properties used for non-residential purposes other than rural purposes	Raise the necessary revenue on an equitable basis for Council to operate efficiently and provide the diverse range of services, programs and associated infrastructure/facilities required for commercial and industrial areas.

**CITY OF GREATER GERALDTON  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

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

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

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

<b>Differential general rate or general rate</b>	<b>Proposed Rate in \$</b>	<b>Adopted Rate in \$</b>	<b>Reasons for the difference</b>
GRV Residential	0.11003	0.10829	Changes have been made to Rates-in the-Dollar advertised under the Notice of Intent due to new UV valuations and further considerations to revenue requirements.
GRV Non-Residential	0.13679	0.13553	
UV	0.00488	0.00415	
<b>Minimum payment</b>	<b>Proposed Minimum \$</b>	<b>Adopted Minimum \$</b>	<b>Reasons for the difference</b>
GRV Residential	1,376	1,360	Changes have been made to Minimum Payments advertised under the Notice of Intent due to further considerations to revenue requirements
GRV Non-Residential	1,376	1,360	
UV	1,376	1,360	

**CITY OF GREATER GERALDTON  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

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

**(e) Service Charges**

The City will not raise service charges for the year ended 30th June 2027.

**(f) Waivers or concessions**

<b>Rate, fee or charge to which the waiver or concession is granted</b>	<b>Type</b>	<b>Waiver/Concession</b>	<b>Discount %</b>	<b>Discount (\$)</b>	<b>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>	<b>Circumstances in which the waiver or concession is granted</b>	<b>Objects and reasons of the waiver or concession</b>
All properties owned by Murchison Region Aboriginal Corporation being used for provision of rental accommodation for Aboriginal people. (This concession is no longer applicable for 2026/27).	Rate	Concession			\$	\$	\$	Council resolution to continue existing concessional arrangement.	Agreement reached after mediation as recommended by SAT.
					0	0	121,016		

**CITY OF GREATER GERALDTON**  
**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**

	<b>2026/27 Budget 30 June 2027</b>	<b>2025/26 Actual 30 June 2026</b>	<b>2025/26 Budget 30 June 2026</b>
<b>Note</b>	<b>Carried forward</b>	<b>Carried forward</b>	<b>Carried forward</b>
	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	9,475,536	12,647,260	18,242,624
Financial assets	20,068,565	29,418,631	4,480,168
Receivables	6,493,165	8,239,305	5,568,994
Inventories	711,741	667,963	583,749
Other assets	5,076,928	5,501,928	5,421,439
	<b>41,825,935</b>	<b>56,475,087</b>	<b>34,296,974</b>
<b>Less: current liabilities</b>			
Trade and other payables	(17,928,002)	(19,167,825)	(16,861,349)
Contract liabilities	(1,324,269)	(1,430,943)	(1,642,093)
Long term borrowings	(2,924,304)	(2,988,912)	(2,988,912)
Employee provisions	(6,080,344)	(6,074,755)	(5,877,005)
Other provisions	0	0	(319,729)
	<b>(28,256,919)</b>	<b>(29,662,435)</b>	<b>(27,689,088)</b>
<b>Net current assets</b>	<b>13,569,016</b>	<b>26,812,652</b>	<b>6,607,886</b>
<b>Less: Total adjustments to net current assets</b>	<b>(18,296,827)</b>	<b>(27,965,227)</b>	<b>(5,486,476)</b>
<b>Net current assets used in the Statement of Financial Activity</b>	<b>(4,727,811)</b>	<b>(1,152,575)</b>	<b>1,121,410</b>

**(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	8	(21,151,064)	(30,886,092)	(8,378,089)
- Financial assets at amortised cost - self supporting loans		(70,067)	(68,047)	(97,299)
- Current portion of borrowings		2,924,304	2,988,912	2,988,912
<b>Total adjustments to net current assets</b>		<b>(18,296,827)</b>	<b>(27,965,227)</b>	<b>(5,486,476)</b>

**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**

	<b>2026/27 Budget 30 June 2027</b>	<b>2025/26 Actual 30 June 2026</b>	<b>2025/26 Budget 30 June 2026</b>	
<b>Note</b>	<b>Carried forward</b>	<b>Carried forward</b>	<b>Carried forward</b>	
	\$	\$	\$	
Less: Profit on asset disposals	5	(181,721)	(103,107)	(69,937)
Add: Loss on asset disposals	5	19,051	122,033	101,633
Add: Depreciation	6	25,783,748	24,801,228	24,801,228
Movement in current liabilities associated funds held in reserve account:				
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		(34,262)	(95,540)	(26,814)
- Employee benefit provisions		340	(68,943)	358
<b>Non cash amounts excluded from operating activities</b>		<b>25,587,156</b>	<b>24,655,671</b>	<b>24,806,468</b>

### 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 City's operational cycle. In the case of liabilities where the City 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 City's intentions to release for sale.

##### TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City 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 City 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 City's intentions to release for sale.

##### SUPERANNUATION

The City contributes to a number of superannuation funds on behalf of employees and council members. All funds to which the City 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 City's obligation to transfer goods or services to a customer for which the City 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 City 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 City 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 receivables.

##### PROVISIONS

Provisions are recognised when the City 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 City'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 City'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 City'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 City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City 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.

**CITY OF GREATER GERALDTON  
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	9,475,536	12,647,260	18,242,624
<b>Restrictions</b>			
Cash and cash equivalents	1,201,282	2,540,224	5,934,692
Restricted financial assets at amortised cost - term deposits	27,941,017	37,456,191	18,693,397
	29,142,299	39,996,415	24,628,089
Reserve accounts	29,142,299	39,040,415	24,628,089
Capital grant/contributions liabilities - WATC OCDF	0	956,000	
<b>Total restricted financial assets</b>	<b>29,142,299</b>	<b>39,996,415</b>	<b>24,628,089</b>
<b>(b) Reconciliation of net cash provided by operating activities</b>			
Net result	12,595,233	12,133,880	10,277,196
Non-cash items:			
Depreciation	25,783,748	24,801,228	24,801,228
(Profit)/loss on sale of assets	(162,670)	18,926	31,696
Changes in assets and liabilities:			
(Increase)/decrease in receivables	1,711,878	(438,247)	(68,078)
(Increase)/decrease in inventories	(43,778)	197,521	(4,284)
(Increase)/decrease in other assets	425,000	1,662,108	(134,530)
(Increase)/decrease in trade and other payables	(283,823)	741,900	(70,914)
(Increase)/decrease in contract liabilities	(106,674)	1,066,558	1,026,925
(Increase) in capital grant/contributions liabilities	(956,000)	(2,396,088)	(3,363,728)
Decrease in employee related provisions	5,929	6,112	5,816
Decrease in other provisions	0	0	296
Capital grants, subsidies and contributions	(11,211,509)	(10,468,857)	(8,258,936)
Net cash provided by operating activities	27,757,334	27,325,041	24,242,687

**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.

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

**FINANCIAL ASSETS AT AMORTISED COST**

The City 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.

**CITY OF GREATER GERALDTON**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**5. PROPERTY, PLANT AND EQUIPMENT**

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>															
Land - freehold land					0	1,715,000	(1,700,000)	1,700,000		0					0
Buildings	5,515,000				0	8,489,567	(36,376)			(36,376)	7,269,000				0
Furniture and equipment	1,004,000				0	3,400,249				0	2,346,000				0
Plant and equipment	3,626,000	(672,330)	835,000	181,721	(19,051)	1,295,500	(740,950)	758,400	103,107	(85,657)	2,466,000	(422,765)	467,900	69,937	(24,802)
<b>Total</b>	<b>10,145,000</b>	<b>(672,330)</b>	<b>835,000</b>	<b>181,721</b>	<b>(19,051)</b>	<b>14,900,316</b>	<b>(2,477,326)</b>	<b>2,458,400</b>	<b>103,107</b>	<b>(122,033)</b>	<b>12,081,000</b>	<b>(422,765)</b>	<b>467,900</b>	<b>69,937</b>	<b>(24,802)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	20,624,000				0	16,830,991				0	15,842,000				0
Infrastructure - lighting	1,102,000				0	978,100				0	383,000				0
Infrastructure - car parks	153,000				0	524,461				0	294,000				0
Infrastructure - recreation	7,989,000				0	2,440,529				0	5,610,000	(76,831)			(76,831)
Infrastructure - waste facilities	6,400,000				0	5,214,065				0	5,534,000				0
Infrastructure - airport infrastructure	480,000				0	3,294,932				0	2,826,000				0
Infrastructure - footpaths	2,449,000				0	1,167,828				0	1,535,000				0
Infrastructure - drainage	3,466,000				0	1,899,066				0	1,949,000				0
Infrastructure - signs	550,000				0	500,000				0	500,000				0
Infrastructure - bridges, floodways & major culverts	2,246,000				0	2,252,202				0	4,560,000				0
<b>Total</b>	<b>45,459,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,102,174</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,033,000</b>	<b>(76,831)</b>	<b>0</b>	<b>0</b>	<b>(76,831)</b>
<b>Total</b>	<b>55,604,000</b>	<b>(672,330)</b>	<b>835,000</b>	<b>181,721</b>	<b>(19,051)</b>	<b>50,002,490</b>	<b>(2,477,326)</b>	<b>2,458,400</b>	<b>103,107</b>	<b>(122,033)</b>	<b>51,114,000</b>	<b>(499,596)</b>	<b>467,900</b>	<b>69,937</b>	<b>(101,633)</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**CITY OF GREATER GERALDTON  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**6. DEPRECIATION**

