SHIRE OF AUGUSTA-MARGARET RIVER

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Augusta-Margaret River a Class 2 local government conducts the operations of a local government with the following community vision:

One community, standing together with nature.

SHIRE OF AUGUSTA-MARGARET RIVER
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	33,575,227	30,905,447	31,160,675
Grants, subsidies and contributions		2,180,228	3,626,547	2,415,130
Fees and charges	15	15,805,157	16,010,679	14,480,861
Interest revenue	10(a)	1,971,933	2,238,947	1,932,066
Other revenue		42,460	28,817	78,350
		53,575,005	52,810,437	50,067,082
Expenses				
Employee costs		(26,666,525)	(23,521,182)	(24,228,529)
Materials and contracts		(15,164,838)	(15,239,698)	(15,004,722)
Utility charges		(1,590,146)	(1,443,030)	(1,492,326)
Depreciation	6	(15,732,294)	(15,699,482)	(15,455,195)
Finance costs	10(c)	(462,801)	(462,676)	(508,036)
Insurance		(1,036,500)	(1,026,113)	(962,114)
Other expenditure		(1,599,426)	(1,394,080)	(1,649,324)
		(62,252,530)	(58,786,261)	(59,300,246)
		(8,677,525)	(5,975,824)	(9,233,164)
Capital grants, subsidies and contributions		16,933,444	7,321,190	9,000,111
Profit on asset disposals	5	54,871	41,708	86,502
Loss on asset disposals	5	(78,688)	(38,847)	(181,085)
		16,909,627	7,324,051	8,905,528
Net result for the period		**8,232,102**	**1,348,227**	**(327,636)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**8,232,102**	**1,348,227**	**(327,636)**

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

SHIRE OF AUGUSTA-MARGARET RIVER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		33,725,227	30,360,018	31,160,675
Grants, subsidies and contributions		900,228	4,339,619	2,415,130
Fees and charges		15,805,157	16,010,679	14,480,861
Interest revenue		1,971,933	2,238,947	1,932,066
Goods and services tax received		0	(9,641)	0
Other revenue		42,460	28,817	78,350
		52,445,005	52,968,439	50,067,082
Payments				
Employee costs		(26,470,525)	(23,174,558)	(24,228,529)
Materials and contracts		(16,511,481)	(14,638,322)	(15,004,722)
Utility charges		(1,590,146)	(1,443,030)	(1,492,326)
Finance costs		(462,801)	(497,637)	(508,036)
Insurance paid		(1,036,500)	(1,026,113)	(962,114)
Other expenditure		(1,599,426)	(1,394,080)	(1,649,324)
		(47,670,879)	(42,173,740)	(43,845,051)
Net cash provided by operating activities	4	4,774,126	10,794,699	6,222,031
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - interest free loans	8	0	(20,000)	(20,000)
Payments for purchase of property, plant & equipment	5(a)	(5,459,483)	(3,830,757)	(7,004,921)
Payments for construction of infrastructure	5(b)	(28,551,404)	(11,099,001)	(18,908,062)
Proceeds from capital grants, subsidies and contributions		9,433,444	7,748,556	9,000,111
Proceeds from disposal of property, plant and equipment	5(a)	399,000	200,753	490,127
Proceeds on financial assets at amortised cost - interest free loans		13,000	15,500	11,500
Proceeds on disposal of financial assets at amortised cost - term deposits		0	0	10,500,000
Net cash (used in) investing activities		(24,165,443)	(6,984,949)	(5,931,245)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(1,111,702)	(1,085,175)	(1,084,013)
Payments for principal portion of lease liabilities	7	(73,096)	(86,227)	(73,098)
Net cash (used in) financing activities		(1,184,798)	(1,171,402)	(1,157,111)
Net increase (decrease) in cash held		(20,576,115)	2,638,348	(866,325)
Cash at beginning of year		40,026,042	37,387,694	26,930,749
Cash and cash equivalents at the end of the year	4	**19,449,927**	**40,026,042**	**26,064,424**

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

SHIRE OF AUGUSTA-MARGARET RIVER
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	30,917,542	28,388,984	28,635,683
Rates excluding general rates	2(a)	2,657,685	2,516,463	2,524,992
Grants, subsidies and contributions		2,180,228	3,626,547	2,415,130
Fees and charges	15	15,805,157	16,010,679	14,480,861
Interest revenue	10(a)	1,971,933	2,238,947	1,932,066
Other revenue		42,460	28,817	78,350
Profit on asset disposals	5	54,871	41,708	86,502
		53,629,876	52,852,145	50,153,584
Expenditure from operating activities				
Employee costs		(26,666,525)	(23,521,182)	(24,228,529)
Materials and contracts		(15,164,838)	(15,239,698)	(15,004,722)
Utility charges		(1,590,146)	(1,443,030)	(1,492,326)
Depreciation	6	(15,732,294)	(15,699,482)	(15,455,195)
Finance costs	10(c)	(462,801)	(462,676)	(508,036)
Insurance		(1,036,500)	(1,026,113)	(962,114)
Other expenditure		(1,599,426)	(1,394,080)	(1,649,324)
Loss on asset disposals	5	(78,688)	(38,847)	(181,085)
		(62,331,218)	(58,825,108)	(59,481,331)
Non cash amounts excluded from operating activities	3(c)	15,756,111	15,696,621	15,549,778
Amount attributable to operating activities		**7,054,769**	**9,723,658**	**6,222,031**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		16,933,444	7,321,190	9,000,111
Proceeds from disposal of property, plant and equipment	5(a)	399,000	200,753	490,127
Proceeds from financial assets at amortised cost - interest free loans		13,000	15,500	11,500
		17,345,444	7,537,443	9,501,738
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(5,459,483)	(3,830,757)	(7,004,921)
Acquisition of infrastructure	5(b)	(28,551,404)	(11,099,001)	(18,908,062)
Payments for financial assets at amortised cost - interest free loans	8(a)	0	0	(20,000)
Payments for financial assets at amortised cost - term deposits		0	0	
		(34,010,887)	(14,929,758)	(25,932,983)
Amount attributable to investing activities		**(16,665,443)**	**(7,392,315)**	**(16,431,245)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	9(a)	14,615,152	7,244,539	15,401,186
		14,615,152	7,244,539	15,401,186
Outflows from financing activities				
Repayment of borrowings	8(a)	(1,111,702)	(1,085,175)	(1,084,013)
Payments for principal portion of lease liabilities	7	(73,096)	(86,227)	(73,098)
Transfers to reserve accounts	9(a)	(6,030,941)	(9,319,590)	(7,065,137)
		(7,215,739)	(10,490,992)	(8,222,248)
Amount attributable to financing activities		**7,399,413**	**(3,246,453)**	**7,178,938**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	2,211,261	3,126,371	3,030,276
Amount attributable to operating activities		7,054,769	9,723,658	6,222,031
Amount attributable to investing activities		(16,665,443)	(7,392,315)	(16,431,245)
Amount attributable to financing activities		7,399,413	(3,246,453)	7,178,938
Surplus remaining after the imposition of general rates	3	**0**	**2,211,261**	**0**

