

SHIRE OF AUGUSTA MARGARET RIVER

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Sustainable, inclusive, connected to place and respecting Boodja.

SHIRE OF AUGUSTA MARGARET RIVER
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	29,019,799	27,107,605	26,539,161
Grants, subsidies and contributions		1,547,183	2,154,861	1,563,221
Fees and charges	15	12,652,323	13,016,887	11,926,587
Interest revenue	10(a)	1,696,000	2,157,097	1,277,500
Other revenue		61,500	137,572	55,562
		44,976,805	44,574,022	41,362,031
Expenses				
Employee costs		(21,236,193)	(18,398,198)	(18,918,542)
Materials and contracts		(12,424,830)	(13,466,706)	(12,962,389)
Utility charges		(1,315,832)	(1,245,209)	(1,180,050)
Depreciation	6	(14,758,498)	(13,362,408)	(12,542,007)
Finance costs	10(b)	(597,455)	(514,131)	(561,915)
Insurance		(905,553)	(870,388)	(912,370)
Other expenditure		(1,459,861)	(1,162,477)	(1,437,337)
		(52,698,222)	(49,019,517)	(48,514,610)
		(7,721,417)	(4,445,495)	(7,152,579)
Capital grants, subsidies and contributions		8,814,143	3,636,799	3,511,182
Profit on asset disposals	5	40,467	6,495	27,611
Loss on asset disposals	5	(168,034)	(12,207)	(132,988)
		8,686,576	3,631,087	3,405,805
Net result for the period		965,159	(814,408)	(3,746,774)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		965,159	(814,408)	(3,746,774)

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 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 29,019,799	\$ 27,107,605	\$ 26,539,161
Grants, subsidies and contributions		1,547,183	2,933,306	0
Fees and charges		12,652,323	13,016,887	1,563,221
Service charges		0	0	11,926,587
Interest revenue		1,696,000	2,157,097	0
Goods and services tax received		0	102,233	1,277,500
Other revenue		61,500	137,572	55,562
		44,976,805	45,454,700	41,362,031

Payments

Employee costs		(21,236,193)	(18,442,444)	(18,918,542)
Materials and contracts		(12,424,830)	(12,158,056)	(12,962,389)
Utility charges		(1,315,832)	(1,245,209)	(1,180,050)
Finance costs		(597,455)	(683,522)	(561,915)
Insurance paid		(905,553)	(870,388)	(912,370)
Other expenditure		(1,459,861)	(1,162,477)	(1,437,337)
		(37,939,724)	(34,562,096)	(35,972,604)

Net cash provided by operating activities 4 7,037,081 10,892,604 5,389,427

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for financial assets at amortised cost - interest free loans		(27,000)	0	
Payments for purchase of property, plant & equipment	5(a)	(4,032,425)	(7,665,044)	(9,343,381)
Payments for construction of infrastructure	5(b)	(12,347,646)	(5,668,754)	(9,347,934)
Capital grants, subsidies and contributions		4,115,617	1,773,424	3,486,259
Proceeds from sale of property, plant and equipment	5(a)	477,000	87,127	479,000
Proceeds on financial assets at amortised cost - interest free loans		23,305	60,905	0
Net cash (used in) investing activities		(11,791,149)	(11,412,342)	(14,726,056)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(1,140,482)	(965,065)	(1,069,008)
Payments for principal portion of lease liabilities	8	(110,415)	(89,253)	(89,251)
Proceeds on disposal of cash on deposit - term deposits		3,000,000	(8,500,000)	3,200,000
Net cash provided by (used in) financing activities		1,749,103	(9,554,318)	2,041,741

Net (decrease) in cash held

Cash at beginning of year		(3,004,965)	(10,074,055)	(7,294,864)
		9,005,947	19,080,002	9,391,721
Cash and cash equivalents at the end of the year	4	6,000,982	9,005,947	2,096,857

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 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 25,085,098	\$ 23,604,025	\$ 23,057,263
Rates excluding general rates	2(a)	3,934,701	3,503,580	3,481,901
Grants, subsidies and contributions		1,547,183	2,154,861	1,563,221
Fees and charges	15	12,652,323	13,016,887	11,926,587
Interest revenue	10(a)	1,696,000	2,157,097	1,277,500
Other revenue		61,500	137,572	55,562
Profit on asset disposals	5	40,467	6,495	27,611
		45,017,273	44,580,517	41,389,642

Expenditure from operating activities

Employee costs		(21,236,193)	(18,398,198)	(18,918,542)
Materials and contracts		(12,424,830)	(13,466,706)	(12,962,389)
Utility charges		(1,315,832)	(1,245,209)	(1,180,050)
Depreciation	6	(14,758,498)	(13,362,408)	(12,542,007)
Finance costs	10(b)	(597,455)	(514,131)	(561,915)
Insurance		(905,553)	(870,388)	(912,370)
Other expenditure		(1,459,861)	(1,162,477)	(1,437,337)
Loss on asset disposals	5	(168,034)	(12,207)	(132,988)
		(52,866,256)	(49,031,724)	(48,647,573)

Non cash amounts excluded from operating activities

	3(c)	14,886,065	13,292,995	12,647,384
Amount attributable to operating activities		7,037,082	8,841,788	5,389,453

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		8,814,143	3,636,799	3,511,182
Proceeds from disposal of assets	5	477,000	87,127	479,000
Proceeds from financial assets at amortised cost - self supporting loans		23,305	60,905	35,905
		9,314,448	3,784,831	4,026,087

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(7,132,425)	(7,665,044)	(9,343,381)
Payments for construction of infrastructure	5(b)	(12,347,646)	(5,668,754)	(9,347,934)
Payments for financial assets at amortised cost - self supporting loans		(27,000)	0	
		(19,507,071)	(13,333,798)	(18,691,315)
Amount attributable to investing activities		(10,192,625)	(9,548,967)	(14,665,228)

FINANCING ACTIVITIES

Inflows from financing activities

Leases liabilities recognised	8	124,747	5,792	0
Transfers from reserve accounts	9(a)	8,596,066	6,632,494	9,766,826
		8,720,813	6,638,286	9,766,826

Outflows from financing activities

Repayment of borrowings	7(a)	(1,140,482)	(965,065)	(1,069,008)
Payments for principal portion of lease liabilities	8	(110,415)	(89,253)	(89,251)
Transfers to reserve accounts	9(a)	(5,317,525)	(7,696,454)	(3,315,577)
		(6,568,422)	(8,750,772)	(4,473,836)

Non-cash amounts excluded from financing activities

	3(d)	(124,747)	(5,792)	0
Amount attributable to financing activities		2,027,644	(2,118,278)	5,292,990

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	1,127,898	3,953,355	3,982,788
Amount attributable to investing activities		7,037,082	8,841,788	5,389,453
Amount attributable to financing activities		(10,192,625)	(9,548,967)	(14,665,228)
		2,027,644	(2,118,278)	5,292,990
Surplus/(deficit) remaining after the imposition of general rates	3	0	1,127,898	0

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

**SHIRE OF AUGUSTA MARGARET RIVER
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

The annual budget 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 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.

2023/24 actual balances

Balances shown in this budget as 2023/24 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
- 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 2024-25 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 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [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

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

Judgements, estimates and assumptions

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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Residential GRV	Gross rental valuation	0.10245	5,109	107,986,837	11,063,575	500,000	11,563,575	10,992,697	10,445,935
Residential GRV Vacant	Gross rental valuation	0.20491	215	3,544,790	726,345		726,345	631,361	631,361
Rural Residential GRV	Gross rental valuation	0.10991	726	16,452,350	1,808,327		1,808,327	1,726,830	1,726,830
Rural Residential GRV Vacant	Gross rental valuation	0.19875	128	1,793,760	356,515		356,515	317,109	317,109
Commercial, Industrial & Tourism	Gross rental valuation	0.13606	1,365	49,889,701	6,787,793		6,787,793	6,284,740	6,284,740
Rural Strata Titled Vineyard	Unimproved valuation	0.00520	0	0	0		0	0	0
UV Rural	Unimproved valuation	0.00372	752	739,041,520	2,751,452		2,751,452	2,600,222	2,600,222
UV 1 (one non rural use)	Unimproved valuation	0.00465	109	110,089,000	512,354		512,354	479,338	479,338
UV 2 (two non rural uses)	Unimproved valuation	0.00559	22	19,833,000	110,767		110,767	121,914	121,914
UV 3 (over two non rural uses)	Unimproved valuation	0.00652	15	21,052,000	137,175		137,175	135,342	135,342
UV Conservation	Unimproved valuation	0.00383	77	86,347,000	330,795		330,795	314,472	314,472
Total general rates			8,518	1,156,029,958	24,585,098	500,000	25,085,098	23,604,025	23,057,263
(j) Minimum payment									
		Minimum							
		\$							
Residential GRV	Gross rental valuation	1,556	753	9,659,601	1,171,668		1,171,668	1,155,257	1,121,148
Residential GRV Vacant	Gross rental valuation	1,712	936	4,981,510	1,602,432		1,602,432	1,253,376	1,258,272
Rural Residential GRV	Gross rental valuation	1,895	136	2,133,140	257,720		257,720	243,810	243,810
Rural Residential GRV Vacant	Gross rental valuation	2,085	31	257,490	64,635		64,635	55,636	51,662
Commercial, Industrial & Tourism	Gross rental valuation	1,673	221	2,029,754	369,733		369,733	350,680	353,868
Rural Strata Titled Vineyard	Unimproved valuation	1,025	37	1,407,000	37,925		37,925	36,149	36,149
UV Rural	Unimproved valuation	1,746	214	73,141,568	373,644		373,644	344,448	352,768
UV 1 (one non rural use)	Unimproved valuation	2,182	22	7,787,500	48,004		48,004	54,106	54,106
UV 2 (two non rural uses)	Unimproved valuation	2,619	4	1,642,000	10,476		10,476	9,988	9,988
UV 3 (over two non rural uses)	Unimproved valuation	3,055	0	0	0		0	0	0
UV Conservation	Unimproved valuation	1,681	17	5,725,000	28,577		28,577	28,836	28,836
Total minimum payments			2,371	108,764,563	3,964,814	0	3,964,814	3,532,286	3,510,607
Total general rates and minimum payments			10,889	1,264,794,521	28,549,912	500,000	29,049,912	27,136,311	26,567,870
					28,549,912	500,000	29,049,912	27,136,311	26,567,870
Concessions (Refer note 2(f))							(30,114)	(28,706)	(28,706)
Total rates					28,549,912	500,000	29,019,799	27,107,605	26,539,164