**By Class**

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - lighting
Infrastructure - car parks
Infrastructure - other infrastructure
Infrastructure - recreation
Infrastructure - waste facilities
Infrastructure - airport infrastructure
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - signs
Infrastructure - bridges, floodways & major culverts

**By Program**

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
2,650,000	2,484,527	2,484,527
880,000	588,318	588,318
1,180,000	1,022,060	1,022,060
9,250,000	9,114,847	9,114,847
450,000	367,083	367,083
980,000	851,535	851,535
210,000		
3,190,000	3,424,989	3,424,989
1,076,200	1,185,055	1,185,055
1,430,000	1,678,743	1,678,743
2,300,000	2,105,828	2,105,828
1,300,000	1,186,618	1,186,618
330,000	107,454	107,454
557,548	684,171	684,171
25,783,748	24,801,228	24,801,228
	698,007	698,007
88,278	88,278	88,278
35,063	35,063	35,063
334,395	334,395	334,395
32,695	32,695	32,695
1,143,706	1,252,561	1,252,561
4,038,431	4,273,420	4,273,420
16,563,852	16,182,584	16,182,584
3,547,328	1,904,225	1,904,225
25,783,748	24,801,228	24,801,228

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings	15 to 80 years
Furniture and equipment	3 to 20 years
Plant and equipment	5 to 16 years
Infrastructure - roads	20 to 80 years
Infrastructure - lighting	10 to 25 years
Infrastructure - car parks	10 to 80 years
Infrastructure - other infrastructure	4 to 80 years
Infrastructure - recreation	3 to 80 years
Infrastructure - waste facilities	10 to 70 years
Infrastructure - airport infrastructure	10 to 100 years
Infrastructure - footpaths	15 to 40 years
Infrastructure - drainage	15 to 80 years
Infrastructure - bridges, floodways & major culverts	25 to 100 years