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

SHIRE OF AUGUSTA-MARGARET RIVER
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

SHIRE OF AUGUSTA-MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the Shire of Augusta-Margaret River which is a Class 2 local gov is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

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

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

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

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

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

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Assets held for sale
• Impairment losses of non-financial assets
• Investment property
• Estimated useful life of intangible assets
• Measurement of employee benefits
• Measurement of provisions

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Residential	Gross rental valuation	0.086274	6,454	183,382,944	15,821,180	682,513	16,503,693	14,785,403	15,504,525
Residential Vacant	Gross rental valuation	0.172538	670	10,252,664	1,768,974	0	1,768,974	1,940,768	1,757,269
Industrial, Commercial, Tourism	Gross rental valuation	0.128959	1,275	57,721,864	7,443,754	0	7,443,754	7,497,596	7,349,420
Hosted STRA	Gross rental valuation	0.107617	277	8,314,080	894,736	0	894,736	0	0
UV Rural	Unimproved valuation	0.003435	743	867,182,840	2,978,773	0	2,978,773	3,026,792	2,929,547
UV 1	Unimproved valuation	0.004293	140	170,245,000	730,862	0	730,862	540,559	514,819
UV 2	Unimproved valuation	0.005152	25	28,350,000	146,059	0	146,059	125,724	114,182
UV 3	Unimproved valuation	0.006011	15	25,020,000	150,395	0	150,395	132,237	132,237
UV Conservation	Unimproved valuation	0.003491	67	86,020,000	300,296	0	300,296	339,905	333,684
Total general rates			9,666	1,436,489,392	30,235,029	682,513	30,917,542	28,388,984	28,635,683
		Minimum							
(ii) Minimum payment		$							
Residential	Gross rental valuation	1,723.00	524	8,783,160	902,852	0	902,852	861,696	864,960
Residential Vacant	Gross rental valuation	1,304.00	639	3,784,706	833,256	0	833,256	803,985	803,985
Industrial, Commercial, Tourism	Gross rental valuation	1,853.00	208	2,243,459	385,424	0	385,424	368,550	373,815
Hosted STRA	Gross rental valuation	1,788.00	1	7,280	1,788	0	1,788	0	0
UV Rural	Unimproved valuation	1,935.00	224	84,458,549	433,440	0	433,440	410,368	410,368
UV 1	Unimproved valuation	2,417.00	28	12,333,500	67,676	0	67,676	54,936	54,936
UV 2	Unimproved valuation	2,901.00	5	2,405,000	14,505	0	14,505	10,988	10,988
UV 3	Unimproved valuation	3,384.00	2	955,000	6,768	0	6,768	0	0
UV Conservation	Unimproved valuation	1,862.00	22	9,020,000	40,964	0	40,964	35,260	35,260
Total minimum payments			1,653	123,990,654	2,686,673	0	2,686,673	2,545,783	2,554,312
Total general rates and minimum payments			11,319	1,560,480,046	32,921,702	682,513	33,604,215	30,934,767	31,189,995
					32,921,702	682,513	33,604,215	30,934,767	31,189,995
Concessions (Refer note 2(f))							(28,988)	(29,320)	(29,320)
Total rates					32,921,702	682,513	33,575,227	30,905,447	31,160,675
Pensioner deferred rates interest							4,000	4,044	0
Instalment plan interest							146,000	146,476	134,700
Late payment of rate or service charge interest							280,000	359,759	150,000
							430,000	510,279	284,700

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

*Rateable Value at time of adopting budget.

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Payment in full by 24 September 2026.

Option 2 (Four Instalments)
i. The first instalment including 25% of the current amout of rates and waste charges plus the total outstanding amount of arrears, payable by 24 September 2024.
ii. The second instalment including 25% of the current amout of rates and waste charges, including instalment interest, payable by 26 November 2026.
iii. The third instalment including 25% of the current amout of rates and waste charges, including instalment interest, payable by 23 January 2027.
iv. The fourth instalment including 25% of the current amout of rates and waste charges, including instalment interest, payable by 8 April 2027.

