

TOWN OF PORT HEDLAND
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995
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TOWN OF PORT HEDLAND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual - Jun 25*	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	88,332,115	79,105,323	76,470,647
Grants, subsidies and contributions		3,329,000	3,290,413	3,859,753
Fees and charges	15	16,237,560	18,860,565	14,918,110
Interest revenue	10(a)	9,320,262	11,112,964	8,160,833
Other revenue		5,037,960	3,118,556	2,812,590
		122,256,897	115,487,821	106,221,933
Expenses				
Employee costs		(39,039,309)	(37,237,593)	(38,610,094)
Materials and contracts		(33,582,718)	(30,004,394)	(26,259,704)
Utility charges		(5,969,593)	(5,526,875)	(5,762,155)
Depreciation and Amortisation	6	(26,757,875)	(26,212,705)	(25,367,600)
Finance costs	10(c)	(1,013,136)	(1,730,887)	(921,173)
Insurance		(1,933,683)	(1,801,549)	(1,779,017)
Other expenditure		(2,099,686)	(2,256,265)	(1,825,553)
		(110,396,000)	(104,770,268)	(100,525,296)
		11,860,897	10,717,553	5,696,637
Capital grants, subsidies and contributions		19,908,494	22,007,129	15,775,000
Profit on asset disposals	5	208,000	354,564	192,410
Fair value adjustments to investment property at fair value through profit or loss		-	5,278	-
		20,116,494	22,366,971	15,967,410
Net result for the period		31,977,391	33,084,524	21,664,047
<i>Items that will not be reclassified subsequently to profit or loss</i>			3,684,418	
Total other comprehensive income for the period		-	3,684,418	-
Total comprehensive income for the period		31,977,391	36,768,942	21,664,047

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

*Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual - Jun 25*	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		88,332,115	77,127,300	76,470,647
Grants, subsidies and contributions		3,661,900	(669,429)	3,859,753
Fees and charges		17,161,720	18,860,565	14,918,110
Interest revenue		9,320,262	11,112,964	8,160,833
Goods and services tax received		3,478,938	(174,157)	-
Other revenue		5,037,960	3,118,556	2,812,590
		126,992,895	109,375,799	106,221,933
Payments				
Employee costs		(39,039,309)	(36,299,223)	(38,610,094)
Materials and contracts		(36,940,990)	(30,833,830)	(26,259,704)
Utility charges		(5,969,593)	(5,526,875)	(5,762,155)
Finance costs		(1,013,136)	(616,501)	(921,173)
Insurance paid		(1,933,683)	(1,801,549)	(1,779,017)
Other expenditure		(2,099,686)	(4,577,827)	(1,825,553)
		(86,996,397)	(79,655,805)	(75,157,696)
Net cash provided by operating activities	4	39,996,498	29,719,994	31,064,237
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(21,882,872)	(9,348,462)	(26,036,068)
Payments for construction of infrastructure	5(b)	(28,224,991)	(22,625,014)	(24,302,101)
Capital grants, subsidies and contributions		21,899,343	5,287,617	15,775,000
Proceeds from sale of property, plant and equipment	5(a)	459,800	1,310,899	432,500
Proceeds on disposal of financial assets at fair value through profit and loss		-	(16,797)	-
Proceeds on Deferred Income		-	-	864,000
Net cash (used in) investing activities		(27,748,720)	(25,391,757)	(33,266,669)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(2,098,783)	(2,008,574)	(2,044,935)
Payments for principal portion of lease liabilities	8	(48,518)	(51,964)	(34,425)
Proceeds on disposal of financial assets at amortised cost - term deposits		-	(15,000,000)	-
Net cash (used in) financing activities		(2,147,301)	(17,060,538)	(2,079,360)
Net increase (decrease) in cash held		10,100,478	(12,732,302)	(4,281,793)
Cash at beginning of year		11,313,642	24,045,944	19,493,060
Cash and cash equivalents at the end of the year	4	21,414,120	11,313,642	15,211,268

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

*Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget \$	2024/25 Actual - Jun 25* \$	2024/25 Budget \$
General rates	2(a)(i)	86,992,690	77,816,313	75,162,184
Rates excluding general rates	2(a)	1,339,425	1,289,010	1,308,463
Grants, subsidies and contributions		3,329,000	3,290,413	3,859,753
Fees and charges	15	16,237,560	18,860,565	14,918,110
Interest revenue	10(a)	9,320,262	11,112,964	8,160,833
Other revenue		5,037,960	3,118,556	2,812,590
Profit on asset disposals	5	208,000	529,892	192,410
		122,464,897	116,017,713	106,414,343

Expenditure from operating activities

Employee costs		(39,039,309)	(37,237,593)	(38,610,094)
Materials and contracts		(33,582,718)	(30,004,394)	(26,259,704)
Utility charges		(5,969,593)	(5,526,875)	(5,762,155)
Depreciation and Amortisation	6	(26,757,875)	(26,212,705)	(25,367,600)
Finance costs	10(c)	(1,013,136)	(1,730,887)	(921,173)
Insurance		(1,933,683)	(1,801,549)	(1,779,017)
Other expenditure		(2,099,686)	(2,256,265)	(1,825,553)
Asset write off	5	-	(175,328)	-
		(110,396,000)	(104,945,596)	(100,525,296)