**AMORTISATION**

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

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

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

**CITY OF GREATER GERALDTON  
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	Principal		Actual	Actual	Principal	Actual		Principal	Budget	Budget	Principal
				1 July 2026	New Loans	Repayments	outstanding 30 June 2027	Repayments	1 July 2025	New Loans	Repayments	outstanding 30 June 2026	Repayments	1 July 2025	New Loans	Repayments	outstanding 30 June 2026	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
QPT Air-Conditioning Replacement	271	WATC	2.9%	0	0	0	0	0	369,005	0	(369,005)	0	(8,101)	369,005	0	(369,005)	0	(8,101)
MUF, Youth Precinct, Beach Access Ramp	272	WATC	3.2%	1,572,045	0	(294,710)	1,277,335	(48,116)	1,857,517	0	(285,472)	1,572,045	(57,354)	1,857,517	0	(285,472)	1,572,045	(57,354)
Olive Street Development	274	WATC	3.1%	423,812	0	(423,812)	0	(9,975)	834,662	0	(410,850)	423,812	(22,935)	834,662	0	(410,851)	423,811	(22,935)
Airport Runway Overlay	275	WATC	2.8%	5,336,718	0	(345,128)	4,991,590	(148,079)	5,672,316	0	(335,598)	5,336,718	(157,610)	5,672,316	0	(335,598)	5,336,718	(157,610)
Animal Management Facility	276	WATC	2.0%	0	0	0	0	0	287,816	0	(287,816)	0	(4,303)	287,815	0	(287,815)	0	(4,303)
Beresford Foreshore	277	WATC	2.2%	598,874	0	(195,195)	403,679	(12,328)	789,769	0	(190,895)	598,874	(16,628)	789,769	0	(190,895)	598,874	(16,628)
Meru Resource Recovery Facility	278	WATC	2.2%	2,266,012	0	(738,575)	1,527,437	(46,646)	2,988,317	0	(722,305)	2,266,012	(62,916)	2,988,316	0	(722,305)	2,266,011	(62,916)
Meru Cell 6 Construction	283	WATC	5.0%	5,000,000	0	(903,743)	4,096,257	(238,843)	0	5,000,000	0	5,000,000	0	0	5,000,000	0	5,000,000	0
New Loan - New Liquid Waste Ponds - Meru	284	WATC	5.0%	0	6,000,000	0	6,000,000	0	0	0	0	0	0	0	0	0	0	0
Loan Guarantee Fee				0	0	0	0	(103,000)	0	0	0	0	(94,236)	0	0	0	0	(94,236)
				15,197,461	6,000,000	(2,901,163)	18,296,298	(606,987)	12,799,402	5,000,000	(2,601,941)	15,197,461	(424,083)	12,799,400	5,000,000	(2,601,941)	15,197,459	(424,083)
<b>Self Supporting Loans</b>																		
Geraldton Yacht Club SSL	96	WATC	3.2%	56,458	0	(27,787)	28,671	(1,566)	83,387	0	(26,929)	56,458	(2,424)	83,387	0	(26,929)	56,458	(2,424)
Wonthella Bowling Club SSL	279	WATC	0.5%	0	0	0	0	0	40,394	0	(40,394)	0	(149)	40,394	0	(40,394)	0	(149)
Geraldton Hockey Association SSL	281	WATC	1.3%	339,203	0	(59,962)	279,241	(4,041)	398,424	0	(59,221)	339,203	(4,782)	398,424	0	(59,221)	339,203	(4,782)
				395,661	0	(87,749)	307,912	(5,607)	522,205	0	(126,544)	395,661	(7,355)	522,205	0	(126,544)	395,661	(7,355)
				15,593,122	6,000,000	(2,988,912)	18,604,210	(612,594)	13,321,607	5,000,000	(2,728,485)	15,593,122	(431,438)	13,321,605	5,000,000	(2,728,485)	15,593,120	(431,438)

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

**CITY OF GREATER GERALDTON  
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
Meru Landfill - New Liquid Waste Ponds	WATC	Debenture	5	5.00%	\$ 6,000,000	\$	\$ 6,000,000	\$ 0
					6,000,000	0	6,000,000	0

**(c) Unspent borrowings**

The City 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
<b>Undrawn borrowing facilities credit standby arrangements</b>	\$	\$	\$
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	215,000	215,000	200,000
Credit card balance at balance date	(20,000)	(20,000)	(15,000)
<b>Total amount of credit unused</b>	195,000	195,000	185,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	18,604,210	15,593,122	15,593,120

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

The City 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.

**CITY OF GREATER GERALDTON  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2026/27				2025/26				2025/26			
	Opening Balance	Transfer to	Budget Transfer (from)	Closing Balance	Opening Balance	Transfer to	Actual Transfer (from)	Closing Balance	Opening Balance	Transfer to	Budget Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Cash-in-lieu of public open space reserve	1,599,846	0	0	1,599,846	1,505,546	135,000	(40,700)	1,599,846	1,773,423	0	(250,000)	1,523,423
	1,599,846	0	0	1,599,846	1,505,546	135,000	(40,700)	1,599,846	1,773,423	0	(250,000)	1,523,423
<b>Restricted by council</b>												
(b) Parking Land Reserve	1,127,759	0	0	1,127,759	1,127,759	0	0	1,127,759	1,127,759	0	0	1,127,759
(c) Unexpended Capital Works & Restricted Grant Reserve	6,796,025	0	(4,732,000)	2,064,025	6,686,601	4,732,000	(4,622,576)	6,796,025	3,655,665	0	(705,088)	2,950,577
(d) Employee Entitlements Reserve	3,100,000	0	0	3,100,000	3,100,000	0	0	3,100,000	3,100,000	0	0	3,100,000
(e) Major Initiatives Reserve	14,780,935	3,000,000	(5,495,000)	12,285,935	18,316,050	1,700,000	(5,235,115)	14,780,935	18,098,658	0	(8,985,361)	9,113,297
(f) Asset Renewal Reserve	10,822,282	1,000,000	(3,649,866)	8,172,416	10,719,564	3,649,866	(3,547,148)	10,822,282	9,803,417	500,000	(4,243,952)	6,059,465
(g) Point Moore Reserve	303,568	38,750	0	342,318	264,818	38,750	0	303,568	264,818	38,750	0	303,568
(h) Public Art Reserve	510,000	150,000	(210,000)	450,000	300,000	210,000	0	510,000	300,000	150,000	0	450,000
	37,440,569	4,188,750	(14,086,866)	27,542,453	40,514,792	10,330,616	(13,404,839)	37,440,569	36,350,317	688,750	(13,934,401)	23,104,666
	39,040,415	4,188,750	(14,086,866)	29,142,299	42,020,338	10,465,616	(13,445,539)	39,040,415	38,123,740	688,750	(14,184,401)	24,628,089