Option 3 (Special Arrangements)
Weekly, fortnightly and other special arrangements may be accepted by the Shire upon application.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	24/09/2026	0	0.00%	11.00%
Option two				
First instalment	24/09/2026	0	4.49%	11.00%
Second instalment	26/11/2026	0	4.49%	11.00%
Third instalment	4/02/2027	0	4.49%	11.00%
Fourth instalment	8/04/2027	0	4.49%	11.00%
Option three				
Special arrangement	As agreed	0	4.49%	11.00%

(c) Objectives and Reasons for Differential Rating

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

Differential general rate and differential minimum payment

Description	Characteristics	Objects	Reasons
Residential	Properties zoned Residential under the Local Planning Scheme No. 1 and Local Planning Scheme No. 2 and which are not rated as Residential Vacant or Commercial/Industrial/Tourism.	To apply a differential rate to properties zoned and used for residential purposes, and to provide the base rate of calculation for the other GRV differential rates in the dollar and minimum payments.	To ensure that all ratepayers in this category make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Shire.

2. RATES AND SERVICE CHARGES (CONTINUED)

Residential Vacant	Properties zoned Residential under the Local Planning Scheme No. 1 and Local Planning Scheme No. 2 that are not improved by a completed habitable dwelling (including land with incomplete buildings where no Notice of completion has been issued).	To apply a differential rate and minimum payment to undeveloped properties held for residential purposes, and to encourage landowners to develop residential land.	The Shire considered the development of all vacant rateable land to be in the best interest of the community as it will improve the aesthetics of the area and provide housing stock.
Hosted STRA	Properties zoned Residential where: •A purpose for which the land is held or used is to offer short-term rental accommodation; •The property has an active registration on the WA Government Short Term Rental Accommodation Register portal as at 1 July; and •The property doesn't have Shire planning approval to operate as short-term rental accommodation.	To apply a differential rate and minimum payment to properties used as hosted short-term rental accommodation, in order to raise additional revenue to fund the level of service to these properties.	To ensure that a reasonable contribution towards the higher costs of services and facilities associated with the properties such as carparking, landscaping, street cleaning and provision of amenities, whilct recognising these costs are often lower than those associated with commercial, industrial or tourism properties.
Commercial, industrial, tourism	Properties zoned: •Commercial, Industrial or Tourism under the Local Planning Scheme No. 1 •Commercial under the Local Planning Scheme No. 2 •Other Zones (Light Industry, Industrial Development, or Tourism) under Local Planning Scheme No. 2 and: •Properties zoned Residential where a purpose for which the land is held or used is to offer home short stay accommodation primarily for tourism experiences. This is applicable to any rateable property with an active registration on 1 July on the WA Government Short-Term Rental Accommodation Register portal, and applies for the full financial year. •Properties that have planning approval to operate as short-term holiday rentals.	To apply a differential rate and minimum payment to commercial, industrial and tourism zoned properties, and properties used as short-term rental accommodation, in order to raise additional revenue to fund the level of service to these properties.	To ensure that reasonable contribution is made towards the higher costs of services and facilities associated with properties such as carparking, landscaping, street cleaning and provision of amenities.

2. RATES AND SERVICE CHARGES (CONTINUED)

UV Rural	Properties zoned: •Rural under the Local Planning Scheme No. 1 •Other zones (Priority Agriculture, Environmental Conservation or Special Use Zone) under the Local Planning Scheme No. 2 which are not rated under another UV differential rating category.	To apply a differential rate and minimum payment to properties with rural zoning and use, and to provide the base for the other UV rating categories.	The other UV categories are considered to have higher demand on Shire services and resources.
UV 1	Properties zoned: •Rural under the Local Planning Scheme No. 1 •Other zones (Priority Agriculture, Environmental Conservation or Special Use Zone) under the Local Planning Scheme No. 2 where a valid planning approval is in force for one non-rural use (other than residential use or ancillary residential use).	To apply a differential rate and minimum payment set at 125% of the base UV general rate to recognise the additional non-rural use.	The provision of non-rural uses in rural areas results in additional costs.
UV 2	Properties zoned: •Rural under the Local Planning Scheme No. 1 •Other zones (Priority Agriculture, Environmental Conservation or Special Use Zone) under the Local Planning Scheme No. 2 where a valid planning approval is in force for one non-rural use (other than residential use or ancillary residential use).	To apply a differential rate and minimum payment set at 150% of the base UV general rate to recognise the two additional non-rural uses.	The provision of non-rural uses in rural areas results in additional costs.
UV 3	Properties zoned: •Rural under the Local Planning Scheme No. 1 •Other zones (Priority Agriculture, Environmental Conservation or Special Use Zone) under the Local Planning Scheme No. 2 where a valid planning approval is in force for one non-rural use (other than residential use or ancillary residential use).	To apply a differential rate and minimum payment set at 175% of the base UV rural rate to recognise the three or more additional non-rural uses.	The provision of non-rural uses in rural areas results in additional costs.
UV Conservation	Properties zoned: •Conservation in the Local Planning Scheme No. 1 •Environmental Conservationin the Local Planning Scheme No. 2 where no valid planning approval is in force for one non-rural use (other than residential use or ancillary residential use).	To apply a differential rate and minimum payment to properties with the above zoning.	A lower differntial rate and minimum payment recognises that limited development is allowable on such land in order to maintain significant conservation and/or landscape values.

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.