The Shire did not raise specified area rates for the year ended 30th June 2025.

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 2024/25 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 rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF AUGUSTA MARGARET RIVER
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

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 19 September 2024 (within 35 days of the issue date of the annual rates notice)

Option 2 (Four Instalments)

- i. The first instalment including 25% of the current amount of rates and waste charges plus the total outstanding amount of arrears, payable by 19 September 2024.
- ii. The second instalment including 25% of the current amount of rates and waste charges, including instalment charges, payable by 21 November 2024 (63 days after the due date of the first instalment).
- iii. The third instalment including 25% of the current amount of rates and waste charges, including instalment charges, payable by 23 January 2025 (63 days after the due date of the second instalment)
- iv. The fourth instalment including 25% of the current amount of rates and waste charges, including instalment charges, payable by 27 March 2025 (63 days after the due date of the third instalment).

Option 3 (Special Arrangement)

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
		\$	%	%
Single full payment		0	0.0%	0.0%
Option two				
First instalment		0	5.0%	11.0%
Second instalment		0	5.0%	11.0%
Third instalment		0	5.0%	11.0%
Fourth instalment		0	5.0%	11.0%

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	0	88,188	75,000
Instalment plan interest earned	160,000	161,774	75,000
Unpaid rates and service charge interest earned	180,000	212,462	80,000
	340,000	462,424	230,000

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
Residential	Developed properties zoned residential and future development that are developed.	The object of the rate for this category is to provide the base for the other GRV rate categories.	The other GRV categories are considered to have different demand and requirement characteristics to the residential category.
Residential Vacant	Vacant properties zoned residential and future development.	The object of having the same minimum payment but a higher rate in the dollar than the Residential category is to encourage land owners to develop residential land.	Excessive vacant residential land impacts upon the aesthetics of the area and does not contribute to the economic wellbeing of the Shire.
Rural Residential	Properties zoned rural residential that are developed.	The object of the rate is to raise the revenue required to provide services to these larger lots.	These larger lots are considered to generate additional infrastructure, social and administrative demands on the Shire.
Rural Residential Vacant	Properties zoned rural residential with a vacant land use.	The object is to encourage landowners to develop their property.	Excessive vacant rural residential land impacts upon the aesthetics of the area and does not contribute to the economic wellbeing of the Shire.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

Commercial, Industrial and Tourism	Industrial properties zoned Industry and Composite Industry and where land uses may include light industry, fuel depots, motor vehicle repairs, showrooms, storage facilities, warehouses or workshops. Properties zoned Service Commercial, Town Centre and Village Centre or where land uses may include café, licensed restaurants, plant nursery, shop, showroom. Properties zoned Chalet and Camping, Caravan Park and Tourism or where land uses may include camping grounds, caravan parks, chalets and holiday units and properties with planning approval to operate as short-term holiday rental are also included in this category.	The object of the rate for these categories is to raise additional revenue to fund the level of service provided to these properties and the costs that result from the visitors to these properties.	Higher costs such as carparking, landscaping, street cleaning and provision of amenities are incurred. Additional costs associated with supporting tourism and economic development also benefit property owners.
UV Rural	Properties zoned priority agriculture, general agriculture and cluster farm where the predominant use is rural.	Sets the base rate for the UV categories.	The other UV categories are considered to have a higher demand on Shire services and resources.
Strata Title Vineyard	A strata title property in the Priority Agriculture zone.	To apply a lower minimum payment than the rural category.	Property size restricts use.
UV1 (one non-rural use)	Properties where the predominant use is rural but they have one non-rural use.	Rate in the dollar is 1.25 times the base rate to recognise the additional non-rural use.	The provision of non rural uses in rural areas results in additional costs.
UV2 (two non-rural uses)	Properties where the predominant use is rural but they have two non-rural uses.	Rate in the dollar is 1.5 times the base rate to recognise the additional two non-rural uses.	The provision of non rural uses in rural areas results in additional costs.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

UV3 (three or more non-rural uses)	Properties where the predominant use is rural and more than two non-rural uses.	Rate in the dollar is 1.75 times the base rate to recognise the three or more non-rural uses..	The provision of non rural uses in rural areas results in additional costs.
UV Conservation	Properties zoned bushland protection, Leeuwin Naturaliste Ridge and Southern Ocean Foreshore protection.	To apply a lower rate in the dollar and minimum payment than the rural category.	Limited development is allowed in order to maintain significant conservation and/or landscape values.

(d) Differential Minimum Payment

Residential	Developed properties zoned residential and future development that are developed.	The object is to obtain the minimum contribution for basic services and infrastructure from owners of residential properties.	The other GRV categories are considered to have different demand and requirement characteristics to the residential category.
Residential Vacant	Vacant properties zoned residential and future development.	The object is to obtain the minimum contribution for basic services and infrastructure from owners of vacant residential properties.	Excessive vacant residential land impacts upon the aesthetics of the area and does not contribute to the economic wellbeing of the Shire.
Rural Residential	Properties zoned rural residential that are developed.	The object is to obtain the minimum contribution for basic services and infrastructure for rural residential properties which are generally larger than residential properties.	These larger lots are considered to generate additional infrastructure, social and administrative demands on the Shire.
Rural Residential Vacant	Properties zoned rural residential with a vacant land use.	The object is to obtain the minimum contribution for basic services and infrastructure from rural residential vacant land owners.	Excessive vacant rural residential land impacts upon the aesthetics of the area and does not contribute to the economic wellbeing of the Shire.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

Commercial, Industrial and Tourism	Industrial properties zoned Industry and Composite Industry and where land uses may include light industry, fuel depots, motor vehicle repairs, showrooms, storage facilities, warehouses or workshops. Properties zoned Service Commercial, Town Centre and Village Centre or where land uses may include café, licensed restaurants, plant nursery, shop, showroom. Properties zoned Chalet and Camping, Caravan Park and Tourism or where land uses may include camping grounds, caravan parks, chalets and holiday units and properties with planning approval to operate as short-term holiday rental are also included in this category.	The object is to obtain the minimum contribution for basic services and infrastructure provided for commercial, industrial and tourism zoned properties.	Higher costs such as carparking, landscaping, street cleaning and provision of amenities are incurred. Additional costs associated with supporting tourism and economic development also benefit property owners.
UV Rural	Properties zoned priority agriculture, general agriculture and cluster farm where the predominant use is rural.	The object is to obtain the minimum contribution for basic services and infrastructure provided for rural properties.	The other UV categories are considered to have a higher demand on Shire services and resources.
Strata Title Vineyard	A strata title property in the Priority Agriculture zone.	To apply a lower minimum payment than the rural category.	Property size restricts use.
UV1 (one non-rural use)	Properties where the predominant use is rural but they have one non-rural use.	The object is to obtain the minimum contribution for basic services and infrastructure provided for rural properties.	The provision of non rural uses in rural areas results in additional costs.
UV2 (two non-rural uses)	Properties where the predominant use is rural but they have two non-rural uses.	The object is to obtain the minimum contribution for basic services and infrastructure provided for rural properties.	The provision of non rural uses in rural areas results in additional costs.
UV3 (three or more non-rural uses)	Properties where the predominant use is rural and more than two non-rural uses.	The object is to obtain the minimum contribution for basic services and infrastructure provided for rural properties.	The provision of non rural uses in rural areas results in additional costs.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

