

SHIRE OF WONGAN-BALLIDU
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Inclusive communities and thriving places, offering a vibrant future for all.
The Shire's mission is to provide the foundations for community and business to lead and flourish into the future.

SHIRE OF WONGAN-BALLIDU
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) | 3,565,703 | 3,405,437 | 3,391,941 |
| Grants, subsidies and contributions | | 971,699 | 3,070,654 | 491,067 |
| Fees and charges | 15 | 711,377 | 643,925 | 684,397 |
| Interest revenue | 10(a) | 191,000 | 231,014 | 143,180 |
| Other revenue | | 204,700 | 163,187 | 108,050 |
| | | 5,644,479 | 7,514,217 | 4,818,635 |
| Expenses | | | | |
| Employee costs | | (2,813,607) | (2,541,746) | (2,716,739) |
| Materials and contracts | | (1,577,128) | (1,725,500) | (1,530,009) |
| Utility charges | | (398,106) | (410,000) | (394,853) |
| Depreciation | 6 | (8,484,522) | (8,484,522) | (3,656,297) |
| Finance costs | 10(c) | (41,000) | (43,600) | (43,600) |
| Insurance | | (292,363) | (313,875) | (290,861) |
| Other expenditure | | (385,937) | (365,000) | (389,644) |
| | | (13,992,663) | (13,884,243) | (9,022,003) |
| | | (8,348,184) | (6,370,026) | (4,203,368) |
| Capital grants, subsidies and contributions | | 4,678,244 | 3,463,625 | 4,866,395 |
| Profit on asset disposals | 5 | 51,388 | 24,396 | 15,280 |
| Loss on asset disposals | 5 | (32,984) | (12,914) | (35,273) |
| | | 4,696,648 | 3,475,107 | 4,846,402 |
| Net result for the period | | (3,651,536) | (2,894,919) | 643,034 |
| Other comprehensive income for the period | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | (3,651,536) | (2,894,919) | 643,034 |

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

| | Note | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|--|-------------|---------------------------|---------------------------|---------------------------|
| Receipts | | \$ | \$ | \$ |
| Rates | | 3,565,703 | 3,410,904 | 3,391,941 |
| Grants, subsidies and contributions | | 971,699 | 3,326,775 | 1,234,125 |
| Fees and charges | | 711,377 | 643,925 | 684,397 |
| Interest revenue | | 191,000 | 231,014 | 143,180 |
| Other revenue | | 204,700 | 163,187 | 108,050 |
| | | 5,644,479 | 7,775,805 | 5,561,693 |
| Payments | | | | |
| Employee costs | | (2,813,607) | (2,679,383) | (2,716,739) |
| Materials and contracts | | (1,577,128) | (1,463,811) | (1,777,124) |
| Utility charges | | (398,106) | (410,000) | (394,853) |
| Finance costs | | (41,000) | (44,020) | (43,600) |
| Insurance paid | | (292,363) | (313,875) | (290,861) |
| Other expenditure | | (385,937) | (365,000) | (389,644) |
| | | (5,508,141) | (5,276,089) | (5,612,821) |
| Net cash provided by (used in) operating activities | 4 | 136,338 | 2,499,716 | (51,128) |

CASH FLOWS FROM INVESTING ACTIVITIES

| | | | | |
|--|------|-------------|-------------|-------------|
| Payments for purchase of property, plant & equipment | 5(a) | (4,540,355) | (2,280,901) | (3,266,178) |
| Payments for construction of infrastructure | 5(b) | (5,267,859) | (3,401,431) | (5,514,878) |
| Payments for intangible assets | 5(c) | 0 | 0 | (100,000) |
| Capital grants, subsidies and contributions | | 4,815,126 | 2,718,894 | 4,416,323 |
| Proceeds from sale of property, plant and equipment | 5(a) | 541,000 | 136,072 | 248,000 |
| Proceeds on financial assets at amortised cost - self supporting loans | 7(a) | 18,400 | 18,400 | 18,400 |
| Net cash (used in) investing activities | | (4,433,688) | (2,808,966) | (4,198,333) |

CASH FLOWS FROM FINANCING ACTIVITIES

| | | | | |
|--|------|------------------|------------------|------------------|
| Repayment of borrowings | 7(a) | (106,400) | (106,400) | (106,400) |
| Payments for principal portion of lease liabilities | 8 | (8,882) | (8,882) | (8,882) |
| Proceeds from new borrowings | 7(a) | 1,500,000 | 0 | 750,000 |
| Net cash provided by (used in) financing activities | | 1,384,718 | (115,282) | 634,718 |
| Net (decrease) in cash held | | (2,912,632) | (424,532) | (3,614,743) |
| Cash at beginning of year | | 6,710,551 | 7,135,083 | 7,135,084 |
| Cash and cash equivalents at the end of the year | 4 | 3,797,919 | 6,710,551 | 3,520,341 |

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

SHIRE OF WONGAN-BALLIDU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

Rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
Proceeds from disposal of assets
Proceeds from financial assets at amortised cost - self supporting loans

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure
Payments for intangible assets