Differential general rate or general rate	Proposed Rate in $	Adopted Rate in $	Reasons for the difference
Hosted STRA	0.128959	0.107617	When Council considered rate submissions received at the OM on 24/6/26, they resolved to adopt and advertise a new rating category for hosted Short-Term Residential Accommodation (STRA). These properties were initially proposed to be rated as Tourism. The rate in the dollar is 24.74% higher than the Residential rate while the tourism rate is 49.48% higher.

Minimum payment	Proposed Minimum $	Adopted Minimum $	Reasons for the difference
Hosted STRA	1,853	1,788	When Council considered rate submissions received at the OM on 24/6/26, they resolved to adopt and advertise a new rating category for hosted Short-Term Residential Accommodation (STRA). These properties were initially proposed to be rated as Tourism. The minimum payment is 3.77% higher than the Residential rate while the Tourism minimum payment is 7.54% higher.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

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

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					$	$	$		
Commercial, Industrial, Tourism	Rate	Concession	100.0%		1,853	1,755	1,755	Satellite facilities site	Provide TV broadcasting services for community benefit.
Commercial, Industrial, Tourism	Rate	Concession	50.0%		3,675	3,480	3,480	Augusta Golf Club	Not for profit organisation with limited resources.
Residential	Rate	Concession	100.0%		0	1,869	1,869	A property on the railway reserve with possible heritage value.	To minimise imposition of costs.
Commercial, Industrial, Tourism	Rate	Concession	100.0%		9,672	9,159	9,159	Carpark	To ensure privately owned land developed with a carpark is available for community use.
Commercial, Industrial, Tourism	Rate	Concession	100.0%		4,385	4,152	4,152	Land provided to Noongar Boodja trust as part of the South West Native Title Settlement.	To minimise imposition of costs.
Residential Vacant	Rate	Concession	100.0%		3,968	3,758	3,758	As above	As above
Residential Vacant	Rate	Concession	100.0%		5,435	5,147	5,147	As above	As above
					28,988	29,320	29,320		

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	19,449,927	40,026,042	26,064,424
Financial assets		13,000	13,000	13,000
Receivables		4,106,092	4,476,092	3,532,924
Inventories		396,614	386,614	246,059
Other assets		621,261	591,261	248,427
Contract assets		0	0	648,806
		24,586,894	45,493,009	30,753,640
Less: current liabilities				
Trade and other payables		(4,602,496)	(4,502,496)	(3,539,537)
Contract liabilities		(613,848)	(2,113,848)	(2,547,278)
Capital grant/contributions liabilities		4,000,000	(3,500,000)	(2,031,533)
Lease liabilities	7	45,197	(27,899)	(68,778)
Long term borrowings	8	(1,057,123)	(1,084,812)	(1,111,602)
Employee provisions		(2,994,083)	(2,798,083)	(2,258,230)
Other provisions		(2,449,469)	(4,000,000)	(3,189,122)
		(7,671,822)	(18,027,138)	(14,746,080)
Net current assets		16,915,072	27,465,871	16,007,560
Less: Total adjustments to net current assets	3(b)	(16,915,072)	(25,254,610)	(16,007,560)
Net current assets used in the Statement of Financial Activity		0	2,211,261	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Adjustments to net current assets				
Less: Reserve accounts	9	(22,371,106)	(32,758,346)	(23,553,968)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		1,057,123	1,084,812	1,111,602
- Current portion of lease liabilities		(45,197)	27,899	68,778
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions held in reserve		465,313	445,062	423,777
- Leave component not required to be funded		1,529,326	1,945,963	1,942,251
- Current portion of remediation costs		2,449,469	4,000,000	4,000,000
Total adjustments to net current assets		(16,915,072)	(25,254,610)	(16,007,560)

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

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(54,871)	(41,708)	(86,502)
Add: Loss on asset disposals	5	78,688	38,847	181,085
Add: Depreciation	6	15,732,294	15,699,482	15,455,195
Movement in current liabilities associated funds held in reserve account:				
Non cash amounts excluded from operating activities		15,756,111	15,696,621	15,549,778

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CONTRACT ASSETS
Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

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		19,449,927	40,026,042	26,064,424
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		18,984,954	38,372,194	25,611,951
		18,984,954	38,372,194	25,611,951
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	22,371,106	32,758,346	23,553,968
Contract liabilities		613,848	2,113,848	
Capital grant/contributions liabilities		(4,000,000)	3,500,000	
Unspent capital grants, subsidies and contribution liabilities				2,057,983
Total restricted financial assets		18,984,954	38,372,194	25,611,951

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		8,232,102	1,348,227	(327,636)
Non-cash items:				
Depreciation	6	15,732,294	15,699,482	15,455,195
(Profit)/loss on sale of assets	5	23,817	(2,861)	94,583
Changes in assets and liabilities:				
(Increase)/decrease in receivables		370,000	(882,437)	
(Increase) in inventories		(10,000)	(41,921)	
(Increase)/decrease in other assets		(30,000)	849,821	
(Increase)/decrease in trade and other payables		100,000	(956,299)	
(Increase)/decrease in contract liabilities		(1,906,643)	1,040,439	
(Increase)/decrease in capital grant/contributions liabilities		(1,000,000)	734,908	
Decrease in employee related provisions		196,000	326,530	
Capital grants, subsidies and contributions		(16,933,444)	(7,321,190)	(9,000,111)
Net cash provided by operating activities		4,774,126	10,794,699	6,222,031