UV Conservation	Properties zoned bushland protection, Leeuwin Naturaliste Ridge and Southern Ocean Foreshore protection.	To apply a lower minimum payment than the rural category.	Limited development is allowed in order to maintain significant conservation and/or landscape values.
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SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget
					\$	\$	\$
Commercial	Rate	Concession	100.0%	1,594	1,672	1,594	1,594
Commercial	Rate	Concession	50.0%	2,756	2,891	2,756	2,756
Residential	Rate	Concession	100.0%	1,524	1,599	1,524	1,524
Commercial	Rate	Concession	100.0%	9,727	10,205	9,727	9,727
Commercial	Rate	Concession	100.0%	3,826	4,013	3,826	3,826
Residential Vacant	Rate	Concession	100.0%	3,907	4,098	3,907	3,907
Residential Vacant	Rate	Concession	100.0%	5,372	5,636	5,372	5,372
					30,114	28,706	28,706

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Contract assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Short term borrowings
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

(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
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
- 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 other liabilities
- Current portion of contract liabilities
- Current portion of employee benefit provisions held in reserve
- Leave component not required to be funded
- Current portion of remediation costs
- Holiday Park Advanced Bookings

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	6,000,982	9,005,947	3,073,403
	26,265,976	26,019,405	23,860,500
	1,000,762	1,782,762	1,700,140
	485,838	685,838	156,818
	172,981	172,981	96,046
	215,480	215,480	93,186
	34,142,019	37,882,413	28,980,093
	(5,754,073)	(5,804,073)	(1,261,215)
	(2,696,079)	(3,530,193)	(6,503,208)
8	(85,559)	(110,415)	0
	(5,450)	(5,450)	0
7	(533,944)	(1,140,482)	(1,069,007)
	(3,332,013)	(2,490,442)	(2,594,653)
	(1,221,209)	(1,440,000)	(500,000)
	(13,628,327)	(14,521,055)	(11,928,083)
	20,513,692	23,361,358	17,052,010
3(b)	(20,513,689)	(22,233,460)	(17,052,008)
	0	1,127,898	0
9	(24,211,067)	(27,489,608)	(18,191,905)
	(71,100)	(49,000)	0
	(748,587)	(748,587)	0
	533,944	1,140,482	1,069,007
	85,559	110,415	0
	0	655,391	0
	0	266,622	0
	420,068	403,331	0
	2,037,494	2,037,494	0
	1,440,000	1,440,000	0
	0	0	70,890
	(20,513,689)	(22,233,460)	(17,052,008)

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Add: Loss on asset disposals

Add: Depreciation

Non-cash movements in non-current assets and liabilities:

- Pensioner deferred rates

- Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(40,467)	(6,495)	(27,611)
5	168,034	12,207	132,988
6	14,758,498	13,362,408	12,542,007
	0	(51,237)	0
	0	(23,888)	0
	14,886,065	13,292,995	12,647,384

(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	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	(124,747)	(5,792)	0
	(124,747)	(5,792)	0

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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.

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

GOODS AND SERVICES TAX (GST)

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

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

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

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.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 620,748	\$ 4,474,616	\$ 1,001,740
Term deposits		5,380,234	4,531,331	2,071,663
Total cash and cash equivalents		6,000,982	9,005,947	3,073,403
Held as				
- Unrestricted cash and cash equivalents		7,784,465	4,735,861	8,778,751
- Restricted cash and cash equivalents		(1,783,483)	4,270,086	(5,705,348)
	3(a)	6,000,982	9,005,947	3,073,403
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		(1,783,483)	4,270,086	(5,705,348)
- Restricted financial assets at amortised cost - term deposits		26,000,000	26,000,000	23,897,255
		24,216,517	30,270,086	18,191,907
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	24,211,067	27,489,608	18,191,907
Cash Advances		5,450	5,450	
Unspent borrowings	7(c)	0	7,000	
Unspent capital grants, subsidies and contribution liabilities		0	2,768,028	
		24,216,517	30,270,086	18,191,907
Reconciliation of net cash provided by operating activities to net result				
Net result		965,159	(814,408)	(3,746,774)
Depreciation	6	14,758,498	13,362,408	12,542,007
(Profit)/loss on sale of asset	5	127,567	5,712	105,377
(Increase)/decrease in receivables		0	(146,908)	
(Increase)/decrease in contract assets		0	(685,838)	
(Increase)/decrease in inventories		0	(76,936)	
Increase/(decrease) in payables		0	2,577,770	
Increase/(decrease) in contract liabilities		0	514,053	
Increase/(decrease) in unspent capital grants		0	(1,862,462)	
Increase/(decrease) in other provision		(4,698,526)	(907)	(24,923)
Increase/(decrease) in employee provisions		0	(206,456)	
Capital grants, subsidies and contributions		(4,115,617)	(1,773,424)	(3,486,259)
Net cash from operating activities		7,037,081	10,892,604	5,389,428

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 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.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Buildings - non-specialised	1,271,953					6,858,156					7,021,828				
Furniture and equipment	603,313					604,257					787,950				
Plant and equipment	5,257,159	604,567	477,000	40,467	(168,034)	202,631	92,839	87,127	6,495	(12,207)	1,533,603	584,378	479,000	27,611	(132,988)
Total	7,132,425	604,567	477,000	40,467	(168,034)	7,665,044	92,839	87,127	6,495	(12,207)	9,343,381	584,378	479,000	27,611	(132,988)
(b) Infrastructure															
Infrastructure - aerodromes	78,500					80,142					218,150				
Infrastructure - car parks	430,569					226,237					431,195				
Infrastructure - drainage	190,000					360,123					346,866				
Infrastructure - boat ramps and jetties	1,226,120					55,762					392,500				
Infrastructure - caravan and camping	95,375					18,607					25,000				
Infrastructure - parks and reserves	1,828,595					862,049					1,332,283				
Infrastructure - paths	1,377,232					234,087					807,220				
Infrastructure - roads	6,474,255					3,791,237					4,069,720				
Infrastructure - road bridges	0					40,511					0				
Infrastructure - waste management facilities	562,500					0					1,725,000				
Infrastructure - public utilities	84,500					0					0				
Total	12,347,646	0	0	0	0	5,668,754	0	0	0	0	9,347,934	0	0	0	0
Total	19,480,071	604,567	477,000	40,467	(168,034)	13,333,798	92,839	87,127	6,495	(12,207)	18,691,315	584,378	479,000	27,611	(132,988)

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.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - aerodromes
Infrastructure - car parks
Infrastructure - holiday parks & campgrounds
Infrastructure - drainage
Infrastructure - jetties and boat ramps
Infrastructure - parks and reserves
Infrastructure - paths
Infrastructure - public utilities
Infrastructure - road bridges
Infrastructure - roads
Infrastructure - waste facilities
Right of use - plant & equipment

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
3,156,194	2,857,632	2,682,184
204,133	184,823	173,476
1,004,675	909,637	853,789
133,059	120,472	113,075
47,577	43,076	40,431
46,287	41,908	39,335
830,495	751,934	705,768
84,803	76,781	72,067
1,127,536	1,020,876	958,198
542,386	491,079	460,929
263,384	238,469	223,828
224,452	203,220	190,743
6,899,864	6,247,167	5,863,615
79,172	71,683	67,282
114,480	103,651	97,287
14,758,498	13,362,408	12,542,008
17,520	21,301	16,053
342,370	354,599	445,025
1,460	116	460
214,620	205,569	181,089
4,143,568	3,494,942	3,632,912
8,969,875	8,232,699	7,115,735
227,760	209,040	245,380
841,325	844,142	905,353
14,758,498	13,362,408	12,542,007

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:

Land - freehold lan	Not depreciated
Buildings - 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 - car parks	up to 40 years
Infrastructure - paths	up to 40 years
Infrastructure - drainage	up to 80 years
Infrastructure - parks and reserves	up to 50 years
Infrastructure - boat ramps and jetties	up to 30 years
Infrastructure - waste management facilities	up to 40 years
Infrastructure - public utilities	up to 40 years
Right-of-use assets - furniture and equipment	Based on remaining 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. 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	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments	Actual Principal	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding	2023/24 Actual Interest Repayments	Budget Principal	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding	2023/24 Budget Interest Repayments
				1 July 2024			30 June 2025		1 July 2023			30 June 2024		1 July 2023			30 June 2024	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Civic and Administration Building	191	WATC	5.15%	3,786,160	0	(513,822)	3,272,338	(230,672)	4,079,042	0	(292,882)	3,786,160	(153,243)	4,079,042	0	(292,882)	3,786,160	(153,814)
Cowaramup Recreation	174	WATC	6.36%	0	0	0	0	0	32,238	0	(32,238)	0	(828)	32,238	0	(32,238)	0	(1,031)
MR Recreation Centre	187	WATC	6.68%	0	0	0	0	0	48,495	0	(48,495)	0	(1,901)	48,494	0	(48,494)	0	(2,042)
HEART	192	WATC	3.48%	744,193	0	(70,048)	674,145	(24,394)	794,720	0	(50,527)	744,193	(23,323)	794,720	0	(67,663)	727,057	(26,780)
MR Youth Precinct	193	WATC	2.97%	143,515	0	(37,000)	106,515	(3,583)	170,356	0	(26,841)	143,515	(4,112)	170,356	0	(35,921)	134,435	(4,662)
Asbestos Removal	194	WATC	3.20%	438,575	0	(104,459)	334,116	(12,789)	539,757	0	(101,182)	438,575	(12,555)	539,757	0	(101,182)	438,575	(16,066)
HEART	195	WATC	3.35%	349,477	0	(31,379)	318,098	(11,164)	375,287	0	(25,810)	349,477	(8,128)	375,287	0	(30,350)	344,937	(12,193)
Building Projects	196	WATC	1.45%	579,200	0	(79,190)	500,010	(7,978)	657,251	0	(78,051)	579,200	(7,440)	657,251	0	(78,051)	579,200	(9,118)
Aquatic Centre	197	WATC	3.97%	7,524,003	0	(288,710)	7,235,293	(295,072)	7,732,033	0	(208,030)	7,524,003	(273,327)	7,732,033	0	(277,402)	7,454,631	(306,380)
Augusta RTC	173	WATC	6.36%	0	0	0	0	0	55,709.00	0	(55,709)	0	(1,807)	55,708	0	(55,708)	0	(2,029)
Gnarabup Café	179	WATC	6.39%	0	0	0	0	0	34,195	0	(34,195)	0	(1,308)	34,193	0	(34,193)	0	(1,378)
Gnarabup Café	181	WATC	6.22%	36,576	0	(15,874)	20,702	(1,672)	47,682	0	(11,106)	36,576	(2,356)	47,682	0	(14,924)	32,758	(2,622)
				13,601,700	0	(1,140,482)	12,461,218	(587,324)	14,566,765	0	(965,065)	13,601,700	(490,328)	14,566,761	0	(1,069,008)	13,497,753	(538,115)