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Payments for principal portion of lease liabilities
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

| Note | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|---------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| 2(a)(i) | 3,565,703 | 3,405,437 | 3,391,941 |
| | 971,699 | 3,070,654 | 491,067 |
| 15 | 711,377 | 643,925 | 684,397 |
| 10(a) | 191,000 | 231,014 | 143,180 |
| | 204,700 | 163,187 | 108,050 |
| 5 | 51,388 | 24,396 | 15,280 |
| | 5,695,867 | 7,538,613 | 4,833,915 |
| | (2,813,607) | (2,541,746) | (2,716,739) |
| | (1,577,128) | (1,725,500) | (1,530,009) |
| | (398,106) | (410,000) | (394,853) |
| 6 | (8,484,522) | (8,484,522) | (3,656,297) |
| 10(c) | (41,000) | (43,600) | (43,600) |
| | (292,363) | (313,875) | (290,861) |
| | (385,937) | (365,000) | (389,644) |
| 5 | (32,984) | (12,914) | (35,273) |
| | (14,025,647) | (13,897,157) | (9,057,276) |
| 3(c) | 8,466,118 | 8,463,040 | 3,676,290 |
| | 136,338 | 2,104,496 | (547,071) |
| | 4,678,244 | 3,463,625 | 4,866,395 |
| 5 | 541,000 | 136,072 | 248,000 |
| 7(a) | 18,400 | 18,400 | 18,400 |
| | 5,237,644 | 3,618,097 | 5,132,795 |
| 5(a) | (4,540,355) | (2,280,901) | (3,266,178) |
| 5(b) | (5,267,859) | (3,401,431) | (5,514,878) |
| 5(c) | 0 | 0 | (100,000) |
| | (9,808,214) | (5,682,332) | (8,881,056) |
| | (4,570,570) | (2,064,235) | (3,748,261) |
| 7(a) | 1,500,000 | 0 | 750,000 |
| 9(a) | 1,192,800 | 1,341,800 | 1,840,346 |
| | 2,692,800 | 1,341,800 | 2,590,346 |
| 7(a) | (106,400) | (106,400) | (106,400) |
| 8 | (8,882) | (8,882) | (8,882) |
| 9(a) | (1,209,165) | (945,636) | (893,129) |
| | (1,324,447) | (1,060,918) | (1,008,411) |
| | 1,368,353 | 280,882 | 1,581,935 |
| 3 | 3,065,879 | 2,744,736 | 2,713,397 |
| | 136,338 | 2,104,496 | (547,071) |
| | (4,570,570) | (2,064,235) | (3,748,261) |
| | 1,368,353 | 280,882 | 1,581,935 |
| 3 | 0 | 3,065,879 | 0 |

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

**CITY OF SOMEWHERE
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET**

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SHIRE OF WONGAN-BALLIDU
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 WONGAN-BALLIDU
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 total revenue | 2023/24 Budget total revenue |
|---|------------------------|----------------|----------------------|----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| | | \$ | | \$ | \$ | \$ | \$ | \$ | \$ |
| (i) General rates | | | | | | | | | |
| Wongan Hills | Gross rental valuation | 0.08901 | 457 | 7,614,224 | 677,742 | 0 | 677,742 | 655,685 | 645,954 |
| Ballidu and Cadoux | Gross rental valuation | 0.08901 | 68 | 626,112 | 55,730 | 0 | 55,730 | 51,122 | 51,122 |
| Rural | Unimproved valuation | 0.00610 | 271 | 444,409,500 | 2,710,898 | 0 | 2,710,898 | 2,588,189 | 2,584,424 |
| Mining | Unimproved valuation | 0.00610 | 2 | 292,248 | 1,783 | 0 | 1,783 | 2,415 | 2,415 |
| Total general rates | | | 798 | 452,942,084 | 3,446,153 | 0 | 3,446,153 | 3,297,411 | 3,283,915 |
| | | Minimum | | | | | | | |
| (ii) Minimum payment | | \$ | | | | | | | |
| Wongan Hills | Gross rental valuation | 782 | 61 | 200,792 | 47,702 | 0 | 47,702 | 43,210 | 43,210 |
| Ballidu and Cadoux | Gross rental valuation | 422 | 26 | 15,791 | 10,972 | 0 | 10,972 | 8,844 | 8,844 |
| Rural | Unimproved valuation | 422 | 21 | 818,389 | 8,862 | 0 | 8,862 | 7,236 | 7,236 |
| Mining | Unimproved valuation | 422 | 29 | 323,864 | 12,238 | 0 | 12,238 | 10,854 | 10,854 |
| Total minimum payments | | | 137 | 1,358,836 | 79,774 | 0 | 79,774 | 70,144 | 70,144 |
| Total general rates and minimum payments | | | 935 | 454,300,920 | 3,525,927 | 0 | 3,525,927 | 3,367,555 | 3,354,059 |
| (iii) Ex-gratia rates | | | | | | | | | |
| CBH | | | | | 39,776 | 0 | 39,776 | 37,882 | 37,882 |
| Total ex-gratia rates | | | 0 | 0 | 39,776 | 0 | 39,776 | 37,882 | 37,882 |
| Total rates | | | | | 3,565,703 | 0 | 3,565,703 | 3,405,437 | 3,391,941 |

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 WONGAN-BALLIDU
 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.