MATERIAL ACCOUNTING POLICIES

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

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

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

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

SHIRE OF AUGUSTA-MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

2026/27 Budget

	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$		$	$	$
Buildings - specialised	1,867,546						0
Furniture and equipment	211,937						0
Plant and equipment	3,380,000		(422,817)		399,000	54,871	(78,688)
Total	5,459,483	0	(422,817)	0	399,000	54,871	(78,688)
(b) Infrastructure							
Infrastructure - roads	7,726,995						0
Infrastructure - paths	8,670,124						0
Infrastructure - drainage	366,673						0
Infrastructure - public utilities	2,496,900						0
Infrastructure - parks and reserves	1,681,260						0
Infrastructure - waste management faci	4,250,000						0
Infrastructure - aerodromes	99,554						0
Infrastructure - car parks	519,230						0
Infrastructure - marine structures	1,103,788						0
Infrastructure - caravan and camping	0						0
Infrastructure - road bridges	1,608,080						0
Cemeteries	28,800						0
Total	28,551,404	0	0	0	0	0	0
Total	34,010,887	0	(422,817)	0	399,000	54,871	(78,688)

2025/26 Actual

	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$		$	$	$
Buildings - specialised	1,019,686		(18,057)				(18,057)
Furniture and equipment	273,382						0
Plant and equipment	2,537,689		(179,835)		200,753	41,708	(20,790)
Total	3,830,757	0	(197,892)	0	200,753	41,708	(38,847)
(b) Infrastructure							
Infrastructure - roads	6,059,375						0
Infrastructure - paths	1,979,211						0
Infrastructure - drainage	227,152						0
Infrastructure - public utilities	47,787						0
Infrastructure - parks and reserves	678,026						0
Infrastructure - waste management faci	13,029						0
Infrastructure - aerodromes	214,863						0
Infrastructure - car parks	185,410						0
Infrastructure - marine structures	161,771						0
Infrastructure - caravan and camping	62,029						0
Infrastructure - road bridges	1,470,348						0
Cemeteries							0
Total	11,099,001	0	0	0	0	0	0
Total	14,929,758	0	(197,892)	0	200,753	41,708	(38,847)

2025/26 Budget

	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$		$	$	$
Buildings - specialised	1,446,621						0
Furniture and equipment	593,700						0
Plant and equipment	4,964,600		(584,710)		490,127	86,502	(181,085)
Total	7,004,921	0	(584,710)	0	490,127	86,502	(181,085)
(b) Infrastructure							
Infrastructure - roads	6,524,278						0
Infrastructure - paths	2,093,522						0
Infrastructure - drainage	512,500						0
Infrastructure - public utilities	560,040						0
Infrastructure - parks and reserves	1,633,944						0
Infrastructure - waste management faci	4,280,000						0
Infrastructure - aerodromes	243,718						0
Infrastructure - car parks	469,010						0
Infrastructure - marine structures	1,018,550						0
Infrastructure - caravan and camping	85,000						0
Infrastructure - road bridges	1,487,500						0
Cemeteries	0						0
Total	18,908,062	0	0	0	0	0	0
Total	25,912,983	0	(584,710)	0	490,127	86,502	(181,085)

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.

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	3,585,107	3,577,630	3,521,961
Furniture and equipment	268,993	268,432	264,255
Plant and equipment	1,021,639	1,019,508	1,003,644
Infrastructure - roads	7,124,355	7,109,497	6,998,872
Infrastructure - paths	592,766	591,529	582,325
Infrastructure - drainage	947,118	945,143	930,436
Infrastructure - public utilities	265,871	265,316	261,188
Infrastructure - parks and reserves	1,187,413	1,184,936	1,166,499
Infrastructure - waste management facilities	83,351	83,177	81,883
Infrastructure - aerodromes	137,966	137,678	135,536
Infrastructure - car parks	54,782	54,668	53,817
Infrastructure - marine structures	85,312	85,134	83,809
Infrastructure - caravan and camping	43,472	43,381	42,706
Infrastructure - road bridges	225,799	225,329	221,822
Right of use - plant and equipment	108,350	108,124	106,441
	15,732,294	15,699,482	15,455,195
By Program			
Governance	69,350	67,083	68,985
Law, order, public safety	537,097	464,456	400,040
Community amenities	183,230	188,230	183,595
Recreation and culture	4,320,870	4,332,317	4,267,580
Transport	9,504,600	9,504,511	9,329,035
Economic services	227,395	230,899	224,840
Other property and services	889,752	911,986	981,120
	15,732,294	15,699,482	15,455,195

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	up to 85 years
Furniture and equipment	up to 20 years
Plant and equipment	up to 20 years
Infrastructure - roads	up to 80 years
Infrastructure - paths	up to 50 years
Infrastructure - drainage	up to 80 years
Infrastructure - public utilities	up to 40 years
Infrastructure - parks and reserves	up to 50 years
Infrastructure - waste management faciliti	up to 40 years
Infrastructure - aerodromes	up to 80 years
Infrastructure - car parks	up to 60 years
Infrastructure - marine structures	up to 30 years
Infrastructure - caravan and camping	up to 80 years
Infrastructure - road bridges	up to 80 years
Right of use - plant and equipment	based on lease term

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.

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Postage meter					1,427		(3,976)	(2,549)	(37)	5,440		(4,013)	1,427	(4)	5,440	0	(3,976)	1,464	(37)
CESM utility vehicle					0		0	0	0	3,579		(3,579)	0	79	3,579	0	(3,579)	0	(9)
CESM utility pod					0		0	0	0	1,266		(1,266)	0	26	1,266	0	(1,266)	0	(4)
Patching truck					230,388		(64,277)	166,111	(13,092)	307,757		(77,369)	230,388	(6,547)	307,757	0	(64,277)	243,480	(13,092)
CESM utility vehicle		SG Fleet	2.3%	3 years	0		(4,843)	(4,843)	(13)	0		0	0	0	0	0	0	0	0
					231,815	0	(73,096)	158,719	(13,142)	318,042	0	(86,227)	231,815	(6,446)	318,042	0	(73,098)	244,944	(13,142)

MATERIAL ACCOUNTING POLICIES

LEASES
At the inception of a contract, the Shire 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 Shire 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.