**(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
<b>Restricted by legislation</b>		
(a) Cash-in-lieu of public open space reserve		The purpose of this reserve is to comply with the requirements of Section 154 of the Planning and Development Act 2005 to hold funds for development of public open space.
<b>Restricted by council</b>		
(b) Parking Land Reserve		The purpose of this reserve is to build up funds that can be used for the acquisition of land for car parking and provision of parking facilities within the City.
(c) Unexpended Capital Works & Restricted Grant Reserve		The purpose of this reserve is to restrict grant funds received that were unspent in the financial year including any tied contribution from the City plus unexpended capital works to be carried over to the next financial year.
(d) Employee Entitlements Reserve		The purpose of this reserve is for the funding of payments not predicted or provided for in Councils annual budget. It is also intended to fund large payments to staff that may occur in any year, principally being long service leave payments, but shall include provision for voluntary redundancy payments, accrued non-current annual leave and sick leave entitlements as provided for under the City's Industrial Agreement.
(e) Major Initiatives Reserve		The purpose of this reserve is to provide funding tied to prioritised capital works program and major projects/initiatives. Funds to be mainly derived from net proceeds on land sales.
(f) Asset Renewal Reserve		The purpose of this reserve is to fund infrastructure renewal. Any funds that are unspent from the annual asset renewal program are to be disbursed into this reserve for future renewal programs, unbudgeted emergent and/or emergency renewal.
(g) Point Moore Reserve		The purpose of this reserve is to build funds from the annual demolition levy applied and to be paid by the Lessee per clause 4.2 of Point Moore Beach Cottages Leases in removal of all improvements and in remediation of sites.
(h) Public Art Reserve		The purpose of this reserve is to fund public art acquisitions and renewals. Any funds that are unspent from the annual public art renewal budget along with an annual allocation are to be disbursed into this reserve for future public art acquisitions and renewals.

**CITY OF GREATER GERALDTON  
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**9. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	<b>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>
	\$	\$	\$
Investments	2,650,000	3,234,238	2,893,000
Interest on self supporting and Council loans	8,290	10,941	10,407
Other interest revenue	580,000	526,726	465,000
	<b>3,238,290</b>	<b>3,771,905</b>	<b>3,368,407</b>

\* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8%.

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	113,000	106,100	120,000
Other services	30,800	6,480	23,000
	<b>143,800</b>	<b>112,580</b>	<b>143,000</b>

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	612,594	431,438	431,438
	<b>612,594</b>	<b>431,438</b>	<b>431,438</b>

**(d) Write offs**

General rate	5,000	0	20,000
Fees and charges	5,000	5,253	3,000
	<b>10,000</b>	<b>5,253</b>	<b>23,000</b>

**CITY OF GREATER GERALDTON  
NOTES TO AND FORMING PART OF THE BUDGET  
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**10. COUNCIL MEMBERS REMUNERATION**