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---|------------|---------------------------------------|---------------------------------------|---------------------------------------|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | 30/09/2024 | 0.00 | 0.0% | 11.0% |
| Option two | | | | |
| First instalment | 30/09/2024 | 0.00 | 0.0% | 11.0% |
| Second instalment | 2/12/2024 | 14.00 | 5.5% | 11.0% |
| Third instalment | 3/02/2025 | 14.00 | 5.5% | 11.0% |
| Fourth instalment | 7/04/2025 | 14.00 | 5.5% | 11.0% |
| | | 2024/25 Budget revenue | 2023/24 Actual revenue | 2023/24 Budget revenue |
| | | \$ | \$ | \$ |
| Instalment plan admin charge revenue | | 5,000 | 4,641 | 5,000 |
| Instalment plan interest earned | | 9,000 | 7,257 | 9,000 |
| Unpaid rates and service charge interest earned | | 12,000 | 12,594 | 10,000 |
| | | 26,000 | 24,492 | 24,000 |

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

SHIRE OF WONGAN-BALLIDU
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
Capital grant/contribution liability
Lease liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(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
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of employee benefit provisions held in reserve

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 | 3,797,919 | 6,710,551 | 3,520,341 |
| | 18,400 | 18,400 | 18,400 |
| | 463,782 | 463,782 | 234,361 |
| | 0 | 452,858 | 0 |
| | 10,000 | 10,000 | 28,151 |
| | 65,893 | 65,893 | 86,799 |
| | 4,355,994 | 7,721,484 | 3,888,052 |
| | (619,763) | (798,857) | (319,742) |
| | 0 | (136,882) | (333,471) |
| 8 | (8,004) | (8,882) | (8,882) |
| 7 | (106,400) | (106,400) | (106,400) |
| | (343,016) | (343,016) | (403,963) |
| | 0 | 0 | (5,079) |
| | (1,077,183) | (1,394,037) | (1,177,537) |
| | 3,278,811 | 6,327,447 | 2,710,515 |
| 3(b) | (3,278,811) | (3,261,568) | (2,710,515) |
| | 0 | 3,065,879 | 0 |
| 9 | (3,416,657) | (3,400,292) | (2,849,239) |
| | (18,400) | (18,400) | (18,400) |
| | 106,400 | 106,400 | 106,400 |
| | 8,004 | 8,882 | 8,882 |
| | 41,842 | 41,842 | 41,842 |
| | (3,278,811) | (3,261,568) | (2,710,515) |

SHIRE OF WONGAN-BALLIDU
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

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 | (51,388) | (24,396) | (15,280) |
| 5 | 32,984 | 12,914 | 35,273 |
| 6 | 8,484,522 | 8,484,522 | 3,656,297 |
| | 0 | (10,000) | 0 |
| | 8,466,118 | 8,463,040 | 3,676,290 |

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 WONGAN-BALLIDU
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 | | \$ 381,262 | \$ 3,310,259 | \$ 671,102 |
| Term deposits | | 3,416,657 | 3,400,292 | 2,849,239 |
| Total cash and cash equivalents | | 3,797,919 | 6,710,551 | 3,520,341 |
| Held as | | | | |
| - Unrestricted cash and cash equivalents | | 381,262 | 3,173,377 | 337,631 |
| - Restricted cash and cash equivalents | | 3,416,657 | 3,537,174 | 3,182,710 |
| | 3(a) | 3,797,919 | 6,710,551 | 3,520,341 |
| 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 | | 3,416,657 | 3,537,174 | 3,182,710 |
| | | 3,416,657 | 3,537,174 | 3,182,710 |
| The assets are restricted as a result of the specified purposes associated with the liabilities below: | | | | |
| Financially backed reserves | 9 | 3,416,657 | 3,400,292 | 2,849,239 |
| Unspent capital grants, subsidies and contribution liabilities | | 0 | 136,882 | 333,471 |
| | | 3,416,657 | 3,537,174 | 3,182,710 |
| Reconciliation of net cash provided by operating activities to net result | | | | |
| Net result | | (3,651,536) | (2,894,919) | 643,034 |
| Depreciation | 6 | 8,484,522 | 8,484,522 | 3,656,297 |
| (Profit)/loss on sale of asset | 5 | (18,404) | (11,482) | 19,993 |
| (Increase)/decrease in receivables | | 0 | 514,605 | 743,058 |
| (Increase)/decrease in contract assets | | 452,858 | (398,383) | 0 |
| Increase/(decrease) in payables | | (315,976) | 255,589 | (247,115) |
| Increase/(decrease) in unspent capital grants | | (136,882) | (611,697) | (450,072) |
| Capital grants, subsidies and contributions | | (4,678,244) | (2,838,519) | (4,416,323) |
| Net cash from operating activities | | 136,338 | 2,499,716 | (51,128) |