8. 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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	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
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Civic Administration Building	191	WATC	5.15%	2,836,948		(458,248)	2,378,700	(137,347)	3,272,337		(435,389)	2,836,948	(159,749)	3,272,337	0	(435,389)	2,836,948	(160,207)
Cultural Centre Redevelopment	192	WATC	3.48%	584,492		(75,075)	509,417	(19,367)	657,010		(72,518)	584,492	(19,066)	657,010	0	(72,518)	584,492	(21,924)
Margaret River Youth Precinct	193	WATC	2.97%	59,325		(39,256)	20,069	(1,327)	97,436		(38,111)	59,325	(2,157)	97,436	0	(38,111)	59,325	(2,472)
Asbestos Removal and Reinstatement	194	WATC	3.20%	226,274		(111,334)	114,940	(5,913)	334,116		(107,842)	226,274	(7,233)	334,016	0	(107,842)	226,174	(9,406)
Cultural Centre Redevelopment	195	WATC	3.58%	281,114		(33,545)	247,569	(8,999)	313,558		(32,444)	281,114	(9,329)	313,558	0	(32,444)	281,114	(10,099)
Building Projects	196	WATC	1.45%	419,666		(81,518)	338,148	(5,651)	500,012		(80,346)	419,666	(5,546)	500,012	0	(80,346)	419,666	(6,822)
Aquatic Centre Renewal	197	WATC	3.97%	6,865,710		(312,726)	6,552,984	(271,055)	7,167,351		(301,641)	6,865,710	(252,583)	7,167,351	0	(300,479)	6,866,872	(283,304)
Gnarabup Café	181	WATC	6.22%	0		0	0		16,884		(16,884)	0	(567)	16,884	0	(16,884)	0	(661)
				11,273,529	0	(1,111,702)	10,161,827	(449,659)	12,358,704	0	(1,085,175)	11,273,529	(456,230)	12,358,604	0	(1,084,013)	11,274,591	(494,895)

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

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	32,000	32,000	32,000
Credit card balance at balance date	0	(9,430)	0
Total amount of credit unused	32,000	22,570	32,000
Loan facilities			
Loan facilities in use at balance date	10,161,827	11,273,529	11,274,591