All borrowing repayments will be financed by general purpose revenue except for loans 192 and 193, funded from the Developer Contributions Reserve in line with the Developer Contribution Plan for those areas.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2024/25 Budget	New loans unspent at 30 June 2025	Amount as at 30 June 2025
Loan 194	Asbestos replacement and reinstatement	2017-18	\$ 7,000	\$ 7,000	\$	\$
			7,000	7,000	0	0

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Credit card limit	\$ 32,000	\$ 32,000	\$ 32,000
Total amount of credit unused	32,000	32,000	32,000
Loan facilities			
Loan facilities in use at balance date	12,461,218	13,601,700	13,497,753

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

Purpose	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Postage meter	11,330	0	(5,890)	5,440	(130)	17,036	0	(5,803)	11,233	(217)	17,134	0	(10,066)	7,068	(217)
A0 printer/plotter	5,860	0	(5,860)	0	(63)	15,927	0	(10,066)	5,861	(374)	15,927	0	(5,801)	10,126	(374)
(New) A0 printer/plotter	0	53,031	(3,889)	49,142	(461)	0	0	0	0	0	0	0	0	0	0
CESM utility vehicle (exten:	8,658	0	(8,658)	0	(275)	21,933	0	(13,714)	8,219	(209)	22,373	0	(13,714)	8,659	(209)
(New) CESM utility vehicle	0	45,948	(4,837)	41,111	(154)	0	0	0	0	0	0	0	0	0	0
CESM utility pod	1,674	0	(1,674)	0	(12)	1,038	5,792	(5,151)	1,679	(152)	6,655	0	(5,152)	1,503	(152)
(New) CESM utility pod	0	25,768	(2,981)	22,787	(555)	0	0	0	0	0	0	0	0	0	0
Patching truck	337,789	0	(76,626)	261,163	(8,480)	513,755	0	(54,519)	459,236	(22,850)	510,938	0	(54,518)	456,420	(22,850)
	365,311	124,747	(110,415)	379,643	(10,129)	569,689	5,792	(89,253)	486,228	(23,803)	573,027	0	(89,251)	483,776	(23,802)

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.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25		Budget													
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance												
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation																
(a) Developer Contributions reserve	2,592,837	584,805	(170,000)	3,007,642	1,987,843	791,912	(186,918)	2,592,837	1,981,511	428,939	(173,709)	2,236,741	1,981,511	428,939	(173,709)	2,236,741
(b) Infrastructure Assets Contributions Reserve	1,016,858	88,572	(110,000)	995,430	861,443	155,415	0	1,016,858	858,354	89,654	(30,540)	917,468	858,354	89,654	(30,540)	917,468
(c) Cash in Lieu of POS (WAPC126197, Blackwood Ave)	74,859	2,472	0	77,331	71,250	3,609	0	74,859	70,981	2,150		73,131	70,981	2,150		73,131
(d) Cash in Lieu of POS (WAPC116132, Cowaramup)	76,254	2,518	0	78,772	72,577	3,677	0	76,254	72,303	2,190		74,493	72,303	2,190		74,493
(e) Cash in Lieu of POS (WAPC 155869, Margaret River)	114,279	3,773	0	118,052	108,769	5,510	0	114,279	108,358			108,358	108,358			108,358
	3,875,087	682,140	(280,000)	4,277,227	3,101,882	960,123	(186,918)	3,875,087	3,091,507	522,933	(204,249)	3,410,191	3,091,507	522,933	(204,249)	3,410,191
Restricted by council																
(f) Staff leave reserve	406,642	13,426	0	420,068	387,039	19,603	0	406,642	385,577	11,681	0	397,258	385,577	11,681	0	397,258
(g) Caravan Park Upgrade reserve	1,881,584	268,269	(910,000)	1,239,853	1,618,233	281,958	(18,607)	1,881,584	1,512,876	46,095	(15,000)	1,543,971	1,512,876	46,095	(15,000)	1,543,971
(h) Limesand Pits reserve	72,563	2,396	0	74,959	69,067	3,496	0	72,563	68,806	2,084	0	70,890	68,806	2,084	0	70,890
(i) Cemeteries reserve	13,618	450	0	14,068	37,294	1,888	(25,564)	13,618	37,153	1,126	(16,500)	21,779	37,153	1,126	(16,500)	21,779
(j) Community Loan reserve	252,113	31,629	(27,000)	256,742	177,232	74,890	0	252,113	176,429	41,380	0	217,809	176,429	41,380	0	217,809
(k) Cedarvale reserve	249,350	8,233	0	257,583	237,330	12,032	0	249,350	236,434	7,163	0	243,597	236,434	7,163	0	243,597
(l) Waste Management reserve	8,611,943	2,778,605	(1,955,860)	9,434,688	7,495,576	1,147,244	(30,488)	8,611,943	7,296,029	689,981	(1,725,000)	6,261,010	7,296,029	689,981	(1,725,000)	6,261,010
(m) Parking reserve	98,296	3,245	0	101,541	93,557	4,739	0	98,296	93,204	2,824	0	96,028	93,204	2,824	0	96,028
(n) Biodiversity reserve	307,486	10,152	(25,000)	292,638	254,897	60,876	(8,273)	307,486	254,224	16,748	(20,000)	250,972	254,224	16,748	(20,000)	250,972
(o) Community Facility reserve	34,473	148	(30,000)	4,621	289,795	14,693	(270,000)	34,473	310,513	503	0	311,016	310,513	503	0	311,016
(p) Plant reserve	976,800	25,647	(952,121)	50,326	170,864	1,208,654	(402,718)	976,800	167,686	1,021,330	(1,606,603)	(417,587)	167,686	1,021,330	(1,606,603)	(417,587)
(q) Cowaramup reserve	468,853	15,480	0	484,333	446,250	22,602	0	468,853	444,307	15,526	0	459,833	444,307	15,526	0	459,833
(r) Gravel Pits reserve	377,125	12,451	0	389,576	358,946	18,179	0	377,125	357,590	10,833	0	368,423	357,590	10,833	0	368,423
(s) Self Insurance reserve	36,562	1,207	0	37,769	34,799	1,763	0	36,562	34,668	1,050	0	35,718	34,668	1,050	0	35,718
(t) Recreation Centres reserve	27,954	923	0	28,877	25,466	2,488	0	27,954	25,372	3,276	0	28,648	25,372	3,276	0	28,648
(u) Old Settlement reserve	259,117	50,473	0	309,590	208,469	50,648	0	259,117	207,825	44,876	0	252,701	207,825	44,876	0	252,701
(v) Community Grants reserve	25,594	845	0	26,439	24,359	1,235	0	25,594	24,267	735	0	25,002	24,267	735	0	25,002
(w) Emergency Services reserve	175,025	5,779	0	180,804	166,587	8,438	0	175,025	165,958	5,028	0	170,986	165,958	5,028	0	170,986
(x) Augusta Revitalisation Reserve	236,562	7,810	(234,000)	10,372	225,157	11,405	0	236,562	224,275	2,397	0	226,672	224,275	2,397	0	226,672
(y) Youth Facilities reserve	93,624	29,771	0	123,395	65,331	28,293	0	93,624	65,154	25,944	0	91,098	65,154	25,944	0	91,098
(z) Sporting Reserve	266,514	8,799	(43,500)	231,813	204,364	75,350	(13,200)	266,514	4,348	65,132	(65,000)	4,480	4,348	65,132	(65,000)	4,480
(aa) Roads reserve	1,090,185	35,993	0	1,126,178	1,037,632	52,553	0	1,090,185	1,033,713	31,199	0	1,064,912	1,033,713	31,199	0	1,064,912
(ab) Emergency Disaster Relief reserve	779,795	25,746	(692,274)	113,267	742,206	37,589	0	779,795	739,402	22,400	0	761,802	739,402	22,400	0	761,802
(ac) Legal/Risk reserve	72,668	2,399	0	75,067	69,163	3,504	0	72,668	68,880	1,641	0	70,521	68,880	1,641	0	70,521
(ad) ICT reserve	2,337,445	577,173	(440,832)	2,473,786	1,726,521	610,924	0	2,337,445	920,714	26,638	(117,500)	829,852	920,714	26,638	(117,500)	829,852
(ae) Asset Renewal Reserve	2,342,849	648,349	(1,343,765)	1,647,433	7,129,231	861,506	(5,676,725)	2,342,849	6,576,243	686,189	(5,996,974)	1,265,458	6,576,243	686,189	(5,996,974)	1,265,458
(af) Storm damage reserve	458,068	15,124	(1)	473,191	0	458,068	0	458,068	100,000	8,245	0	108,245	100,000	8,245	0	108,245
(ag) Unspent grants reserve	1,661,713	54,863	(1,661,713)	54,863	0	1,661,713	0	1,661,713	20,000	620		20,620	20,000	620		20,620
	23,614,521	4,635,385	(8,316,066)	19,933,840	23,295,365	6,736,331	(6,445,576)	23,614,521	21,551,647	2,792,644	(9,562,577)	14,781,714	21,551,647	2,792,644	(9,562,577)	14,781,714
	27,489,608	5,317,525	(8,596,066)	24,211,067	26,397,247	7,696,454	(6,632,494)	27,489,608	24,643,154	3,315,577	(9,766,826)	18,191,905	24,643,154	3,315,577	(9,766,826)	18,191,905