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 WONGAN-BALLIDU
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 | | | | |
|--|--------------------------|----------------------------------|---------------------------------|-----------------------|---------------------|--------------------------|----------------------------------|---------------------------------|-----------------------|---------------------|--------------------------|----------------------------------|---------------------------------|-----------------------|---------------------|
| | Disposals - Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Disposals - Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Disposals - Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
| (a) Property, Plant and Equipment | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Land - freehold land | | | | | | | | | | | 200,000 | 0 | 0 | 0 | 0 |
| Buildings - non-specialised | 466,651 | 0 | 0 | 0 | 0 | 996,064 | 0 | 0 | 0 | 0 | 29,191 | 0 | 0 | 0 | 0 |
| Buildings - specialised | 2,565,296 | 0 | 0 | 0 | 0 | 100,735 | 0 | 0 | 0 | 0 | 1,694,381 | 0 | 0 | 0 | 0 |
| Furniture and equipment | 84,195 | 0 | 0 | 0 | 0 | 52,132 | 0 | 0 | 0 | 0 | 96,060 | 0 | 0 | 0 | 0 |
| Plant and equipment | 980,000 | 388,004 | 400,000 | 12,980 | (984) | 1,074,631 | 108,118 | 108,799 | 11,748 | (12,914) | 1,090,546 | 241,973 | 212,000 | 8,030 | (35,273) |
| Motor vehicles | 444,213 | 0 | 141,000 | 38,408 | (32,000) | 57,339 | 14,625 | 27,273 | 12,648 | 0 | 156,000 | 26,020 | 36,000 | 7,250 | 0 |
| Total | 4,540,355 | 388,004 | 541,000 | 51,388 | (32,984) | 2,280,901 | 122,743 | 136,072 | 24,396 | (12,914) | 3,266,178 | 267,993 | 248,000 | 15,280 | (35,273) |
| (b) Infrastructure | | | | | | | | | | | | | | | |
| Infrastructure - roads | 4,698,877 | 0 | 0 | 0 | 0 | 3,064,250 | 0 | 0 | 0 | 0 | 5,058,724 | 0 | 0 | 0 | 0 |
| Infrastructure - footpaths | 65,047 | 0 | 0 | 0 | 0 | 141,075 | 0 | 0 | 0 | 0 | 134,665 | 0 | 0 | 0 | 0 |
| Infrastructure - other | 503,935 | 0 | 0 | 0 | 0 | 196,106 | 0 | 0 | 0 | 0 | 321,489 | 0 | 0 | 0 | 0 |
| Total | 5,267,859 | 0 | 0 | 0 | 0 | 3,401,431 | 0 | 0 | 0 | 0 | 5,514,878 | 0 | 0 | 0 | 0 |
| (c) Intangible Assets | | | | | | | | | | | | | | | |
| Computer Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 |
| Total | 9,808,214 | 388,004 | 541,000 | 51,388 | (32,984) | 5,682,332 | 122,743 | 136,072 | 24,396 | (12,914) | 8,881,056 | 267,993 | 248,000 | 15,280 | (35,273) |

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

6. DEPRECIATION

By Class

| |
|---------------------------------------|
| Buildings - non-specialised |
| Buildings - specialised |
| Furniture and equipment |
| Plant and equipment |
| Motor vehicles |
| Infrastructure - roads |
| Infrastructure - footpaths |
| Infrastructure - drainage |
| Infrastructure - parks and ovals |
| Infrastructure - carparks |
| Infrastructure - signs |
| Infrastructure - other |
| Right of use - furniture and fittings |

By Program

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

| 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|-------------------|-------------------|-------------------|
| \$ | \$ | \$ |
| 153,825 | 153,825 | 152,140 |
| 820,560 | 820,560 | 784,882 |
| 32,391 | 32,391 | 32,391 |
| 429,506 | 429,506 | 489,584 |
| 61,276 | 61,276 | 78,911 |
| 6,249,326 | 6,249,326 | 1,433,899 |
| 64,403 | 64,403 | 55,593 |
| 285,770 | 285,770 | 109,327 |
| 142,575 | 142,575 | 215,335 |
| 7,527 | 7,527 | 0 |
| 607 | 607 | 3,241 |
| 230,186 | 230,186 | 300,994 |
| 6,570 | 6,570 | 0 |
| 8,484,522 | 8,484,522 | 3,656,297 |
| 115,054 | 115,054 | 125,945 |
| 16,246 | 16,246 | 24,585 |
| 42,557 | 42,557 | 42,596 |
| 24,812 | 24,812 | 26,907 |
| 14,779 | 14,779 | 14,858 |
| 39,820 | 39,820 | 42,069 |
| 1,047,186 | 1,047,186 | 1,110,058 |
| 6,661,098 | 6,661,098 | 1,671,411 |
| 97,049 | 97,049 | 115,368 |
| 425,921 | 425,921 | 482,500 |
| 8,484,522 | 8,484,522 | 3,656,297 |

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.