MATERIAL ACCOUNTING POLICIES

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by legislation												
(a) Developer contributions fund reserve	3,213,764	762,287	(2,445,224)	1,530,827	3,082,434	1,180,876	(32,551)	4,230,759	3,071,435	554,478	(102,356)	3,523,557
(b) Infrastructure assets contributions reserve	805,295	234,036	(126,333)	912,998	772,388	40,497	0	812,885	715,675	95,252	(70,000)	740,927
(c) Cash in lieu of POS (WAPC126197, Blackwood Ave)	81,935	3,728	0	85,663	78,586	3,349	0	81,935	78,292	2,664	0	80,956
(d) Cash in lieu of POS (WAPC116132, Cowaramup)	83,458	3,797	0	87,255	80,048	3,410	0	83,458	79,748	2,713	0	82,461
(e) Cash in lieu of POS (WAPC55869, Margaret River)	125,075	5,691	0	130,766	119,964	5,111	0	125,075	119,515	4,066	0	123,581
	4,309,527	1,009,539	(2,571,557)	2,747,509	4,133,420	1,233,243	(32,551)	5,334,112	4,064,665	659,173	(172,356)	4,551,482
Restricted by council												
(f) Staff leave reserve	445,062	20,251	0	465,313	426,875	18,187	0	445,062	425,277	14,469	0	439,746
(g) Caravan Park Upgrade reserve	1,931,772	102,795	0	2,034,567	1,852,476	279,295	(926,639)	1,205,132	1,857,205	262,789	(972,891)	1,147,103
(h) Limesand Pit reserve	79,417	3,614	0	83,031	76,172	3,245	0	79,417	75,887	2,582	0	78,469
(i) Cemeteries reserve	14,905	678	0	15,583	14,297	608	0	14,905	14,243	485	0	14,728
(j) Community Loan reserve	294,749	25,783	0	320,532	282,705	27,544	(20,000)	290,249	281,680	21,082	(20,000)	282,762
(k) Cedarvale reserve	272,908	12,418	0	285,326	261,756	11,152	0	272,908	260,776	8,872	0	269,648
(l) Waste Management reserve	10,401,911	1,881,431	(5,726,182)	6,557,160	9,976,126	2,231,408	(1,352,865)	10,854,669	10,260,807	2,034,137	(5,746,352)	6,548,592
(m) Parking reserve	107,582	4,895	0	112,477	103,186	4,396	0	107,582	102,800	3,497	0	106,297
(n) Biodiversity reserve	303,318	11,033	(63,674)	250,677	290,924	12,394	(1,270)	302,048	289,794	9,861	(60,000)	239,655
(o) Community Facility reserve	6,392	289	0	6,681	6,148	244	0	6,392	6,059	208	0	6,267
(p) Plant reserve	1,520,211	747,089	(1,181,000)	1,086,300	1,458,088	828,502	(1,220,359)	1,066,231	1,453,459	874,321	(1,894,473)	433,307
(q) Cowaramup reserve	513,152	23,349	0	536,501	492,183	20,969	0	513,152	490,340	16,682	0	507,022
(r) Gravel Pits reserve	412,759	18,781	0	431,540	395,890	16,869	0	412,759	394,408	13,419	0	407,827
(s) Self insurance reserve	40,017	1,821	0	41,838	38,382	1,635	0	40,017	38,238	1,301	0	39,539
(t) Recreation Centres reserve	32,599	896	(7,500)	25,995	31,267	4,530	(7,602)	28,195	31,149	1,160	(15,000)	17,309
(u) Old Settlement reserve	339,459	73,927	(60,650)	352,736	325,585	72,462	0	398,047	322,498	67,576	(60,650)	329,424
(v) Community Grants reserve	28,015	1,275	0	29,290	26,869	1,146	0	28,015	26,768	911	0	27,679
(w) Emergency Services reserve	191,562	8,716	0	200,278	183,734	7,828	0	191,562	183,046	6,228	0	189,274
(x) Augusta Revitalisation reserve	256,933	845	0	257,778	246,374	10,559	(244,000)	12,933	244,364	8,351	(234,000)	18,715
(y) Youth Facilities reserve	133,910	61,112	(40,000)	155,022	128,436	65,408	(77,404)	116,440	125,932	57,713	(92,000)	91,645
(z) Sporting reserve	304,344	620,309	(175,000)	749,653	291,888	1,032,141	0	1,324,029	291,009	1,009,893	(163,400)	1,137,502
(aa) Roads reserve	1,193,194	54,291	(66,667)	1,180,818	1,144,433	48,761	0	1,193,194	1,140,148	38,790	0	1,178,938
(ab) Emergency Disaster Relief reserve	120,335	5,475	0	125,810	115,419	4,916	0	120,335	114,987	3,912	0	118,899
(ac) Legal/Risk reserve	79,538	3,619	0	83,157	76,286	3,252	0	79,538	76,000	2,586	0	78,586
(ad) ICT reserve	3,891,106	601,084	(1,935,317)	2,556,873	3,731,388	609,719	(1,076,515)	3,264,592	3,985,116	869,439	(2,666,000)	2,188,555
(ae) Asset Renewal reserve	3,229,290	510,488	(1,223,640)	2,516,138	3,095,262	1,054,728	(1,038,469)	3,111,521	3,857,217	1,025,613	(2,307,198)	2,575,632
(af) Storm Damage reserve	501,350	183,628	0	684,978	480,861	20,489	(250,000)	251,350	479,061	16,299	(1)	495,359
(ag) Unspent Grants Reserve	0	1,510	(1,563,965)	(1,562,455)	996,865	1,693,960	(996,865)	1,693,960	997,084	33,788	(996,865)	34,007
(ah) Revaluation Reserve	0	40,000	0	40,000	0	0	0	0	0	0	0	0
	26,645,790	5,021,402	(12,043,595)	19,623,597	26,549,875	8,086,347	(7,211,988)	27,424,234	27,825,352	6,405,964	(15,228,830)	19,002,486
	30,955,317	6,030,941	(14,615,152)	22,371,106	30,683,295	9,319,590	(7,244,539)	32,758,346	31,890,017	7,065,137	(15,401,186)	23,553,968

9. RESERVE ACCOUNTS

(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)	Developer contributions fund reserve		Funds received and used in accordance with the Developer Contributions Plan.
(b)	Infrastructure assets contributions reserve		To be used to fund future road and drainage maintenance and construction requirements.
(c)	Cash in lieu of POS (WAPC126197, Blackwood Ave)		To be used as per the conditions of the subdivision.
(d)	Cash in lieu of POS (WAPC116132, Cowaramup)		To be used as per the conditions of the subdivision.
(e)	Cash in lieu of POS (WAPC55869, Margaret River)		To be used as per the conditions of the subdivision.
	Restricted by council		
(f)	Staff leave reserve	As required	To be used to fund annual and long service leave requirements.
(g)	Caravan Park Upgrade reserve	As required	To be used for the upgrading of holiday parks and camping grounds.
(h)	Limesand Pit reserve	As required	To be used for the rehabilitation and development of the Boranup, Redgate and any other Shire limesand pits.
(i)	Cemeteries reserve	As required	To be used for the upgrade of cemeteries.
(j)	Community Loan reserve	As required	To be used for the interest-free funding of eligible groups associated with sporting and cultural activities.
(k)	Cedarvale reserve	As required	To be used to meet obligations in respect of the Cedarvale agreement for Gnarabup and future foreshore rehabilitation at Prevelly & Gnarabup.
(l)	Waste Management reserve	As required	To fund future waste facility and plant requirements.
(m)	Parking reserve	As required	To be used to fund future car parking requirements.
(n)	Biodiversity reserve	As required	To be used for the funding of biodiversity initiatives.
(o)	Community Facility reserve	As required	To be used for the construction and major maintenance of community buildings and facilities.
(p)	Plant reserve	As required	To be used for the purchase of plant, vehicles and equipment.
(q)	Cowaramup reserve	As required	To be used for infrastructure and capital improvements within the Cowaramup townsite and West Cowaramup townsite strategy area.
(r)	Gravel Pits reserve	As required	To be used for the rehabilitation and development of the Shire's gravel and other related resource reserves.
(s)	Self insurance reserve	As required	To be used to fund self insurance, workers compensation performance risk, risk management and related employee and organisational activities.
(t)	Recreation Centres reserve	As required	To be used for future improvements to recreation facilities.
(u)	Old Settlement reserve	As required	To be used to fund future improvements to facilities at the Old Settlement site.
(v)	Community Grants reserve	As required	To be used in the provision of community grants.
(w)	Emergency Services reserve	As required	To be used to support the provision of emergency services in the Shire.
(x)	Augusta Revitalisation reserve	As required	To be used for funding capital projects in Augusta.
(y)	Youth Facilities reserve	As required	To be used to renew and develop youth facilities in the Shire.
(z)	Sporting reserve	As required	To be used for development of Active Sporting Areas.
(aa)	Roads reserve	As required	To be used to renew and upgrade roads in the Shire.
(ab)	Emergency Disaster Relief reserve	As required	To provide funds for the Shire and community to respond to emergency events.
(ac)	Legal/Risk reserve	As required	To be used to assist with legal and risk matters.
(ad)	ICT reserve	As required	To provide funds for the replacement and upgrade of ICT software and hardware systems.
(ae)	Asset Renewal reserve	As required	To provide funds for the renewal of the Shire's building and infrastructure assets.
(af)	Storm Damage reserve	As required	To provide funds to assist with storm damage clean-up.
(ag)	Unspent Grants Reserve	As required	To hold Government and third party monies received in advance as well as deferred municipal funded work.
(ah)	Revaluation Reserve	As required	To be used to fund statutory external revaluations for assets and property values