Non cash amounts excluded from operating activities

	3(c)	25,625,715	17,326,424	24,282,638
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Amount attributable to operating activities

37,694,612 28,398,541 30,171,685

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		19,908,494	22,007,129	15,775,000
Proceeds from disposal of property, plant and equipment	5(a)	418,000	1,191,726	432,500
Proceeds from deferred Income		-	-	864,000
		20,326,494	23,198,855	17,071,500

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(19,893,520)	(8,498,602)	(26,036,068)
Payments for construction of infrastructure	5(b)	(25,659,083)	(20,568,195)	(24,302,101)
		(45,552,603)	(29,066,796)	(50,338,169)

Amount attributable to investing activities

(25,226,109) (5,867,941) (33,266,669)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new leases - non cash	8	-	288,051	-
Transfers from reserve accounts	9(a)	41,967,316	41,159,935	33,699,170
		41,967,316	41,447,986	33,699,170

Outflows from financing activities

Repayment of borrowings	7(a)	(2,098,783)	(2,008,574)	(2,044,935)
Payments for principal portion of lease liabilities	8	(48,518)	(25,775)	(34,425)
Transfers to reserve accounts	9(a)	(58,714,934)	(51,926,883)	(36,264,863)
		(60,862,235)	(53,961,232)	(38,344,223)

Amount attributable to financing activities

(18,894,919) (12,513,246) (4,645,053)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	3	6,500,000	8,371,133	8,022,184
Amount attributable to operating activities		37,694,612	28,398,541	30,171,685
Amount attributable to investing activities		(25,226,109)	(5,867,941)	(33,266,669)
Amount attributable to financing activities		(18,894,919)	(12,513,246)	(4,645,053)
Surplus/(deficit) remaining after the imposition of general rat	3	73,585	18,388,487	282,146

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

*Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
STATEMENT OF CAPITAL WORKS
FOR THE YEAR ENDED 30 JUNE 2026

CAPITAL WORKS PROGRAM

Capital Project Name	2025/26 Budget	Grant Funding	Capital Revenue	Municipal	Strategic Reserve	Asset Management Reserve	Housing Reserve	Plant Reserve	Proceeds from Sale of Assets
Civic & Community Hub - Design	800,000				800,000				
Aquatics Facility - Design	3,969,500				3,969,500				
SHISH Masterplan - Design	800,000				800,000				
JD Hardie Stage 3 - Outdoor Elements - Construction	4,400,000	4,000,000			400,000				
Spoilbank Marina - Playground	2,100,000	2,000,000			100,000				
Service Worker Housing	9,394,620	4,500,000			4,894,620				
Wise Terrace Closure	1,735,000				1,735,000				
Access Inclusion Improvement Program - Upgrades	30,000				30,000				
Wedgefield Route 1 Stage 3 - Peawah and Schillaman St	6,603,365	6,603,365							
Wedgefield Route 1 Stage 4 - Yanana St	700,000	700,000							
Wedgefield Route 1 Stage 3 - Crossover Upgrade Works	70,000		70,000						
Wedgefield Route 1 Stage 2 - Crossover Upgrade Works	450,000		450,000						
Shade Structures New	300,000					300,000			
Blackspot Improvement Program	1,157,000	1,157,000							
Staff Housing Upgrade Program	150,000						150,000		
Aquatics Facility Renewal Program	48,400					48,400			
Playground & Softfall Renewal Program	1,200,000					1,200,000			
Asset Management Plan - Parks, Open Space and Public Art	1,320,625					1,320,625			
Asset Management Plan - Paths	385,540					385,540			
Asset Management Plan - Roads	3,592,854					3,592,854			
Asset Management Plan - Buildings & Structures	1,200,000					1,200,000			
Asset Management Plan - Drainage	800,000					800,000			
IT Renewal Program	560,000							560,000	
Heavy Vehicle Fleet Replacement Program	251,000							205,500	45,500
Light Vehicle Fleet Replacement Program	1,390,000							1,017,500	372,500
PIF - Emergency Warning Digital Signs	214,000	57,000				157,000			
PIF - Network Upgrade	780,000			780,000					
PIF - Public Art Name plates	50,000				50,000				
PIF - RV Overflow access control	120,000					120,000			
PIF - Stadium Staff kitchen	250,000					250,000			
PIF - Community Facility Solar Strategy	480,700	240,350			240,350				
Childcare Expansion	250,000				250,000				
Funding used in Capital Works	45,552,603	19,257,715	520,000	780,000	13,269,470	9,374,418	150,000	1,783,000	418,000
Grant Funding as above	19,257,715								
Grant Funding additional	130,779								
Revenue Contributions	520,000								
Grant Funding & Contributions used in Capital Works	19,908,494								

*Note the Wedgefield Federal and State grants remaining have been incorporated into the 25-26 budget

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

**TOWN OF PORT HEDLAND
FOR THE YEAR ENDED 30 JUNE 2026
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TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

The annual budget of the Town of Port Hedland 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 Town 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 Town 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.