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	Purpose of the reserve
(a)	Developer Contributions 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 (WAPC 155869, Margaret River)	To be used as per the conditions of the subdivision.
(f)	Staff leave reserve	To be used to fund annual and long service leave requirements.
(g)	Caravan Park Upgrade reserve	To be used for the upgrading of holiday parks and camping grounds.
(h)	Limesand Pits reserve	To be used for the rehabilitation and development of the Boranup, Redgate and any other Shire limesand pits.
(i)	Cemeteries reserve	To be used for the upgrade of cemeteries.
(j)	Community Loan reserve	To be used for the interest-free funding of eligible groups associated with sporting and cultural activities.
(k)	Cedarvale reserve	To be used in meeting obligations in respect of the Cedarvale agreement for the Gnarabup site and future foreshore rehabilitation at Prevelly and Gnarabup.
(l)	Waste Management reserve	To fund future waste facility and plant requirements.
(m)	Parking reserve	To be used to fund future car parking requirements.
(n)	Biodiversity reserve	To be used for the funding of biodiversity initiatives.
(o)	Community Facility reserve	To be used for the construction and major maintenance of community buildings and facilities.
(p)	Plant reserve	To be used for the purchase of plant, vehicles and equipment.
(q)	Cowaramup reserve	To be used for infrastructure and capital improvements within the Cowaramup townsite and area covered by the West Cowaramup townsite strategy.
(r)	Gravel Pits reserve	To be used for the rehabilitation and development of the Shire's gravel and other related resource reserves.
(s)	Self Insurance reserve	To be used to fund self insurance, workers compensation performance risk, risk management and other related employee and organisational activities.
(t)	Recreation Centres reserve	To be used for future improvements to recreation facilities.
(u)	Old Settlement reserve	To be used to fund future improvements to facilities at the Old Settlement site.
(v)	Community Grants reserve	To be used in the provision of community grants.
(w)	Emergency Services reserve	To be used to support the provision of emergency services in the Shire.
(x)	Augusta Revitalisation Reserve	To be used for funding capital projects in Augusta.
(y)	Youth Facilities reserve	To be used to renew and develop youth facilities in the Shire.
(z)	Sporting Reserve	To be used for development of Gloucester Park.
(aa)	Roads reserve	To be used to renew and upgrade roads in the Shire.
(ab)	Emergency Disaster Relief reserve	To provide funds for the Shire and community to respond to emergency events.
(ac)	Legal/Risk reserve	To be used to assist with legal and risk matters.
(ad)	ICT reserve	To provide funds for the replacement and upgrade of ICT software and hardware systems.
(ae)	Asset Renewal Reserve	To provide funds for the renewal of the Shire's building and infrastructure assets.
(af)	Storm damage reserve	To provide funds to assist with storm damage clean-up.
(ag)	Unspent grants reserve	To hold Government and third party monies received in advance as well as deferred municipal funded work.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments
Late payment of fees and charges *
Other interest revenue

* 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 5%.

The net result includes as expenses

(b) Interest expenses (finance costs)

Borrowings (refer Note 7(a))
Interest on lease liabilities (refer Note 8)

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	450,000	440,098	400,000
Late payment of fees and charges *	346,000	370,684	157,500
Other interest revenue	900,000	1,346,316	720,000
	1,696,000	2,157,097	1,277,500
Borrowings (refer Note 7(a))	587,324	490,328	538,115
Interest on lease liabilities (refer Note 8)	10,129	23,803	23,802
	597,453	514,131	561,917

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member - Julia Meldrum			
President's allowance	68,552	45,564	0
Deputy President's allowance		5,087	16,479
Meeting attendance fees	29,302	26,525	28,175
Annual allowance for ICT expenses	3,500	2,892	3,500
Travel and accommodation expenses	2,500	5,049	3,540
	103,854	85,117	51,694
Elected member - Paula Cristoffanini (retired)			
President's allowance	0	20,351	65,915
Deputy President's allowance	0	8,509	0
Meeting attendance fees	0	20,237	21,995
Annual allowance for ICT expenses	0	2,917	3,150
Travel and accommodation expenses	0	885	3,540
	0	52,900	94,600
Elected member - Tracey Muir			
Deputy President's allowance	17,138	3,062	0
Meeting attendance fees	22,875	21,995	21,995
Annual allowance for ICT expenses	3,500	3,179	3,150
Travel and accommodation expenses	2,500	679	3,540
	46,013	28,914	28,685
Elected member - Ian Earl			
Meeting attendance fees	22,875	21,995	21,995
Annual allowance for ICT expenses	3,500	3,150	3,500
Travel and accommodation expenses	2,500	1,252	3,540
	28,875	26,397	29,035
Elected member - Kylie Kennaugh			
Meeting attendance fees	22,875	21,995	21,995
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,500		3,540
	28,875	25,495	29,035
Elected member - David Binks			
Meeting attendance fees	22,875	21,995	21,995
Annual allowance for ICT expenses	3,500	3,500	3,150
Travel and accommodation expenses	2,500	1,517	3,540
	28,875	27,012	28,685
Elected member - Brian Daniel			
Meeting attendance fees	0	6,791	21,995
Annual allowance for ICT expenses	0	973	3,150
Travel and accommodation expenses	0		3,540
	0	7,763	28,685
Elected member - Greg Boland			
Meeting attendance fees	22,875	15,204	15,186
Annual allowance for ICT expenses	3,500	2,177	2,416
Travel and accommodation expenses	2,500		2,444
	28,875	17,382	20,046
Elected member - Nicki Jones			
Meeting attendance fees	22,875	15,204	0
Annual allowance for ICT expenses	3,500	2,177	0
Travel and accommodation expenses	2,500	1,209	0
	28,875	18,590	0
Elected member - Melissa D'Ath			
Meeting attendance fees	22,875	3,546	0
Annual allowance for ICT expenses	3,500	564	0
Travel and accommodation expenses	2,500	0	0
	28,875	4,110	0
Total Elected Member Remuneration	323,117	293,680	310,465
President's allowance	68,552	65,916	65,915
Deputy President's allowance	17,138	16,658	16,479
Meeting attendance fees	189,427	175,487	175,331
Annual allowance for ICT expenses	28,000	25,029	25,516
Travel and accommodation expenses	20,000	10,590	27,224
	323,117	293,680	310,465

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Public open space	153,000			153,000
	153,000	0	0	153,000

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.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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.