	<b>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>
	\$	\$	\$
<b>Mayor</b>			
Mayor's allowance	104,032	101,139	100,514
Meeting attendance fees	55,078	53,215	53,215
Other expenses	4,000	580	4,000
Travel and accommodation expenses	4,000	2,643	4,000
Superannuation contribution payments	19,093	18,447	18,447
	<b>186,203</b>	<b>176,024</b>	<b>180,176</b>
<b>Deputy Mayor</b>			
Deputy Mayor's allowance	26,008	25,129	25,129
Meeting attendance fees	36,722	35,480	35,480
Other expenses	3,000	2,219	3,000
Travel and accommodation expenses	2,100		2,100
Superannuation contribution payments	7,528	7,273	7,273
	<b>75,358</b>	<b>70,101</b>	<b>72,982</b>
<b>Council member 3</b>			
Meeting attendance fees	36,722	35,480	35,480
Child care expenses			100
Other expenses	2,300	625	2,300
Travel and accommodation expenses	100	440	100
Superannuation contribution payments	4,407	4,258	4,258
	<b>43,529</b>	<b>40,802</b>	<b>42,238</b>
<b>Council member 4</b>			
Meeting attendance fees	36,722	35,480	35,480
Other expenses	2,300	324	2,300
Travel and accommodation expenses	100		100
Superannuation contribution payments	4,407	4,258	4,258
	<b>43,529</b>	<b>40,061</b>	<b>42,138</b>
<b>Council member 5</b>			
Meeting attendance fees	36,722	24,939	0
Other expenses	2,300	2,683	0
Travel and accommodation expenses	100	1,189	0
Superannuation contribution payments	4,407	2,993	0
	<b>43,529</b>	<b>31,803</b>	<b>0</b>
<b>Council member 6</b>			
Meeting attendance fees	36,722	35,480	35,480
Other expenses	2,300		2,300
Travel and accommodation expenses	100		100
Superannuation contribution payments	4,407	4,258	4,258
	<b>43,529</b>	<b>39,737</b>	<b>42,138</b>
<b>Council member 7</b>			
Meeting attendance fees	36,722	24,939	0
Other expenses	2,300	1,445	0
Travel and accommodation expenses	400	602	0
Superannuation contribution payments	4,407	2,993	0
	<b>43,829</b>	<b>29,978</b>	<b>0</b>
<b>Council member 8</b>			
Meeting attendance fees	36,722	35,480	35,480
Other expenses	2,300		2,300
Travel and accommodation expenses	100		100
Superannuation contribution payments	4,407	4,258	4,258
	<b>43,529</b>	<b>39,737</b>	<b>42,138</b>
<b>Council member 9</b>			
Meeting attendance fees	36,722	24,939	0
Other expenses	2,300	1,728	0
Travel and accommodation expenses	100		
Superannuation contribution payments	4,407	2,993	0
	<b>43,529</b>	<b>29,659</b>	<b>0</b>
<b>Previous Councillors (Not Re-elected)</b>			
Meeting attendance fees	0	52,705	130,094
Child care expenses	0	0	2,400
Other expenses	0	201	8,500
Travel and accommodation expenses	0	0	750
Superannuation contribution payments	0	5,060	15,612
	<b>0</b>	<b>57,966</b>	<b>157,356</b>
<b>Independent Committee Member</b>			
Meeting attendance fees	5,000	1,665	5,000
Other expenses	0	1,240	0
	<b>5,000</b>	<b>2,905</b>	<b>5,000</b>
<b>Total Council Member Remuneration</b>	<b>571,561</b>	<b>558,776</b>	<b>584,166</b>
Mayor's allowance	104,032	101,139	100,514
Deputy Mayor's allowance	26,008	25,129	25,129
Meeting attendance fees	353,854	359,799	365,709
Child care expenses	0	0	2,500
Other expenses	23,100	11,045	24,700
Travel and accommodation expenses	7,100	4,874	7,250
Superannuation contribution payments	57,467	56,790	58,364
	<b>571,561</b>	<b>558,776</b>	<b>584,166</b>

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**11. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

**Meru Waste Disposal Facility**

**(a) Details**

The Meru Waste Disposal Facility provides a regional approach to waste management across the Midwest. The City's objective is to deliver an environmentally compliant facility that maximises on site material recovery in an efficient and cost effective manner. This is achieved through the active management of waste received from both the public and commercial operators, with a focus on safely handling materials while recovering recyclable and reusable resources. During the past year, this approach supported the State Waste Avoidance and Resource Recovery targets through increased recovery activities on-site, including the crushing of construction and demolition materials and the processing of green waste and logs on site.

In 2026–27, the City will focus on finalising the construction of Cell 6 to establish a new operating cell and extend the available airspace currently provided by Cell 5. Ongoing priorities include the management of landfill gas across Cells 1 to 4, capping design of Cell 1-4 and construction of new liquid waste ponds. The development of a new liquid waste facility will enable the City to reintroduce acceptance of waste from mining and resources sectors and expand the range of liquid waste categories accepted for disposal.