Estimated useful lives by asset class/sub-class:

| | |
|---|-----------------|
| Buildings - non-specialised | 30 - 50 years |
| Buildings - specialised | 50 - 80 years |
| Furniture and equipment | 4 - 10 years |
| Plant and equipment | 5 - 15 years |
| Motor vehicles | 2 - 5 years |
| Infrastructure - roads - pavement | 10 - 15 years |
| Infrastructure - roads - formation | non-depreciable |
| Infrastructure - roads - surface | 5 - 10 years |
| Infrastructure - roads - table drains | non-depreciable |
| Infrastructure - roads - kerbing | 30 - 35 years |
| Infrastructure - footpaths | 25 - 50 Years |
| Infrastructure - drainage - stormwater | 60 Years |
| Infrastructure - drainage - culverts | 60 Years |
| Infrastructure - parks & ovals - minor assets | 5 Years |
| Infrastructure - parks & ovals - water tanks & standpipes | 10 Years |
| Infrastructure - parks & ovals - reticulation | 10 Years |
| Infrastructure - parks & ovals - lighting | 10 Years |

AMORTISATION

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

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

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

Estimated useful lives by asset class/sub-class:

| | |
|---|-----------------|
| Infrastructure - parks & ovals - shelters/sheds/gazebos | 15 Years |
| Infrastructure - parks & ovals - fencing | 10 - 15 Years |
| Infrastructure - parks & ovals - playground equipment | 10 - 15 Years |
| Infrastructure - parks & ovals - sandpits | 10 - 15 Years |
| Infrastructure - parks & ovals - cemeteries | 25 Years |
| Infrastructure - parks & ovals - walk trails | 30 Years |
| Infrastructure - parks & ovals - garden beds | 30 Years |
| Infrastructure - parks & ovals - retaining walls | 30 Years |
| Infrastructure - parks & ovals - retaining & paving | 40 Years |
| Infrastructure - parks & ovals - retaining walls | 15 - 20 Years |
| Infrastructure - parks & ovals - paths | 30 Years |
| Infrastructure - parks & ovals - RV areas | 10 - 15 Years |
| Infrastructure - signs | 10 - 15 Years |
| Infrastructure - other | 15 - 60 Years |
| Infrastructure - carparks - formation | non-depreciable |
| Infrastructure - carparks - pavement | 50 - 60 Years |
| Infrastructure - carparks - surface | 5 - 10 Years |
| Infrastructure - carparks - kerbing | 30 Years |

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget Principal 1 July 2024 | 2024/25 Budget New Loans | 2024/25 Budget Principal Repayments | Budget Principal outstanding 30 June 2025 | 2024/25 Budget Interest Repayments | Actual Principal 1 July 2023 | 2023/24 Actual New Loans | 2023/24 Actual Principal Repayments | Actual Principal outstanding 30 June 2024 | 2023/24 Actual Interest Repayments | Budget Principal 1 July 2023 | 2023/24 Budget New Loans | 2023/24 Budget Principal Repayments | Budget Principal outstanding 30 June 2024 | 2023/24 Budget Interest Repayments |
|------------------------------------|-------------|-------------|---------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation Centre Improvements | 152 | WATC | 2.05% | 1,618,321 | 0 | (88,000) | 1,530,321 | (35,000) | 1,706,321 | 0 | (88,000) | 1,618,321 | (35,800) | 1,706,321 | 0 | (88,000) | 1,618,321 | (35,800) |
| Construction of Aged Persons Units | 151B | WATC | 3.65% | 189,941 | 0 | (18,400) | 171,541 | (6,000) | 208,341 | 0 | (18,400) | 189,941 | (7,800) | 208,341 | 0 | (18,400) | 189,941 | (7,800) |
| Lake Ninan/Hinds BFB Fire Shed | N/A | WATC | 4.59% | 0 | 1,500,000 | 0 | 1,500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 750,000 | 0 | 750,000 | 0 |
| | | | | 1,618,321 | 0 | (88,000) | 1,530,321 | (35,000) | 1,706,321 | 0 | (88,000) | 1,618,321 | (35,800) | 1,706,321 | 0 | (88,000) | 1,618,321 | (35,800) |
| Self Supporting Loans | | | | | | | | | | | | | | | | | | |
| Construction of Aged Persons Units | 151B | WATC | 3.7% | 189,941 | 0 | (18,400) | 171,541 | (6,000) | 208,341 | 0 | (18,400) | 189,941 | (7,800) | 208,341 | 0 | (18,400) | 189,941 | (7,800) |
| Lake Ninan/Hinds BFB Fire Shed | N/A | WATC | 4.6% | 0 | 1,500,000 | 0 | 1,500,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 750,000 | 0 | 750,000 | 0 |
| | | | | 189,941 | 1,500,000 | (18,400) | 1,671,541 | (6,000) | 208,341 | 0 | (18,400) | 189,941 | (7,800) | 208,341 | 750,000 | (18,400) | 939,941 | (7,800) |
| | | | | 1,808,262 | 1,500,000 | (106,400) | 3,201,862 | (41,000) | 1,914,662 | 0 | (106,400) | 1,808,262 | (43,600) | 1,914,662 | 750,000 | (106,400) | 2,558,262 | (43,600) |

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

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|------------------------------|-------------|-----------|--------------|---------------|------------------------|--------------------------|--------------------|-----------------|
| | | | | % | \$ | \$ | \$ | \$ |
| Volunteer Bush Fire Facility | WATC | Fixed | 10 | 4.96% | 1,500,000 | 379,262 | 1,500,000 | 0 |
| | | | | | 1,500,000 | 379,262 | 1,500,000 | 0 |

This grant will be contributed to the Shire in the form of a Self-supporting loan arrangement between DFES, WATC and the Shire. The Shire will likely draw-down on the loan from WATC in the second-half of the 2024/25 financial year. Repayments will be semi-annual, meaning no repayment of principal or interest will be incurred in the 2024/25 financial year. All future repayments the Shire makes to WATC will be reimbursed from DFES to the Shire.