2024/25 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

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

New accounting standards for application in future years

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Residential	Gross rental valuation	0.04350	5,306	279,064,998	12,139,327	450,000	12,589,327	12,398,373	12,398,373
GRV Commercial Industrial	Gross rental valuation	0.07853	592	74,499,349	5,850,657		5,850,657	6,156,987	6,156,987
GRV Mass Accommodation	Gross rental valuation	0.13050	16	15,866,740	2,070,610		2,070,610	2,465,573	2,465,573
GRV Airport	Gross rental valuation	0.08700	1	9,313,060	810,236		810,236	-	-
Unimproved Value									
UV Pastoral & Other	Unimproved valuation	0.13287	17	2,043,574	271,529		271,529	273,569	273,569
UV Mining	Unimproved valuation	0.24000	503	272,501,380	65,400,331		65,400,331	56,521,812	53,867,683
Total general rates			6,435	653,289,101	86,542,690	450,000	86,992,690	77,816,313	75,162,184
Minimum									
(ii) Minimum payment									
		\$							
GRV Residential	Gross rental valuation	1,300.00	1,007		1,309,100		1,309,100	1,141,400	1,141,400
GRV Commercial Industrial	Gross rental valuation	1,900.00	117		222,300		222,300	311,600	311,600
GRV Mass Accommodation	Gross rental valuation	1,900.00	0		-		-	-	-
GRV Airport	Gross rental valuation	1,900.00	0		-		-	-	-
Unimproved Value									
UV Pastoral & Other	Unimproved valuation	1,900.00	4		7,600		7,600	7,600	7,600
UV Mining	Unimproved valuation	250.00	65		16,250		16,250	22,750	22,750
Total minimum payments			1,193	-	1,555,250	-	1,555,250	1,483,350.00	1,483,350
Total general rates and minimum payments									
			7,628	653,289,101	88,097,940	450,000	88,547,940	79,299,663	76,645,534
					88,097,940	450,000	88,547,940	79,299,663	76,645,534
							(208,094)	(185,415)	(168,127)
Concessions - Community							(7,731)	(8,925)	(6,760)
Concessions - Pensioners									
Total rates					88,097,940	450,000	88,332,115	79,105,323	76,470,647
Instalment plan interest							65,000	57,360	75,000
Late payment of rate or service charge interest							280,000	277,780	280,000
							345,000	335,140	420,000

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

The minimum 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.

Unaudited actual 30 June 2025 figures shown

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

	2025/26 Budget revenue	2024/25 Budget revenue
	\$	\$
Instalment plan admin charge revenue	65,000	65,000
Instalment plan interest earned	65,000	75,000
Unpaid rates and service charge interest earned	280,000	280,000
	410,000	420,000

(c) Service Charges

The Town will not raise service charges for the year ended 30th June 2026.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget
					\$	\$	\$
Bloodwood Tree Association Inc.	Rate	Concession	50%	8,188	4,094	2,716	2,716
Care for Hedland	Rate	Concession	100%	4,994	4,994	6,972	6,972
Foundation Housing	Rate	Concession	50%	17,870	8,935	9,914	9,914
Gumala Investments Pty Ltd	Rate	Concession	50%	26,081	13,040	14,733	14,733
Kariyarra Land Aboriginal Corporation	Rate	Concession	50%	30,243	15,121	9,460	9,460
One Tree Community Services Inc.	Rate	Concession	100%	7,602	7,602	8,276	8,276
Rose Nowers Early Learning Centre Inc	Rate	Concession	100%	3,985	3,985	4,246	4,246
Treloar Child Care Centre Inc.	Rate	Concession	100%	6,245	6,245	6,611	6,611
Grand Lodge Freemasons	Rate	Concession	100%	4,052	4,052	4,204	4,204
Hedland BMX	Rate	Concession	100%	2,937	2,937	3,057	3,057
Hedland Sporting Shooters Club	Rate	Concession	100%	9,965	9,965	8,442	8,442
Hedland Well Womens Centre	Rate	Concession	100%	1,531	1,531	1,900	1,900
Hedland Mens Shed Incorporated	Rate	Concession	100%	2,203	2,203	1,319	1,319
Hedland Womans's Refuge	Rate	Concession	100%	2,737	2,737	2,670	2,670
Port Hedland Golf Club	Rate	Concession	100%	5,103	5,103	5,016	5,016
Port Hedland Kart Club	Rate	Concession	100%	1,736	1,736	-	-
Port Hedland Motorcycle Club	Rate	Concession	100%	20,993	20,993	19,908	19,908
Port Hedland Seafarers Centre	Rate	Concession	100%	5,391	5,391	5,380	5,380
Port Hedland Speedway Club	Rate	Concession	100%	15,811	15,811	14,994	14,994
Port Hedland Turf Club	Rate	Concession	100%	5,780	5,780	6,019	6,019
RSL Port Hedland Sub Branch	Rate	Concession	100%	2,396	2,396	2,446	2,446
South Hedland Owners and Trainers Association	Rate	Concession	100%	27,105	27,105	25,704	25,704
St Johns Ambulance	Rate	Concession	100%	17,277	17,277	17,287	-
Volunteer Marine Rescue Group	Rate	Concession	100%	4,264	4,264	4,138	4,138
Communicare Group Ltd	Rate	Concession	100%	11,853	11,853	-	-
Empowering People In Communities (EPIC) Inc	Rate	Concession	100%	2,941	2,941	-	-
Pensioner Rate Cap Gap Remission	Rate	Waiver			7,731	8,925	6,760
					215,825	194,340	174,887

Circumstances in which the waiver or concession is granted

Meets the requirements of being a Not-for-profit and/or Community Group as per Policy 2/004 Rating

Objects and reason of the waiver or concession

To provide relief to community groups with the Town of Port Hedland municipality that provides a benefit to the community.

Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Lease liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	36,779,431	22,469,610	15,211,268
	175,000,000	175,000,000	160,000,000
	11,563,426	11,563,426	4,689,747
	1,002,712	1,002,712	767,758
	3,413,664	3,413,664	4,495,931
	227,759,233	213,449,412	185,164,704
	(7,844,564)	(7,844,564)	(1,749,982)
	(11,197,911)	(11,197,911)	(7,436,116)
	-	-	(864,000)
8	(58,085)	(48,517)	-
7	(2,193,054)	(2,098,783)	(2,098,783)
	(2,475,371)	(2,475,371)	(1,950,323)
	1,769,161	(199,341)	(2,382,170)
	(21,999,824)	(23,864,487)	(16,481,374)
	205,759,409	189,584,925	168,683,330
3(b)	(167,496,708)	(178,824,786)	(168,401,184)
	38,262,701	10,760,139	282,146

(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: Cash - reserve accounts
- Movement of current to non-current bonds
- Prepaid lease legal fee
- Asset clearing
- Rates receivable
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of contract liability held in reserve
- Current portion of employee benefit provisions held in reserve
- Current portion of prepaid lease income

Total adjustments to net current assets

9	(172,201,826)	(184,849,155)	(172,937,026)
	-	(3,200)	-
	-	(31,611)	-
	-	22,675	-
	(21,392)	-	(28,553)
	-	-	-
	2,193,054	2,098,783	2,098,783
	58,085	48,517	-
	-	2,397,540	-
	2,475,371	567,505	2,465,612
	-	924,160	-
	(167,496,708)	(178,824,786)	(168,401,184)

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

Items excluded from calculation of budgeted deficiency

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

(c) 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
Less: Non-cash grants and contributions for assets
Add: Depreciation
Add: Prior year invoices - movements between Capital and Opex
- Pensioner deferred rates
- Prepaid Lease fee
- Prepaid Lease income

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(208,000)	(529,892)	(192,410)
	-	(8,690,867)	-
6	26,757,875	26,212,705	25,367,600
	-	101,702	-
	-	(1)	-
	-	-	31,608
	(924,160)	-	(924,160)
	25,625,715	17,326,424	24,282,638

(d) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
8	-	(288,051)	-
	-	(288,051)	-

Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(e) 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 Town's operational cycle. In the case of liabilities where the Town 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 Town's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town 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 Town 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 Town contributes to a number of superannuation funds on behalf of employees. All funds to which the Town 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 Town's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

Contract liabilities represent the Town's obligation to transfer goods or services to a customer for which the Town 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 Town 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 Town 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 Town 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 Town'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 Town'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 Town'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 Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town 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.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual - Jun 25*	2024/25 Budget
Cash at bank and on hand		\$ 33,980,257	\$ 22,468,610	\$ 15,210,268
Term deposits		2,799,174	1,000	1,000
Total cash and cash equivalents		36,779,431	22,469,610	15,211,268
Held as				
- Unrestricted cash and cash equivalents		36,779,431	12,620,455	1,410,242
- Restricted cash and cash equivalents		-	9,849,155	13,801,026
	3(a)	36,779,431	22,469,610	15,211,268
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		-	9,849,155	13,801,026
- Restricted financial assets at amortised cost - term deposits		172,201,826	175,000,000	160,000,000
		172,201,826	184,849,155	173,801,026
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	172,201,826	184,849,155	172,937,026
Unspent capital grants, subsidies and contribution liabilities		-	-	864,000
		172,201,826	184,849,155	173,801,026
Reconciliation of net cash provided by operating activities to net result				
Net result		31,977,391	33,084,524	21,664,047
Depreciation	6	26,757,875	26,212,705	25,367,600
(Profit)/loss on sale of asset	5	(208,000)	(354,564)	(192,410)
Fair value adjustments to investment property through profit or loss		-	(5,278)	-
(Increase)/decrease in receivables		-	(6,429,663)	-
(Increase)/decrease in inventories		-	31,624	-
(Increase)/decrease in other assets		-	(997,434)	-
Increase/(decrease) in payables		-	3,549,545	-
Increase/(decrease) in contract liabilities		(924,160)	-	-
Increase/(decrease) in unspent capital grants		-	4,907,688	-
Increase/(decrease) in other provision		2,301,886	(1,207,176)	-
Increase/(decrease) in employee provisions		-	525,638	-
Capital grants, subsidies and contributions		(19,908,494)	(22,007,129)	(15,775,000)
Net cash from operating activities		39,996,498	37,310,480	31,064,237

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Town 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.

*Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

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

	2025/26 Budget				2024/25 Actual - June 2025*					2024/25 Budget			
	Additions	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -	Disposals -	Additions	Disposals -	Disposals -	Disposals -
		Net Book Value	Sale Proceeds	Profit		Net Book Value	Sale Proceeds	Profit	Loss		Net Book Value	Sale Proceeds	Profit
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment													
Land - freehold land	-	-	-	-	-	-	-	-	-	1,030,000	-	-	-
Buildings - non-specialised	12,844,620	-	-	-	4,750,646	-	-	-	-	20,019,233	-	-	-
Buildings - specialised	4,017,900	-	-	-	13,249,716	-	-	-	(6,800)	-	-	-	-
Plant and equipment	3,031,000	210,000	418,000	208,000	4,023,415	661,834	1,191,726	529,892	-	4,986,835	240,090	432,500	192,410
Other property, plant and equipment [WIP]	-	-	-	-	(4,208)	-	-	-	-	-	-	-	-
Other property, plant and equipment [Asset Disposal Clearing]	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	19,893,520	210,000	418,000	208,000	22,019,569	661,834	1,191,726	529,892	(6,800)	26,036,068	240,090	432,500	192,410
(b) Infrastructure													
Infrastructure - Roads and bridges	12,573,219	-	-	-	19,559,796	-	-	-	-	10,586,676	-	-	-
Infrastructure - footpaths	2,120,540	-	-	-	4,174,942	-	-	-	-	1,101,818	-	-	-
Infrastructure - drainage	800,000	-	-	-	5,576,161	-	-	-	(77,597)	1,800,000	-	-	-
Infrastructure - parks and ovals	9,020,625	-	-	-	2,304,857	-	-	-	-	3,557,000	-	-	-
Infrastructure - waste facilities	-	-	-	-	-	-	-	-	-	3,060,324	-	-	-
Other infrastructure Bus Shelters	-	-	-	-	121,282	-	-	-	-	-	-	-	-
Other Infrastructure	1,144,700	-	-	-	9,859,790	-	-	-	(90,931)	4,196,283	-	-	-
Infrastructure Work in Progress	-	-	-	-	16,567,160	-	-	-	-	-	-	-	-
Total	25,659,083	-	-	-	58,163,988	-	-	-	(168,528)	24,302,101	-	-	-
(c) Right of Use Assets													
Right of use - buildings	-	-	-	-	288,051	-	-	-	-	-	-	-	-
	-	-	-	-	288,051	-	-	-	-	-	-	-	-
Total	45,552,603	210,000	418,000	208,000	80,471,609	661,834	1,191,726	529,892	(175,328)	50,338,169	240,090	432,500	192,410

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.

*Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads and bridges
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure Depot Infrastructure
Other infrastructure Bus Shelters
Other infrastructure
Right of use - buildings
Intangible assets - rehabilitation asset - landfill

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
1,476,408	1,677,467	1,476,408
4,967,724	5,331,926	4,967,724
1,054,032	1,114,568	1,054,032
1,745,328	1,694,971	1,773,096
10,878,106	9,322,115	9,952,812
1,148,736	1,230,469	1,148,736
403,776	658,990	403,776
2,023,056	1,663,809	-
38,688	57,444	-
106,116	50,245	106,116
2,206,464	2,402,960	4,449,564
54,000	60,313	35,336
655,441	947,429	-
26,757,875	26,212,705	25,367,600
1,474,860	1,370,126	1,474,860
655,441	-	-
288,552	217,381	288,552
2,113,152	1,800,160	2,113,152
1,504,788	1,916,013	1,504,788
1,567,344	2,474,779	1,567,344
6,805,056	7,549,353	6,786,392
10,987,138	9,285,546	10,243,200
123,108	115,445	123,108
1,238,436	1,483,902	1,266,204
26,757,875	26,212,705	25,367,600

By Program

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

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 - non-specialised	2 to 50 years
Buildings - specialised	50 to 75 years
Furniture and equipment	1 to 30 years
Plant and equipment	2 to 20 years
Infrastructure - Roads and bridges	12 to 800 years
Infrastructure - footpaths	1 to 80 years
Infrastructure - drainage	7 to 80 Years
Infrastructure - parks and ovals	7 to 45 Years
Other infrastructure Depot Infrastructure	12 to 43 Years
Other infrastructure Bus Shelters	1 to 20 Years
Other Infrastructure	1 to 100 Years
Right of use - buildings	Based on the remaining lease
Intangible assets - rehabilitation asset - landfill	14 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.

Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual - June Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual - June Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Self Supporting
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Y/N
Staff Housing	393250	WATC	4.8531%	9,202,611	-	(335,198)	8,867,413	(437,866)	9,521,961	-	(319,350)	9,202,611	(453,777)	9,521,961	-	(319,350)	9,202,611	(399,805)	N
Staff Housing	425341	WATC	4.8989%	93,684	-	(3,397)	90,286	(4,500)	96,919	-	(3,235)	93,684	(4,663)	96,919	-	(3,235)	93,684	(4,663)	N
Seawalls	393249	WATC	4.3931%	4,220,303	-	(467,428)	3,752,875	(174,354)	4,667,677	-	(447,374)	4,220,303	(194,481)	4,667,677	-	(447,374)	4,220,303	(194,481)	N
Seawalls	425344	WATC	4.4915%	4,035,870	-	(445,429)	3,590,441	(170,508)	4,461,771	-	(425,901)	4,035,870	(190,110)	4,461,771	-	(462,262)	3,999,509	(205,080)	N
Depot Facility	393246	WATC	4.1784%	2,417,924	-	(847,330)	1,570,594	(81,975)	3,230,638	-	(812,714)	2,417,924	(116,712)	3,230,638	-	(812,714)	2,417,924	(116,712)	N
				19,970,392	-	(2,098,783)	17,871,609	(869,203)	21,978,966	-	(2,008,574)	19,970,392	(959,743)	21,978,966	-	(2,044,935)	19,934,031	(920,741)	