The City will continue to work on its environmental compliance requirements at the facility which are increasing, particularly in relation to landfill gas management, upgrades to liquid waste infrastructure and biosecurity related Approved Arrangements requirements with the Department of Agriculture, Forestry and Fisheries. With commercial waste volumes expected to grow over the coming years, the City will continue to strengthen its operational planning and management practices to ensure ongoing compliance with licence conditions and regulatory obligations.

**(b) Statement of Comprehensive Income**

	<b>2025/26 Actual</b>	<b>2026/27 Budget</b>	<b>2027/28 Forecast</b>	<b>2028/29 Forecast</b>	<b>2029/30 Forecast</b>	<b>2030/31 Forecast</b>	<b>2031/32 Forecast</b>
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Fees and Charges	8,787,000	9,286,100	9,690,444	9,787,348	10,647,445	10,753,919	10,861,459
	8,787,000	9,286,100	9,690,444	9,787,348	10,647,445	10,753,919	10,861,459
<b>Expenditure</b>							
Operating Expenditure	(8,175,206)	(6,932,460)	(7,028,664)	(8,126,401)	(7,586,644)	(7,672,705)	(7,773,184)
Depreciation Expense	(1,179,275)	(1,069,364)	(1,096,098)	(1,123,501)	(1,151,588)	(1,180,378)	(1,209,887)
	(9,354,481)	(8,001,824)	(8,124,762)	(9,249,901)	(8,738,232)	(8,853,083)	(8,983,071)
<b>NET RESULT</b>	(567,481)	1,284,276	1,565,682	537,447	1,909,213	1,900,836	1,878,387
<b>TOTAL COMPREHENSIVE INCOME</b>	(567,481)	1,284,276	1,565,682	537,447	1,909,213	1,900,836	1,878,387

**CITY OF GREATER GERALDTON  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

**Geraldton Airport**

**(a) Details**

The City owns and operates Geraldton Airport as a self-sustaining business unit. Regular Passenger Transport (RPT) carrier services include:

- > the Geraldton to Perth route with weekday double daily morning/evening flights and weekend days with double daily flights
- > the Geraldton to Karratha and on to Port Hedland and Broome route three days per week

The Geraldton Airport microgrid project was successfully completed in May 2026 and is now operational. The system has been a significant project for the airport providing a reliable source of renewable energy integrated with Western Power, solar, battery storage and backup generation, improving energy resilience across the airport precinct, including emergency services infrastructure. The microgrid ensures continuity of operations during grid outages and strengthens the airport's role as a critical community asset during emergency events.

Passenger movements for FY26–27 are expected to remain broadly consistent with FY25–26 levels. While the airport has experienced strong growth in recent years associated with the introduction and expansion of Nexus Airlines services, there is increasing uncertainty within the aviation sector due to recent volatility in aviation fuel prices. This is likely to influence airline operating costs and may place downward pressure on demand.

Following completion of the microgrid and screening upgrades in FY25–26, Geraldton Airport is prioritising perimeter security improvements in response to Department of Home Affairs advice and increasing national security expectations. This includes upgrades to fencing, surveillance, patrols, and intrusion detection, aligned with the airport Transport Security Program (TSP) requirements. These works are a key compliance and risk mitigation priority for FY26–27 onward, ensuring continued adherence to aviation security legislation and safe airport operations.

in addition to airport perimeter security upgrades, the airport's capital and renewals program will continue to deliver ongoing maintenance and lifecycle renewal works across terminal facilities to ensure safe, functional, and customer ready infrastructure. This includes:

- > Replacement of the main terminal roof
- > Assessment and repair of secondary terminal buildings
- > Resurfacing of the gravel runway

Geraldton Airport will also support the establishment of a Royal Flying Doctor Service (RFDS) base, including facilitating the provision of infrastructure and upgrades required to accommodate a permanent 24/7 aeromedical operations base.