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

| | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|--|----------------|----------------|----------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities | | | |
| credit standby arrangements | | | |
| Credit card limit | 20,000 | 20,000 | 20,000 |
| Credit card balance at balance date | 0 | (3,554) | 0 |
| Total amount of credit unused | 20,000 | 16,446 | 20,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 3,201,862 | 1,808,262 | 2,558,262 |

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget Lease Principal | 2024/25 Budget New Leases | 2024/25 Budget Lease Principal Repayments | Budget Lease Principal outstanding | 2024/25 Budget Lease Interest Repayments | Actual Principal | 2023/24 Actual New Leases | 2023/24 Actual Lease Principal repayments | Actual Lease Principal outstanding | 2023/24 Actual Lease Interest repayments | Budget Principal | 2023/24 Budget New Leases | 2023/24 Budget Lease Principal repayments | Budget Lease Principal outstanding | 2023/24 Budget Lease Interest repayments |
|--------------|--------------|---------------|---------------------|------------|------------------------|---------------------------|---|------------------------------------|--|------------------|---------------------------|---|------------------------------------|--|------------------|---------------------------|---|------------------------------------|--|
| | | | | | 1 July 2024 | | | 30 June 2025 | | 1 July 2023 | | | 30 June 2024 | | 1 July 2023 | | | 30 June 2024 | |
| Photocopiers | 1 | Ricoh Finance | 3.3% | 5 years | \$ 16,886 | \$ 0 | \$ (8,882) | \$ 8,004 | \$ 0 | \$ 25,768 | \$ 0 | \$ (8,882) | \$ 16,886 | \$ 0 | \$ 25,768 | \$ 0 | \$ (8,882) | \$ 16,886 | \$ 0 |
| | | | | | 16,886 | 0 | (8,882) | 8,004 | 0 | 25,768 | 0 | (8,882) | 16,886 | 0 | 25,768 | 0 | (8,882) | 16,886 | 0 |

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 WONGAN-BALLIDU
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 | | | | 2023/24 Actual | | | | 2023/24 Budget | | | |
|--|----------------|-----------|-------------|-----------|----------------|----------|-------------|-----------|----------------|----------|-------------|-----------|
| | Opening | Transfer | Transfer | Closing | Opening | Transfer | Transfer | Closing | Opening | Transfer | Transfer | Closing |
| | Balance | to | (from) | Balance | Balance | to | (from) | Balance | Balance | to | (from) | Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Long Service Leave Reserve | 41,842 | 0 | 0 | 41,842 | 41,842 | 0 | 0 | 41,842 | 41,842 | 0 | 0 | 41,842 |
| (b) Depot Improvement Reserve | 10,572 | 40,000 | 0 | 50,572 | 10,572 | 0 | 0 | 10,572 | 10,572 | 0 | 0 | 10,572 |
| (c) Plant Reserve | 933,917 | 754,165 | (764,800) | 923,282 | 1,267,997 | 565,920 | (900,000) | 933,917 | 1,267,997 | 586,459 | (998,546) | 855,910 |
| (d) Housing Reserve | 380,844 | 150,000 | 0 | 530,844 | 380,844 | 0 | 0 | 380,844 | 380,844 | 0 | (200,000) | 180,844 |
| (e) Wongan Hills Community Resource Centre Reserve | 12,923 | 0 | 0 | 12,923 | 27,923 | 0 | (15,000) | 12,923 | 27,923 | 0 | (15,000) | 12,923 |
| (f) Swimming Pool Reserve | 273,188 | 50,000 | (200,000) | 123,188 | 343,188 | 50000 | (120,000) | 273,188 | 343,188 | 0 | (120,000) | 223,188 |
| (g) Historical Publications Reserve | 7,126 | 0 | 0 | 7,126 | 7,126 | 0 | 0 | 7,126 | 7,126 | 0 | 0 | 7,126 |
| (h) Special Projects Reserve | 1,000,818 | 0 | (30,000) | 970,818 | 889,102 | 161,716 | (50,000) | 1,000,818 | 889,102 | 291,670 | (250,000) | 930,772 |
| (i) Waste Management Reserve | 60,366 | 0 | 0 | 60,366 | 60,366 | 0 | 0 | 60,366 | 60,366 | 0 | 0 | 60,366 |
| (j) Housing - Stickland Street Reserve | 68,582 | 5,000 | 0 | 73,582 | 63,582 | 5,000 | 0 | 68,582 | 63,582 | 5,000 | 0 | 68,582 |
| (k) Housing - Quinlan Street Reserve | 64,915 | 5,000 | (15,000) | 54,915 | 59,915 | 5,000 | 0 | 64,915 | 59,915 | 5,000 | 0 | 64,915 |
| (l) Housing - Patterson Street Reserve | 64,357 | 5,000 | 0 | 69,357 | 59,357 | 5,000 | 0 | 64,357 | 59,357 | 5,000 | 0 | 64,357 |
| (m) Sporting Co-Location Reserve | 133,360 | 0 | (30,000) | 103,360 | 237,160 | 0 | (103,800) | 133,360 | 237,160 | 0 | (103,800) | 133,360 |
| (n) Building Asset Management Reserve | 347,482 | 200,000 | (153,000) | 394,482 | 347,482 | 153000 | (153,000) | 347,482 | 347,482 | 0 | (153,000) | 194,482 |
| (o) Wongan Hills Sport and Recreation Council Asset Management Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (p) Wongan Hills Childcare Services Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3,400,292 | 1,209,165 | (1,192,800) | 3,416,657 | 3,796,456 | 945,636 | (1,341,800) | 3,400,292 | 3,796,456 | 893,129 | (1,840,346) | 2,849,239 |