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	-	-	-
Bank overdraft at balance date	-	-	-
Credit card limit	300,000	300,000	230,000
Total amount of credit unused	300,000	300,000	230,000
Loan facilities			
Loan facilities in use at balance date	17,871,609	19,970,392	19,934,031

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Town 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.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2025/26 Budget Lease Interest Repayments	Actual Principal	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding	2024/25 Actual Lease Interest repayments	Budget Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding	2024/25 Budget Lease Interest repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Port Hedland Library	Sentinel Countrywide Retail	1.6%	3 years	-	-	-	-	-	36,496	-	(31,564)	4,931	(170)	34,425	-	(34,425)	-	(431)
Port Hedland Library	Countrywide Retail	4.3%	5 years	272,692	-	(48,518)	224,174	(12,783)	-	288,051	(20,400)	267,651	(4,806)	-	-	-	-	-
Gratwick Gym Equipment	MAIA	1.2%	3 years	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				272,692	-	(48,518)	224,174	(12,783)	36,496	288,051	(51,964)	272,583	(4,976)	34,425	-	(34,425)	-	(431)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Town assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Town uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual - Jun 25				2024/25 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Reserves cash backed - Employee Leave Reserve	2,182,510	-	-	2,182,510	2,182,510	292,861	-	2,475,371	1,525,612	-	-	1,525,612
(b) Reserves cash backed - Plant Reserve	1,046,723	2,834,158	(1,783,000)	2,097,881	3,035,926	4,962,008	(3,429,579)	4,568,355	5,056,658	2,897,632	(4,886,835)	3,067,455
(c) Reserves cash backed - Airport Reserve	1,595,891	53,055	-	1,648,946	3,385,991	109,900	(1,900,000)	1,595,891	3,385,991	109,900	-	3,495,891
(d) Reserves cash backed - Landfill remediation reserve	9,297,763	1,331,104	-	10,628,867	7,853,093	2,443,827	-	10,296,920	6,255,956	1,444,670	-	7,700,626
(e) Reserves cash backed - Unfinished Works & Committed Works Reserve	2,873,173	-	(2,873,173)	-	22,166,864	732,977	(22,899,841)	-	13,622,554	-	-	13,622,554
(f) Reserves cash backed - Housing Reserve	973,957	5,032,379	(150,000)	5,856,336	1,369,238	104,719	-	1,473,957	3,310,805	104,719	(500,000)	2,915,524
(g) Reserves cash backed - Spoilbank Reserve	126,360	4,201	-	130,561	123,201	3,159	-	126,360	123,201	3,159	-	126,360
(h) Reserves cash backed - Asset Management Reserve	18,031,334	22,132,356	(9,374,418)	30,789,272	13,083,186	24,783,310	(8,017,913)	29,848,583	16,223,641	21,937,924	(16,989,777)	21,171,788
(i) Reserves cash backed - Waste Management Reserve	13,212,134	1,381,480	-	14,593,614	13,052,060	4,639,232	(2,751,564)	14,939,728	13,119,140	3,220,399	(3,060,324)	13,279,215
(j) Reserves cash backed - Strategic Reserve	86,242,007	20,249,246	(13,269,470)	93,221,783	88,116,258	12,708,223	(2,161,038)	98,663,443	87,333,895	6,387,984	(8,262,234)	85,459,645
(k) Reserves cash backed - Cyclone Emergency Response Reserve	1,193,338	2,912,846	-	4,106,184	1,163,070	1,018,459	-	2,181,529	1,163,070	30,268	-	1,193,338
(l) Reserves cash backed - Financial Risk Reserve	18,679,018	620,984	(14,292,255)	5,007,747	18,550,810	128,208	-	18,679,018	19,250,810	128,208	-	19,379,018
(m) Reserves cash backed - Public Art Reserve	-	463,125	-	463,125	-	-	-	-	-	-	-	-
(n) Reserves cash backed - Kingsford Smith Development Reserve	-	1,700,000	(225,000)	1,475,000	-	-	-	-	-	-	-	-
	155,454,208	58,714,934	(41,967,316)	172,201,826	174,082,207	51,926,883	(41,159,935)	184,849,155	170,371,333	36,264,863	(33,699,170)	172,937,026