SHIRE OF AUGUSTA MARGARET RIVER
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

15. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	550,522	568,847	406,265
General purpose funding	198,306	233,717	236,309
Law, order, public safety	155,900	229,657	162,000
Health	161,800	158,356	158,400
Education and welfare	387,880	421,837	316,700
Community amenities	6,539,615	6,437,124	6,299,167
Recreation and culture	1,182,200	983,324	849,200
Transport	195,700	256,192	228,946
Economic services	3,280,400	3,727,834	3,269,600
	12,652,323	13,016,887	11,926,587

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



ADOPTED BUDGET
FOR THE YEAR ENDING 30 JUNE 2025

REVENUE - General Purpose Funding

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	26,539,161	29,019,799
			Operating grants, subsidies and contributions	-	-
			Fees and charges	75,000	-
			Service charges	-	-
			Interest received	157,500	346,000
			Other income	-	-
TOTAL OPERATING INCOME				26,771,661	29,365,799
OPERATING EXPENDITURE					
			Employee costs	-	-
			Materials and contracts	-	(170,000)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				-	(170,000)
Business Unit Totals					
			Operating Income	26,771,661	29,365,799
			Operating Expenses	-	(170,000)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				26,771,661	29,195,799

GENERAL FINANCING - General Purpose Funding

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating Grants, Subsidies and Contributions	94,800	409,940
			Fees and Charges	161,309	198,306
			Interest Received	1,120,000	1,350,000
			Other Income	-	-
TOTAL OPERATING INCOME				1,376,109	1,958,246
OPERATING EXPENDITURE					
			Employee Costs	-	-
			Materials and contracts	(212,245)	(217,844)
			Interest expenses	(561,915)	(597,455)
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(774,161)	(815,299)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				35,905	(3,695)
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(1,148,262)	(1,250,897)
Business Unit Totals					
			Operating Income	1,376,109	1,958,246
			Operating Expenses	(774,161)	(815,299)
			Capital Income	35,905	(3,695)
			Capital Expenditure	(1,148,262)	(1,250,897)
TOTAL FOR BUSINESS UNIT				(510,409)	(111,644)

MEMBERS OF COUNCIL - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
<u>OPERATING INCOME</u>					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	320	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				320	3,456
<u>OPERATING EXPENDITURE</u>					
			Employee costs	-	-
			Materials and contracts	(32,836)	(23,400)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(431,360)	(378,617)
TOTAL OPERATING EXPENDITURE				(464,196)	(402,017)
<u>CAPITAL INCOME</u>					
TOTAL CAPITAL INCOME				-	-
<u>CAPITAL EXPENDITURE</u>					
TOTAL CAPITAL EXPENDITURE				-	-
<u>Business Unit Totals</u>					
			Operating Income	320	3,456
			Operating Expenses	(464,196)	(402,017)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(463,876)	(398,561)

EXECUTIVE - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	-
OPERATING EXPENDITURE					
			Employee costs	(927,150)	(1,311,924)
			Materials and contracts	(78,183)	(88,865)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(1,017,549)	(1,400,789)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	-	-
			Operating Expenses	(1,017,549)	(1,400,789)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(1,017,549)	(1,400,789)

FINANCE - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	90,340	84,329
			Fees and charges	50,319	74,207
			Service charges	-	-
			Interest received	-	-
			Other income	3,562	6,500
TOTAL OPERATING INCOME				144,221	165,036
OPERATING EXPENDITURE					
			Employee costs	(676,782)	(704,988)
			Materials and contracts	(235,975)	(300,371)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	(755,470)	(745,500)
TOTAL OPERATING EXPENDITURE				(1,668,227)	(1,750,859)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	144,221	165,036
			Operating Expenses	(1,668,227)	(1,750,859)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(1,524,006)	(1,585,823)

RECORDS - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	500	1,200
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				500	1,200
OPERATING EXPENDITURE					
			Employee costs	(180,416)	-
			Materials and contracts	(7,193)	(6,900)
			Depreciation on non-current assets	(8,471)	(2,555)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(196,080)	(9,455)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	500	1,200
			Operating Expenses	(196,080)	(9,455)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(195,580)	(8,255)

CORPORATE PLANNING & PERFORMANCE - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	-
OPERATING EXPENDITURE					
			Employee costs	(332,896)	(186,653)
			Materials and contracts	(110,929)	(56,500)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(443,825)	(243,153)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	-	-
			Operating Expenses	(443,825)	(243,153)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(443,825)	(243,153)

CUSTOMER EXPERIENCE - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
<u>OPERATING INCOME</u>					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	206,630	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				206,630	-
<u>OPERATING EXPENDITURE</u>					
			Employee costs	(1,134,202)	(703,962)
			Materials and contracts	(169,744)	(161,612)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(125,000)	-
TOTAL OPERATING EXPENDITURE				(1,428,946)	(865,574)
<u>CAPITAL INCOME</u>					
TOTAL CAPITAL INCOME				-	-
<u>CAPITAL EXPENDITURE</u>					
TOTAL CAPITAL EXPENDITURE				-	-
<u>Business Unit Totals</u>					
			Operating Income	206,630	-
			Operating Expenses	(1,428,946)	(865,574)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(1,222,316)	(865,574)

CUSTOMER SERVICE - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
<u>OPERATING INCOME</u>					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	214,860
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	214,860
<u>OPERATING EXPENDITURE</u>					
			Employee costs	-	(509,468)
			Materials and contracts	-	(4,766)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				-	(514,234)
<u>CAPITAL INCOME</u>					
TOTAL CAPITAL INCOME				-	-
<u>CAPITAL EXPENDITURE</u>					
TOTAL CAPITAL EXPENDITURE				-	-
<u>Business Unit Totals</u>					
			Operating Income	-	214,860
			Operating Expenses	-	(514,234)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				-	(299,374)

CORPORATE SERVICES - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Last Year Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	271,748	8,300
			Fees and charges	-	203,575
			Service charges	-	-
			Interest received	-	-
			Other income	1,723	-
TOTAL OPERATING INCOME				545,220	211,875
OPERATING EXPENDITURE					
			Employee Costs	-	-
			Materials and contracts	(68,603)	(86,380)
			Utility charges	(384,940)	(273,242)
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(453,543)	(359,622)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	545,220	211,875
			Operating Expenses	(453,543)	(359,622)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				91,677	(147,747)

INFORMATION COMMUNICATION TECHNOLOGY - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	1,200	-
TOTAL OPERATING INCOME				1,200	-
OPERATING EXPENDITURE					
			Employee costs	(454,848)	(825,777)
			Materials and contracts	(1,260,449)	(1,283,845)
			Depreciation on non-current assets	(5,252)	(14,235)
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(1,720,550)	(2,123,857)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(277,000)	(412,438)
Business Unit Totals					
			Operating Income	1,200	-
			Operating Expenses	(1,720,550)	(2,123,857)
			Capital Income	-	-
			Capital Expenditure	(277,000)	(412,438)
TOTAL FOR BUSINESS UNIT				(1,996,350)	(2,536,295)

HUMAN RESOURCES - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted	2024-25 Adopted
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and	9,250	9,000
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				9,250	9,000
OPERATING EXPENDITURE					
			Employee costs	(788,680)	(874,314)
			Materials and contracts	(90,175)	(93,610)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(878,855)	(967,924)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	9,250	9,000
			Operating Expenses	(878,855)	(967,924)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(869,605)	(958,924)

COMMUNITY PLANNING & DEVELOPMENT - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	60,500	34,000
			Fees and charges	26,496	26,680
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				86,996	60,680
OPERATING EXPENDITURE					
			Employee costs	(542,658)	(493,238)
			Materials and contracts	(309,876)	(290,960)
			Utility charges	-	-
			Depreciation on non-current assets	(2,330)	(730)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(370,000)	(370,000)
TOTAL OPERATING EXPENDITURE				(1,224,864)	(1,154,928)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	86,996	60,680
			Operating Expenses	(1,224,864)	(1,154,928)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(1,137,868)	(1,094,248)

LEGAL & GOVERNANCE - Governance

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
<u>OPERATING INCOME</u>					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	30,000	30,000
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				30,000	30,000
<u>OPERATING EXPENDITURE</u>					
			Employee costs	(450,865)	(623,227)
			Materials and contracts	(74,360)	(88,160)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(525,225)	(711,387)
<u>CAPITAL INCOME</u>					
TOTAL CAPITAL INCOME				-	-
<u>CAPITAL EXPENDITURE</u>					
TOTAL CAPITAL EXPENDITURE				-	-
<u>Business Unit Totals</u>					
			Operating Income	30,000	30,000
			Operating Expenses	(525,225)	(711,387)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(495,225)	(681,387)

COMMUNITY FIRE & EMERGENCY SERVICES - Law, Order and Public Safety

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
Emergency Management					
OPERATING INCOME					
			Rates	-	0
			Operating grants, subsidies and contributions	36,620	44,167
			Fees and charges	-	0
			Service charges	-	0
			Interest received	-	0
			Other income	-	0
TOTAL OPERATING INCOME				36,620	44,167
OPERATING EXPENDITURE					
			Materials and contracts	(34,020)	(41,460)
			Utility charges	-	0
			Depreciation on non-current assets	(40,986)	(40,880)
			Interest expenses	-	0
			Insurance expenses	(2,600)	(2,707)
			Other expenditure	-	0
			<i>SES LGGS Scheme Approved Application</i>	<i>(34,020)</i>	<i>(44,167)</i>
			<i>Shire Funded</i>	<i>(43,586)</i>	<i>(40,880)</i>
TOTAL OPERATING EXPENDITURE				(77,606)	(85,047)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	0
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	0

COMMUNITY FIRE & EMERGENCY SERVICES - Law, Order and Public Safety

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
<u>Business Unit Totals</u>					
			Operating Income	36,620	44,167
			Operating Expenses	(77,606)	(85,047)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(40,986)	(40,880)