**(b) Statement of Comprehensive Income**

	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>
	<b>Actual</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>							
Fees and Charges	9,412,916	9,831,000	9,929,310	10,028,603	10,530,033	10,635,334	10,741,687
Other Income	2,000	2,000	2,050	2,101	2,154	2,208	2,263
	<b>9,414,916</b>	<b>9,833,000</b>	<b>9,931,360</b>	<b>10,030,704</b>	<b>10,532,187</b>	<b>10,637,541</b>	<b>10,743,950</b>
<b>Expenditure</b>							
Operating Expenditure	(4,991,890)	(5,008,089)	(4,734,773)	(4,784,605)	(4,877,019)	(5,915,681)	(5,988,343)
Depreciation Expense	(1,704,745)	(1,666,002)	(1,707,652)	(1,750,343)	(1,794,102)	(1,838,954)	(1,884,928)
	<b>(6,696,635)</b>	<b>(6,674,091)</b>	<b>(6,442,425)</b>	<b>(6,534,949)</b>	<b>(6,671,121)</b>	<b>(7,754,636)</b>	<b>(7,873,271)</b>
<b>NET RESULT</b>	<b>2,718,281</b>	<b>3,158,909</b>	<b>3,488,935</b>	<b>3,495,756</b>	<b>3,861,066</b>	<b>2,882,906</b>	<b>2,870,679</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>2,718,281</b>	<b>3,158,909</b>	<b>3,488,935</b>	<b>3,495,756</b>	<b>3,861,066</b>	<b>2,882,906</b>	<b>2,870,679</b>

**CITY OF GREATER GERALDTON**  
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**13. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 30 June 2026</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2027</b>
	\$	\$	\$	\$
Unclaimed Monies	18,582	150	(1,000)	17,732
Mid West Industry Road Safety Alliance	14,740	0	(14,740)	0
Revegetation Contributions	189,767	5,000	(10,000)	184,767
Cash In Lieu - Public Open Space	155,150	0	0	155,150
	<b>378,239</b>	<b>5,150</b>	<b>(25,740)</b>	<b>357,649</b>

**CITY OF GREATER GERALDTON**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**14. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, minimum payment, interim rates, ex-gratia, 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.

**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.

**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.

**CITY OF GREATER GERALDTON  
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**14. REVENUE AND EXPENDITURE (CONTINUED)**

**(b) Revenue Recognition**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
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, Aquarena entry fees, QPT ticket sales	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	kiosk and visitor centre, Aquarena stock & QPT bar sales	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

**CITY OF GREATER GERALDTON  
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**15. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services

Rates, interest revenue and other general purpose government grants together with any expenses incurred in realising these incomes.

**Law, order, public safety**

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

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

**Health**

To provide an operational framework for environmental and community health.

Preventative services including food control, health inspections, pest control, noise control, and support of medical centre in Mullewa.

**Education and welfare**

To provide services for seniors, children and youth.

Queen Elizabeth II Seniors Centre operations and programs, youth centres and programs, disability and reconciliation activities.

**Housing**

To provide staff & other housing.

Provision and maintenance of staff housing in Mullewa & GROH housing in Geraldton.

**Community amenities**

To provide services required by the community.

Includes rubbish collection and disposal services, Meru refuse site operations, litter control, environmental protection initiatives, town planning scheme administration, cemetery operations, and community services.

**Recreation and culture**

To establish and effectively manage infrastructure and resources which will help the social well-being of the community.

Maintenance of halls, swimming areas and beaches, Aquarena, Doc Docherty Swimming Pool, Water Park, sporting grounds and parks. Operation of Regional Library, Art Gallery and Queens Park Theatre. Support of museums and provision of heritage services.

**Transport**

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

Construction and maintenance of roads, bridges, drainage, footpaths, cycle ways, parking facilities, traffic signs and depot. Also includes cleaning of streets, maintenance of street trees, street lighting. Operate regional airport and maintain Mullewa airstrip.

**Economic services**

To help promote the City and its economic wellbeing.

Operation of visitors centre, tourism and promotion initiatives, maintenance and operation of Mullewa Caravan Park, implementation of building controls. Economic development and marketing.

**Other property and services**

To provide effective and efficient property services to the community.

Private works, plant repair and operating costs, public works overheads, land and property services.

**CITY OF GREATER GERALDTON  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**16. FEES AND CHARGES**

	<b>2026/27 Budget</b>	<b>2025/26 Actual</b>	<b>2025/26 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	380,000	375,000	359,700
Law, order, public safety	379,050	503,000	484,000
Health	133,600	122,200	120,500
Education and welfare	83,700	73,700	55,700
Community amenities	18,413,535	17,565,990	17,482,535
Recreation and culture	2,206,130	1,760,410	1,904,910
Transport	9,982,500	9,423,546	9,503,046
Economic services	857,030	908,720	854,870
Other property and services	1,462,488	1,094,800	1,030,750
	<b>33,898,033</b>	<b>31,827,366</b>	<b>31,796,011</b>

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