(b) Reserve Accounts - Purposes

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

| Reserve name | Anticipated date of use | Purpose of the reserve |
|--|-------------------------|---|
| (a) Long Service Leave Reserve | Ongoing | To be used for Council's current and non-current long service leave liability. |
| (b) Depot Improvement Reserve | Ongoing | To be used to fund capital improvements and maintenance works at the Shire of Wongan-Ballidu depot. |
| (c) Plant Reserve | Ongoing | To be used for the purchase of major plant. |
| (d) Housing Reserve | Ongoing | To be used to fund land development and housing projects as identified by the Shire of Wongan-Ballidu. |
| (e) Wongan Hills Community Resource Centre Reserve | Ongoing | To be used to transfer funds from the Community Resource Centre operations for future purchase of capital, furniture & equipment. |
| (f) Swimming Pool Reserve | Ongoing | To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool. |
| (g) Historical Publications Reserve | Ongoing | To be used to fund historical publications and projects of the Shire. |
| (h) Special Projects Reserve | Ongoing | To be used to fund special projects as identified by the Shire of Wongan-Ballidu. |
| (i) Waste Management Reserve | Ongoing | To be used to fund waste management facility needs of the Shire. |
| (j) Housing - Stickland Street Reserve | Ongoing | To be used to fund the capital and operating costs of the Housing joint venture in Stickland Street. |
| (k) Housing - Quinlan Street Reserve | Ongoing | To be used to fund the capital and operating costs of the Housing joint venture in Quinlan Street. |
| (l) Housing - Patterson Street Reserve | Ongoing | To be used to fund the capital and operating costs of the Housing joint venture in Patterson Street. |
| (m) Sporting Co-Location Reserve | Ongoing | To be used to fund the capital improvements associated with the co-location of sporting facilities within Wongan Hills. |
| (n) Building Asset Management Reserve | Ongoing | To be used to fund future building capital renewals and upgrades in the Shire of Wongan-Ballidu. |
| (o) Wongan Hills Sport and Recreation Council Asset Management Reserve | Ongoing | To be used to hold monies contributed by the groups of the WHSRC to fund future asset renewals and upgrades to their facilities. |
| (p) Wongan Hills Childcare Services Reserve | Ongoing | To be used to fund future operating deficits and capital projects for local childcare facilities. |

SHIRE OF WONGAN-BALLIDU
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FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

| | | | |
|------------------------|---------|---------|---------|
| Investments | 160,000 | 202,754 | 115,000 |
| Other interest revenue | 31,000 | 28,260 | 28,180 |
| | 191,000 | 231,014 | 143,180 |

* The Shire has resolved to charge interest under section 6.13 on outstanding amounts owed after 35 days at a rate of 11%.

The net result includes as expenses

(b) Auditors remuneration

| | | | |
|----------------|--------|--------|--------|
| Audit services | 40,000 | 40,000 | 30,000 |
| | 40,000 | 40,000 | 30,000 |

(c) Interest expenses (finance costs)

| | | | |
|------------------------------|--------|--------|--------|
| Borrowings (refer Note 7(a)) | 41,000 | 43,600 | 43,600 |
| | 41,000 | 43,600 | 43,600 |