COMMUNITY FIRE & EMERGENCY SERVICES - Law, Order and Public Safety

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
Fire Prevention					
OPERATING INCOME					
			Rates	-	0
			Operating grants, subsidies and contributions	909,300	740,000
			Fees and charges	-	-
			Service charges	-	0
			Interest received	-	0
			Other income	-	0
TOTAL OPERATING INCOME				909,300	740,000
OPERATING EXPENDITURE					
			Employee costs	(266,558)	(286,606)
			Materials and contracts	(814,835)	(700,134)
			Utility charges	(20,000)	(20,500)
			Depreciation on non-current assets	(394,697)	(292,000)
			Interest expenses	-	0
			Insurance expenses	(74,300)	(77,346)
			Other expenditure	-	0
			Profit / Loss on Asset Disposals	-	0
			<i>BFB LGGS Scheme Approved Application</i>	<i>(292,300)</i>	<i>(300,004)</i>
			<i>Shire Funded</i>	<i>(691,090)</i>	<i>(616,582)</i>
TOTAL OPERATING EXPENDITURE				(1,570,390)	(1,376,586)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	3,100,000
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	(3,100,000)

COMMUNITY FIRE & EMERGENCY SERVICES - Law, Order and Public Safety

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
<u>Business Unit Totals</u>					
			Operating Income	909,300	740,000
			Operating Expenses	(1,570,390)	(1,376,586)
			Capital Income	-	3,100,000
			Capital Expenditure	-	(3,100,000)
TOTAL FOR BUSINESS UNIT				(661,090)	(636,586)

RANGERS - Law Order & Public Safety

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	20,000	20,000
			Fees and charges	162,000	155,900
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				182,000	175,900
OPERATING EXPENDITURE					
			Employee costs	(671,262)	(684,544)
			Materials and contracts	(205,070)	(189,606)
			Utility charges	-	-
			Depreciation on non-current assets	(9,342)	(9,490)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(885,674)	(883,640)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(50,000)	-
Business Unit Totals					
			Operating Income	182,000	175,900
			Operating Expenses	(885,674)	(883,640)
			Capital Income	-	-
			Capital Expenditure	(50,000)	-
TOTAL FOR BUSINESS UNIT				(753,674)	(707,740)

BEACH LIFEGUARDS

Law Order & Public Safety

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	-
OPERATING EXPENDITURE					
			Employee costs	-	-
			Materials and contracts	(175,950)	(185,250)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(175,950)	(185,250)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	-	-
			Operating Expenses	(175,950)	(185,250)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(175,950)	(185,250)

LIBRARIES - Recreation and Culture

COA	IE	JOB	ET	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME						
				Rates	-	-
				Operating grants, subsidies and contributions	13,600	7,300
				Fees and charges	30,400	31,800
				Service charges	-	-
				Interest received	-	-
				Other income	-	-
TOTAL OPERATING INCOME					44,000	39,100
OPERATING EXPENDITURE						
				Employee costs	(856,692)	(893,064)
				Materials and contracts	(236,272)	(243,912)
				Utility charges	(16,968)	(11,000)
				Depreciation on non-current assets	(96,068)	(97,090)
				Interest expenses	-	-
				Insurance expenses	-	-
				Other expenditure	-	-
TOTAL OPERATING EXPENDITURE					(1,206,000)	(1,245,066)
CAPITAL INCOME						
TOTAL CAPITAL INCOME					-	-
CAPITAL EXPENDITURE						
TOTAL CAPITAL EXPENDITURE					(10,000)	(123,040)
Business Unit Totals						
				Operating Income	44,000	39,100
				Operating Expenses	(1,206,000)	(1,245,066)
				Capital Income	-	-
				Capital Expenditure	(10,000)	(123,040)
TOTAL FOR BUSINESS UNIT					(1,172,000)	(1,329,006)

ENVIRONMENTAL HEALTH - Health and Administration

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	158,400	161,800
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				158,400	161,800
OPERATING EXPENDITURE					
			Employee costs	(622,560)	(532,817)
			Materials and contracts	(68,800)	(68,720)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(691,360)	(601,537)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	158,400	161,800
			Operating Expenses	(691,360)	(601,537)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(532,960)	(439,737)

OUTSIDE SCHOOL HOURS CARE - Education and Welfare

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	22,000	20,000
			Fees and charges	316,700	395,880
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				338,700	415,880
OPERATING EXPENDITURE					
			Employee costs	(340,138)	(354,133)
			Materials and contracts	(69,682)	(74,545)
			Utility charges	-	-
			Depreciation on non-current assets	(460)	(1,460)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(410,280)	(430,138)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	338,700	415,880
			Operating Expenses	(410,280)	(430,138)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(71,580)	(14,258)

WASTE SERVICES - Community Amenities

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	5,902,367	6,119,575
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				5,902,367	6,119,575
OPERATING EXPENDITURE					
			Employee costs	(786,765)	(805,949)
			Materials and contracts	(2,940,541)	(2,883,168)
			Utility charges	(4,992)	(5,798)
			Depreciation on non-current assets	(170,649)	(214,620)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(8,500)	(24,360)
TOTAL OPERATING EXPENDITURE				(3,911,447)	(3,933,895)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(1,725,000)	(622,500)
Business Unit Totals					
			Operating Income	5,902,367	6,119,575
			Operating Expenses	(3,911,447)	(3,933,895)
			Capital Income	-	-
			Capital Expenditure	(1,725,000)	(622,500)
TOTAL FOR BUSINESS UNIT				265,920	1,563,180

PLANNING & DEVELOPMENT SERVICES - Community Amenities

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	391,800	415,040
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				391,800	415,040
OPERATING EXPENDITURE					
			Employee costs	(1,314,568)	(1,395,162)
			Materials and contracts	(273,980)	(281,100)
			Utility charges	-	-
			Depreciation on non-current assets	(10,440)	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(1,598,988)	(1,676,262)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				384,000	499,200
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	391,800	415,040
			Operating Expenses	(1,598,988)	(1,676,262)
			Capital Income	384,000	499,200
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(823,188)	(762,022)

LANDCARE & ENVIRONMENTAL SERVICES - Community Amenities

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	0
			Operating grants, subsidies and contributions	72,761	46,283
			Fees and charges	5,000	5,000
			Service charges	-	0
			Interest received	-	0
			Other income	-	0
TOTAL OPERATING INCOME				77,761	51,283
OPERATING EXPENDITURE					
			Employee costs	(318,464)	(333,458)
			Materials and contracts	(473,020)	(382,471)
			Utility charges	-	0
			Depreciation on non-current assets	-	0
			Interest expenses	-	0
			Insurance expenses	-	0
			Other expenditure	(330,000)	(320,000)
TOTAL OPERATING EXPENDITURE				(1,121,484)	(1,035,929)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	0
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	0
Business Unit Totals					
			Operating Income	77,761	51,283
			Operating Expenses	(1,121,484)	(1,035,929)
			Capital Income	-	0
			Capital Expenditure	-	0
TOTAL FOR BUSINESS UNIT				(1,043,723)	(984,646)

MAJOR PROJECTS - Recreation & Culture

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	0
			Operating grants, subsidies and contributions	-	0
			Fees and charges	-	0
			Service charges	-	0
			Interest received	-	0
			Other income	-	0
TOTAL OPERATING INCOME				-	0
OPERATING EXPENDITURE					
			Employee costs	(86,002)	0
			Materials and contracts	-	0
			Utility charges	-	0
			Depreciation on non-current assets	-	0
			Interest expenses	-	0
			Insurance expenses	-	0
			Other expenditure	-	0
TOTAL OPERATING EXPENDITURE				(86,002)	0
CAPITAL INCOME					
TOTAL CAPITAL INCOME				170,000	0
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(5,996,554)	(30,000)
Business Unit Totals					
			Operating Income	-	0
			Operating Expenses	(86,002)	0
			Capital Income	170,000	0
			Capital Expenditure	(5,996,554)	(30,000)
TOTAL FOR BUSINESS UNIT				(5,912,556)	(30,000)

COMMUNITY BUILDINGS - Recreation and Culture

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	0
			Operating grants, subsidies and contributions	-	0
			Fees and charges	-	0
			Service charges	-	0
			Interest received	-	0
			Other income	-	0
TOTAL OPERATING INCOME				-	-
OPERATING EXPENDITURE					
			Employee costs	(360,892)	(376,600)
			Materials and contracts	(1,237,553)	(1,293,712)
			Utility charges	(80,004)	(105,000)
			Depreciation on non-current assets	(1,421,762)	(1,427,150)
			Interest expenses	-	0
			Insurance expenses	-	0
			Other expenditure	(45,000)	(17,000)
			Loss on Sale of Assets	-	0
TOTAL OPERATING EXPENDITURE				(3,145,211)	(3,219,462)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(994,224)	(869,663)
Business Unit Totals					
			Operating Income	-	-
			Operating Expenses	(3,145,211)	(3,219,462)
			Capital Income	-	-
			Capital Expenditure	(994,224)	(869,663)
TOTAL FOR BUSINESS UNIT				(4,139,435)	(4,089,125)