10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	1,541,933	1,717,300	1,647,366
Other interest revenue	430,000	521,647	284,700
	1,971,933	2,238,947	1,932,066
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%. Rate instalment interest will be charged at 4.49%.			
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	54,000	52,414	53,986
Other services	3,400	3,500	3,681
	57,400	55,914	57,667
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	449,659	456,230	494,895
Interest on lease liabilities (refer Note 7)	13,142	6,446	13,142
	462,801	462,676	508,037

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	73,435	70,951	70,951
Meeting attendance fees	36,112	34,890	34,890
Annual allowance for ICT expenses	3,150	3,150	3,150
Travel and accommodation expenses	1,500	578	2,000
Superannuation contribution payments	13,146	8,838	9,499
	127,343	118,407	120,490
Deputy President			
Deputy President's allowance	18,359	17,592	17,738
Meeting attendance fees	26,931	25,806	26,020
Annual allowance for ICT expenses	3,150	3,124	3,395
Travel and accommodation expenses	1,500	512	2,000
Superannuation contribution payments	5,435	3,672	3,668
	55,375	50,706	52,821
Council member 1			
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,500		2,000
Superannuation contribution payments	3,232	2,173	2,181
	35,163	31,693	33,701
Council member 2			
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,500		2,000
Superannuation contribution payments	3,232	2,173	2,181
	35,163	31,693	33,701
Council member 3			
Meeting attendance fees	26,931	25,806	26,020
Annual allowance for ICT expenses	3,150	3,317	3,500
Travel and accommodation expenses	1,500	1,173	2,000
Superannuation contribution payments	3,232	2,156	2,181
	34,813	32,452	33,701
Council member 4			
Meeting attendance fees	26,931	25,806	26,020
Annual allowance for ICT expenses	3,150	3,124	3,395
Travel and accommodation expenses	1,500	1,922	2,000
Superannuation contribution payments	3,232	2,156	2,181
	34,813	33,008	33,596
Council member 5			
Meeting attendance fees	26,931	25,806	26,020
Annual allowance for ICT expenses	3,500	3,124	3,395
Travel and accommodation expenses	1,500	1,320	2,500
Superannuation contribution payments	3,232	2,156	2,181
	35,163	32,406	34,096
Council member 6			
Meeting attendance fees	26,931	17,964	26,020
Annual allowance for ICT expenses	3,150	2,175	2,445
Travel and accommodation expenses	1,500	2,257	2,500
Superannuation contribution payments	3,232	2,156	2,181
	34,813	24,552	33,146
Total Council Member Remuneration	392,646	354,917	375,252
President's allowance	73,435	70,951	70,951
Deputy President's allowance	18,359	17,592	17,738
Meeting attendance fees	224,629	208,118	217,030
Annual allowance for ICT expenses	26,250	25,014	26,280
Travel and accommodation expenses	12,000	7,762	17,000
Superannuation contribution payments	37,973	25,480	26,253
	392,646	354,917	375,252

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 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Public open space	153,000	0	0	153,000
	153,000	0	0	153,000

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
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.

13. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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 Shire'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 of 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, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Care of families and children, contributions to education and other welfare.
Housing To provide rental and staff housing.	Provision of staff and rental housing. However, the Shire has no housing of this nature.
Community amenities To provide services required by the community.	Rubbish collection and disposal services, recycling, septic tank inspection services, environmental protection initiatives, administration of town planning and regional development services and the operation of other community amenities.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.	Provision and maintenance of public halls, civic centres, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Operation and support of libraries, performing arts centres, museums and other cultural facilities.
Transport To promote safe, effective and efficient transport services to the community.	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.
Economic services To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of holiday parks and campgrounds, and provision of rural services including weed control, vermin control and standpipes.
Other property and services To monitor and control the Shire's overheads operating accounts.	Plant repair and operation costs and engineering operating costs.

15. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	644,684	561,424	623,773
General purpose funding	213,433	210,792	196,286
Law, order, public safety	215,900	178,997	215,900
Health	142,000	168,095	142,000
Education and welfare	722,814	705,050	807,444
Community amenities	7,011,376	7,379,222	6,629,999
Recreation and culture	2,448,307	2,414,024	2,072,347
Transport	250,700	302,744	178,700
Economic services	4,155,943	4,090,331	3,614,412
	15,805,157	16,010,679	14,480,861

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