SHIRE OF WONGAN-BALLIDU
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 |
|---|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| President M Stephenson | | | |
| President's allowance | 10,438 | 10,438 | 10,438 |
| Meeting attendance fees | 3,500 | 2,850 | 3,055 |
| Annual allowance for ICT expenses | 3,000 | 3,000 | 3,000 |
| | 16,938 | 16,288 | 16,493 |
| Cr. D Coad | | | |
| Deputy President's allowance | 2,610 | 1,957 | 0 |
| Meeting attendance fees | 2,000 | 1,320 | 1,500 |
| Annual allowance for ICT expenses | 3,000 | 3,000 | 3,000 |
| | 7,610 | 6,277 | 4,500 |
| Cr. B West (office held until 21 October 2023) | | | |
| Meeting attendance fees | 0 | 275 | 1,500 |
| Annual allowance for ICT expenses | 0 | 750 | 3,000 |
| Annual allowance for travel and accommodation expenses | 0 | - | 250 |
| | 0 | 1,025 | 4,750 |
| Cr. A Tunstill (office held until 21 October 2023) | | | |
| Deputy President's allowance | 0 | 653 | 2,610 |
| Meeting attendance fees | 0 | 355 | 1,500 |
| Annual allowance for ICT expenses | 0 | 750 | 3,000 |
| Travel and accommodation expenses | 0 | - | 250 |
| | 0 | 1,758 | 7,360 |
| Cr. K Anspach (office held until 21 October 2023) | | | |
| Meeting attendance fees | 0 | 170 | 1,500 |
| Annual allowance for ICT expenses | 0 | 750 | 3,000 |
| | 0 | 920 | 4,500 |
| Cr. S Boekeman | | | |
| Meeting attendance fees | 1,750 | 985 | 1,500 |
| Annual allowance for ICT expenses | 3,000 | 3,000 | 3,000 |
| | 4,750 | 3,985 | 4,500 |
| Cr. S Starcevich | | | |
| Meeting attendance fees | 1,565 | 1,195 | 1,500 |
| Annual allowance for ICT expenses | 3,000 | 3,000 | 3,000 |
| | 4,565 | 4,195 | 4,500 |
| Cr. M Sewell | | | |
| Meeting attendance fees | 1,750 | 1,045 | 0 |
| Annual allowance for ICT expenses | 3,000 | 2,250 | 0 |
| | 4,750 | 3,295 | 0 |
| Cr. G Chambon | | | |
| Meeting attendance fees | 1,950 | 1,045 | 0 |
| Annual allowance for ICT expenses | 3,000 | 2,250 | 0 |
| | 4,950 | 3,295 | 0 |
| Cr. E Giedraitis | | | |
| Meeting attendance fees | 1,625 | 1,045 | 0 |
| Annual allowance for ICT expenses | 3,000 | 2,250 | 0 |
| | 4,625 | 3,295 | 0 |
| Total Elected Member Remuneration | 48,188 | 44,333 | 46,603 |
| President's allowance | 10,438 | 10,438 | 10,438 |
| Deputy President's allowance | 2,610 | 2,610 | 2,610 |
| Meeting attendance fees | 14,140 | 10,285 | 12,055 |
| Annual allowance for ICT expenses | 21,000 | 21,000 | 21,000 |
| Annual allowance for travel and accommodation expenses | | 0 | 500 |
| | 48,188 | 44,333 | 46,603 |

SHIRE OF WONGAN-BALLIDU
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 |
|--------------------------|-------------------------|----------------------------------|------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ |
| Fire Brigades | 7,674 | 0 | 0 | 7,674 |
| Discover Golden Horizons | 27,641 | 0 | 0 | 27,641 |
| | 35,315 | 0 | 0 | 35,315 |

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.
Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

SHIRE OF WONGAN-BALLIDU
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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

This programme reflects the statutory elements of local government operations including Council Member support, community consultation and involvement, statutory reporting, compliance and accountability.

General purpose funding

To collect revenue to allow for the allocation to services

Rating, general purpose government grants and interest revenue are all income elements under this programme.

Law, order, public safety

To provide services to ensure bushfire prevention, animal control and community safety.

Supervision and enforcement of various local laws and acts relating to fire prevention, animal control and other aspects of public safety.

Health

To provide an operational framework for environmental and community health.

Inspection food outlets and their control, food quality testing, pest control, noise control, child health and all other healthcare.

Education and welfare

Support of education for the youth of the community and care of the elderly.

Activites involve the support for aged care accommodation, Community Health Care Centre and youth services within the community.

Housing

To assist with housing for staff and the community.

Provision and maintenance of residential rental properties.

Community amenities

To provide community amenities and other infrastructure as required by the community.

Rubbish collection, recycling and disposal, maintenance of refuse sites, administration of Town Planning Schemes, maintenance of cemeteries, maintenance of public toilets.

Recreation and culture

To plan, establish and efficiently manage sport and recreation infrastructure and resources which will help the social wellbeing of the community.

This programme covers activities and infrastructure associated with public halls and civic centres, swimming pools, parks and ovals, radio and tv re-transmission, libraries and other heritage and cultural related activities.

Transport

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

Construction and maintenance of streets, roads, footpaths, drainage, signage, carparks, cycleways, street trees and more.

Economic services

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism initiatives, area promotion activities and building control and all activities aligned with improving local economic development.

Other property and services

To monitor and control plant and depot operations and to provide other property and services to the community which are not captured elsewhere.

Private works, plant operating costs, works overheads, depot operations and unclassified property and services.

SHIRE OF WONGAN-BALLIDU
 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 | 2,250 | 5,010 | 5,350 |
| General purpose funding | 10,000 | 9,796 | 10,000 |
| Law, order, public safety | 10,000 | 8,675 | 10,000 |
| Health | 30,250 | 29,992 | 27,000 |
| Education and welfare | 2,500 | 593 | 2,500 |
| Housing | 62,200 | 58,664 | 67,000 |
| Community amenities | 293,280 | 236,689 | 264,900 |
| Recreation and culture | 27,700 | 20,170 | 27,700 |
| Transport | 3,000 | 2,821 | 2,750 |
| Economic services | 148,400 | 156,096 | 146,400 |
| Other property and services | 121,797 | 115,419 | 120,797 |
| | 711,377 | 643,925 | 684,397 |

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