MARGARET RIVER RECREATION CENTRE

Recreation and Culture

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
			OPERATING INCOME		
			Rates	-	0
			Operating grants, subsidies and contributions	-	0
			Fees and charges	751,500	1,059,500
			Service charges	-	0
			Interest received	-	0
			Other income	-	0
			TOTAL OPERATING INCOME	751,500	1,059,500
			OPERATING EXPENDITURE		
			Employee costs	(1,207,902)	(1,625,499)
			Materials and contracts	(605,177)	(428,498)
			Utility charges	(252,252)	(283,200)
			Depreciation on non-current assets	(450,541)	(653,073)
			Interest expenses	-	0
			Insurance expenses	-	0
			Other expenditure	(10,000)	(10,000)
			TOTAL OPERATING EXPENDITURE	(2,525,872)	(3,000,270)
			CAPITAL INCOME		
			TOTAL CAPITAL INCOME	-	0
			CAPITAL EXPENDITURE		
			TOTAL CAPITAL EXPENDITURE	(378,000)	(226,875)
			Business Unit Totals		
			Operating Income	751,500	1,059,500
			Operating Expenses	(2,525,872)	(3,000,270)
			Capital Income	-	-
			Capital Expenditure	(378,000)	(226,875)
			TOTAL FOR BUSINESS UNIT	(2,152,372)	(2,167,645)

SPORTING RESERVES

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	19,200	21,600
			Fees and charges	21,500	26,500
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				40,700	48,100
OPERATING EXPENDITURE					
			Employee costs	-	-
			Materials and contracts	(74,300)	(68,950)
			Utility charges	-	-
			Depreciation on non-current assets	(328,002)	(336,165)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(10,000)	(10,000)
			Profit on sale of assets	-	-
TOTAL OPERATING EXPENDITURE				(412,302)	(415,115)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				50,000	17,125
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(200,500)	(118,000)
Business Unit Totals					
			Operating Income	40,700	48,100
			Operating Expenses	(412,302)	(415,115)
			Capital Income	50,000	17,125
			Capital Expenditure	(200,500)	(118,000)
TOTAL FOR BUSINESS UNIT				(522,102)	(467,890)

AUGUSTA RECREATION

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	44,800	50,400
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				44,800	50,400
OPERATING EXPENDITURE					
			Employee costs	(32,898)	(22,810)
			Materials and contracts	(46,590)	(74,564)
			Utility charges	(9,420)	(9,500)
			Depreciation on non-current assets	(97,979)	(97,820)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(186,887)	(204,694)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(8,500)	(8,500)
Business Unit Totals					
			Operating Income	44,800	50,400
			Operating Expenses	(186,887)	(204,694)
			Capital Income	-	-
			Capital Expenditure	(8,500)	(8,500)
				(150,587)	(162,794)

MARGARET RIVER HEART

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	0
			Operating grants, subsidies and contributions	65,000	6,160
			Fees and charges	1,000	14,000
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				66,000	20,160
OPERATING EXPENDITURE					
			Employee costs	(499,210)	(530,727)
			Materials and contracts	(587,905)	(578,519)
			Utility charges	(20,000)	(40,000)
			Depreciation on non-current assets	(500,558)	(505,525)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
			Loss on Sale of Assets	-	-
TOTAL OPERATING EXPENDITURE				(1,607,673)	(1,654,771)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	66,000	20,160
			Operating Expenses	(1,607,673)	(1,654,771)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(1,541,673)	(1,634,611)

PARKS and GARDENS - Recreation and Culture

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	29,450	30,898
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
			Profit on Sale of Assets	-	-
TOTAL OPERATING INCOME				29,450	30,898
OPERATING EXPENDITURE					
			Employee costs	(1,071,034)	(759,207)
			Materials and contracts	(753,513)	(1,362,452)
			Utility charges	(29,120)	(4,318)
			Depreciation on non-current assets	(738,002)	(1,026,745)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(2,591,669)	(3,152,722)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				67,000	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(1,124,779)	(1,729,845)
Business Unit Totals					
			Operating Income	29,450	30,898
			Operating Expenses	(2,591,669)	(3,152,722)
			Capital Income	67,000	-
			Capital Expenditure	(1,124,779)	(1,729,845)
TOTAL FOR BUSINESS UNIT				(3,619,998)	(4,851,669)

ASSET SERVICES - Transport

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	40,200	32,750
			Fees and charges	228,946	195,700
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				269,146	228,450
OPERATING EXPENDITURE					
			Employee costs	(603,530)	(610,876)
			Materials and contracts	(495,438)	(510,763)
			Utility charges	(335,900)	(351,960)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(4,000)	(5,400)
TOTAL OPERATING EXPENDITURE				(1,438,868)	(1,478,999)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(115,000)	(74,500)
Business Unit Totals					
			Operating Income	269,146	228,450
			Operating Expenses	(1,438,868)	(1,478,999)
			Capital Income	-	-
			Capital Expenditure	(115,000)	(74,500)
TOTAL FOR BUSINESS UNIT				(1,284,722)	(1,325,049)

MAINTENANCE - Transport

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	-
OPERATING EXPENDITURE					
			Employee costs	(797,860)	(1,075,373)
			Materials and contracts	(3,686,271)	(3,485,291)
			Utility charges	-	(2,624)
			Depreciation on non-current assets	(7,115,735)	(8,969,875)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
			Loss on sale of assets	-	-
TOTAL OPERATING EXPENDITURE				(11,599,866)	(13,533,163)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	-	-
			Operating Expenses	(11,599,866)	(13,533,163)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(11,599,866)	(13,533,163)

PLANT PROGRAM - Transport

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
			Profit on Sale of Assets	27,611	40,467
TOTAL OPERATING INCOME				27,611	40,467
OPERATING EXPENDITURE					
			Employee costs	-	-
			Materials and contracts	(30,000)	(30,000)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
			Loss on Sale of Assets	(132,988)	(168,034)
TOTAL OPERATING EXPENDITURE				(162,988)	(198,034)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				479,000	477,000
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(1,533,603)	(1,960,159)
Business Unit Totals					
			Operating Income	27,611	40,467
			Operating Expenses	(162,988)	(198,034)
			Capital Income	479,000	477,000
			Capital Expenditure	(1,533,603)	(1,960,159)
TOTAL FOR BUSINESS UNIT				(1,189,981)	(1,640,726)

HOLIDAY PARKS - Economic Services

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	2,836,100	2,962,400
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				2,836,100	2,962,400
OPERATING EXPENDITURE - ALL PARKS					
			Employee costs	(897,952)	(1,006,538)
			Materials and contracts	(371,284)	(444,500)
			Utility charges	(206,000)	(170,000)
			Depreciation on non-current assets	(245,380)	(227,760)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
			Loss on sale of assets	-	-
TOTAL OPERATING EXPENDITURE				(1,720,615)	(1,848,798)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(25,000)	(145,375)
Business Unit Totals					
			Operating Income	2,836,100	2,962,400
			Operating Expenses	(1,720,615)	(1,848,798)
			Capital Income	-	-
			Capital Expenditure	(25,000)	(145,375)
TOTAL FOR BUSINESS UNIT				1,090,485	968,227

BUILDING SERVICES - Economic Services

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	301,200	318,000
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				301,200	318,000
OPERATING EXPENDITURE					
			Employee costs	(228,994)	(241,755)
			Materials and contracts	(17,660)	(17,720)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(247,854)	(259,475)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	301,200	318,000
			Operating Expenses	(247,854)	(259,475)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				53,346	58,525

SUSTAINABLE ECONOMY - Economic Services

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	63,000	-
			Fees and charges	132,300	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				195,300	-
OPERATING EXPENDITURE					
			Employee costs	(93,608)	(280,679)
			Materials and contracts	(223,440)	(50,660)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(80,000)	(205,000)
TOTAL OPERATING EXPENDITURE				(397,048)	(536,339)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	195,300	-
			Operating Expenses	(397,048)	(536,339)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(201,748)	(536,339)

PUBLIC WORKS OVERHEADS - Other Property and Services

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	7,000	8,000
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				7,000	8,000
OPERATING EXPENDITURE					
			Employee costs	(2,033,974)	(2,778,545)
			Materials and contracts	1,979,865	2,635,424
			Depreciation on non-current assets	-	-
			Insurance	-	-
			Utility charges	(20,000)	(16,000)
			Depreciation on non-current assets	(88,993)	(90,155)
TOTAL OPERATING EXPENDITURE				(163,103)	(249,276)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	7,000	8,000
			Operating Expenses	(163,103)	(249,276)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(156,103)	(241,276)

PLANT OPERATING COSTS - Other Property and Services

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	4,000	8,000
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				4,000	8,000
OPERATING EXPENDITURE					
			Employee costs	(334,182)	(403,300)
			Materials and contracts	1,110,890	1,067,280
			Utility charges	-	-
			Depreciation on non-current assets	(816,360)	(751,170)
			Interest expenses	-	-
			Other expenditure	(80,000)	(80,000)
TOTAL OPERATING EXPENDITURE				(119,652)	(167,190)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	4,000	8,000
			Operating Expenses	(119,652)	(167,190)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(115,652)	(159,190)

OTHER PROPERTY & SERVICES - Other Property and Services

COA	IE	JOB	DESCRIPTION	2023-24 Adopted Budget	2024-25 Adopted Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	5,000	5,000
			Fees and charges	52,000	55,000
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				57,000	60,000
OPERATING EXPENDITURE					
			Employee costs	(5,000)	(5,000)
			Materials and contracts	(3,000)	(500)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
			Loss on Disposal of Assets	-	-
TOTAL OPERATING EXPENDITURE				(8,000)	(5,500)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	57,000	60,000
			Operating Expenses	(8,000)	(5,500)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				49,000	54,500