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(a) Reserves cash backed - Employee Leave Reserve	Ongoing	To ensure that adequate funds are available to finance employee leave entitlements such as annual leave and long service leave.
(b) Reserves cash backed - Plant Reserve	Ongoing	To fund the plant replacement program.
(c) Reserves cash backed - Airport Reserve	Ongoing	To fund future Port Hedland International Airport capital works commitments.
(d) Reserves cash backed - Landfill remediation reserve	Ongoing	To fund the closure and repatriation of the existing landfill facility, while also planning for the design, development, and construction of a new landfill facility on a suitable designated site.
(e) Reserves cash backed - Unfinished Works & Committed Works Reserve	Ongoing	To transfer unspent funded expenditure on specific projects to enable identification of carryover expenditure into the next financial year.
(f) Reserves cash backed - Housing Reserve	Ongoing	To fund maintenance, refurbishment, redevelopment, and construction of Local Government provided housing.
(g) Reserves cash backed - Spoilbank Reserve	Ongoing	To fund future Spoilbank capital works commitments.
(h) Reserves cash backed - Asset Management Reserve	Ongoing	To fund the ongoing maintenance, refurbishment, renewal, replacement and development of Council owned infrastructure and property assets within the Town.
(i) Reserves cash backed - Waste Management Reserve	Ongoing	To fund the development, operation, maintenance, and capital expenditure of the Town's waste management facilities including the landfill and waste collection operations.
(j) Reserves cash backed - Strategic Reserve	Ongoing	To fund strategic projects as included in the Town's Strategic Community Plan and Corporate Business Plan.
(k) Reserves cash backed - Cyclone Emergency Response Reserve	Ongoing	To fund cyclone and emergency related projects.
(l) Reserves cash backed - Financial Risk Reserve	Ongoing	To provide funds to mitigate against financial risks including legal fees awarded against the Town, including SAT rulings, workcover claims and other unknown events potentially resulting in financial loss to the Town.
(m) Reserves cash backed - Public Art Reserve	Ongoing	New reserve to fund public art projects and commitments
(n) Reserves cash backed - Kingsford Smith Development Reserve	Ongoing	New reserve to fund the ongoing development of the Kingsford Smith Business Park

Unaudited actual 30 June 2025 figures shown

10. OTHER INFORMATION

Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCILLOR and COMMISSIONER REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Elected member [Mayor Peter Carter]			
Mayor's allowance	17,624	60,000	60,000
Meeting attendance fees	9,331	43,975	43,975
Superannuation	3,277	-	-
Other expenses	1,753	2,726	10,000
Annual allowance for ICT expenses	351	2,000	2,000
	32,336	108,701	115,975
Elected member [Deputy Mayor Ash Christensen]			
Deputy Mayor's allowance	4,406	15,000	15,000
Meeting attendance fees	6,221	31,747	31,747
Superannuation	1,317	-	-
Other expenses	1,118	923	6,375
Annual allowance for ICT expenses	351	2,000	2,000
	13,413	49,670	55,122
Elected member [Councillor Camilo Blanco]			
Meeting attendance fees	6,221	31,747	31,747
Superannuation	789	-	-
Other expenses	1,118	-	6,375
Annual allowance for ICT expenses	351	2,000	2,000
	8,478	33,747	40,122
Elected member [Councillor Lorraine Butson]			
Meeting attendance fees	6,221	31,747	31,747
Superannuation	789	-	-
Other expenses	1,118	3,079	6,375
Annual allowance for ICT expenses	351	2,000	2,000
	8,478	36,826	40,122
Elected member [Councillor Adrian McRae]			
Meeting attendance fees	6,221	31,747	31,747
Superannuation	789	-	-
Other expenses	1,118	-	6,375
Annual allowance for ICT expenses	351	2,000	2,000
	8,478	33,747	40,122
Elected member [Councillor Ambika Rebello]			
Meeting attendance fees	-	28,214	31,747
Other expenses	-	747	6,375
Annual allowance for ICT expenses	-	1,833	2,000
	-	30,795	40,122
Elected member (Councillor Tim Turner)			
Meeting attendance fees	-	18,367	31,747
Other expenses	-	531	6,375
Annual allowance for ICT expenses	-	1,333	2,000
	-	20,232	40,122
Elected member (Councillor Flo Bennet)			
Meeting attendance fees	-	11,225	31,747
Other expenses	-	531	6,375
Annual allowance for ICT expenses	-	833	2,000
	-	12,590	40,122
Elected member (Councillor Sven Arentz)			
Meeting attendance fees	-	17,721	31,747
Other expenses	-	531	6,375
Annual allowance for ICT expenses	-	1,167	2,000
	-	19,419	40,122
Commissioner (Ms Jessica Shaw)			
Commissioner Fees	87,469	-	-
Superannuation	10,496	-	-
Other expenses	14,745	-	-
Annual allowance for ICT expenses	3,500	-	-
	116,210	-	-
Commissioner (Hon Martin Aldridge)			
Commissioner Fees	87,469	-	-
Superannuation	10,496	-	-
Other expenses	14,745	-	-
Annual allowance for ICT expenses	3,500	-	-
	116,210	-	-
Commissioner (Mr Ron Yuryevich)			
Commissioner Fees	87,469	-	-
Superannuation	10,496	-	-
Other expenses	14,745	-	-
Annual allowance for ICT expenses	3,500	-	-
	116,210	-	-

Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCILLOR and COMMISSIONER REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Elected member [Mayor Vacant]			
Mayor's allowance	25,886		
Meeting attendance fees	13,705	-	-
Superannuation	1,706	-	-
Other expenses	2,575	-	-
Annual allowance for ICT expenses	515	-	-
	44,387	-	-
Elected member [Deputy Mayor Vacant]			
Deputy Mayor's allowance	6,471		
Meeting attendance fees	9,137	-	-
Superannuation	1,158	-	-
Other expenses	1,642	-	-
Annual allowance for ICT expenses	515	-	-
	18,924	-	-
Elected member [Vacant]			
Meeting attendance fees	9,137	-	-
Superannuation	1,158	-	-
Other expenses	1,642	-	-
Annual allowance for ICT expenses	515	-	-
	12,452	-	-
Elected member [Vacant]			
Meeting attendance fees	9,137	-	-
Superannuation	1,158	-	-
Other expenses	1,642	-	-
Annual allowance for ICT expenses	515	-	-
	12,452	-	-
Elected member [Vacant]			
Meeting attendance fees	9,137	-	-
Superannuation	1,158	-	-
Other expenses	1,642	-	-
Annual allowance for ICT expenses	515	-	-
	12,452	-	-
Elected member [Vacant]			
Meeting attendance fees	9,137	-	-
Superannuation	1,158	-	-
Other expenses	1,642	-	-
Annual allowance for ICT expenses	515	-	-
	12,452	-	-
Elected member [Vacant]			
Meeting attendance fees	9,137	-	-
Superannuation	1,158	-	-
Other expenses	1,642	-	-
Annual allowance for ICT expenses	515	-	-
	12,452	-	-
Elected member [Vacant]			
Meeting attendance fees	9,137	-	-
Superannuation	1,158	-	-
Other expenses	1,642	-	-
Annual allowance for ICT expenses	515	-	-
	12,452	-	-
Elected member [Vacant]			
Meeting attendance fees	9,137	-	-
Superannuation	1,158	-	-
Other expenses	1,642	-	-
Annual allowance for ICT expenses	515	-	-
	12,452	-	-
Total Council Member Remuneration	570,293	345,725	451,951
Mayor's allowance	43,510	60,000	60,000
Deputy Mayor's allowance	10,878	15,000	15,000
Meeting attendance fees	121,019	246,489	297,951
Commissioner Fees	262,407	-	-
Superannuation	49,421	-	-
Other expenses	66,170	9,069	61,000
Annual allowance for ICT expenses	16,889	15,167	18,000
	570,293	345,725	451,951

Unaudited actual 30 June 2025 figures shown

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. TRUST FUNDS

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Nominated Election Bond	-	-	-	0
Public Open Space	376,379	-	-	376,379
Mosquito Control	4,998	-	-	4,998
	381,378	-	-	381,378

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

14. 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 Town's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

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

Health

To provide an operational framework for environmental and community health.

Education and welfare

To provide services to disadvantaged persons, elderly, children and youth.

Housing

To provide and maintain staff housing.

Community amenities

To provide services required by the community.

Recreation and culture

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

Transport

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

Economic services

To help promote the Town and its economic well-being.

Other property and services

To monitor and control Council's overheads operating accounts.

ACTIVITIES

Functions relating to Councillors and the oversight of legislative compliance. Expenditure includes election costs as well as fees and allowances paid to elected members and other costs associated with members of Council.

Governance also includes other tasks such as the Town's internal audit function, Freedom of Information requests, Public Interest Disclosures and procurement policy development and oversight.

Rating, interest revenues, leased property revenues and general purpose Government grant functions. Includes the Financial Assistance Grant received from the Local Government Grants Commission, leasing revenue from Port Hedland International Airport, all other rate income and cost of assets sold.

Supervision of various by-laws, fire and emergency services and animal control. Includes expenditure for Ranger Services, State Emergency Service and disaster preparation and recovery expenses. Community safety and crime prevention initiatives, including Towns CCTV network.

Food and public health regulation and compliance, environmental health, and pest control. Expenses include food service inspections, immunisations services, mosquito and vermin control.

Community partnership funding, disability access initiatives, community services administration. Facilities including the JD Hardie Centre and asset management associated with key community buildings.

Maintenance and operational expenses associated with the provision of staff housing.

Strategic town planning and development control, all aspects of waste management such as waste collection, landfill operations, and waste minimisation; cemeteries, public toilets, cyclone preparation and response, and sanitation and litter collection.

Maintenance of public halls, civic centres, aquatic centres, beaches, recreation centres and various sporting facilities.
 Provision and maintenance of parks, gardens and playgrounds.
 Operation of libraries, galleries and other cultural facilities.
 Facilitation of Town events including Spinifex Spree, Hedland Food Festival and other community events.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities, and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Tourism and area promotion, strategic projects, leasing and administration of commercial properties, building regulation, land development, and saleyards and markets.

Remaining activities not directly attributable to other programs such as private works, plant operations, public works overheads, and building maintenance overheads.

The income and expenditure for Corporate Management, Financial Services, Human Resources and OHS, Governance, Records Management, Customer Services, Marketing and Communication, and Information Technology is also included here.

The majority of costs are distributed across other programs of Council, to better reflect the total cost of service delivery.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual - June 25*	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	77,633	46,251	77,633
Education and welfare	90,000	43,860	85,000
Housing	370,000	252,525	370,000
Community amenities	10,817,519	13,544,266	9,744,214
Recreation and culture	3,698,048	3,412,841	3,590,892
Transport	1,124,160	1,068,852	990,370
Other property and services	60,200	284,635	60,000
	16,237,560	18,653,230	14,918,110

The subsequent pages detail the fees and charges proposed to be imposed by the local government.
 Unaudited actual 30 June 2025 figures shown