

SHIRE OF BRIDGETOWN-GREENBUSHES

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Bridgetown Greenbushes

The heart and soul of the South West

SHIRE OF BRIDGETOWN-GREENBUSHES
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)	6,153,800	5,714,318	5,735,031
Grants, subsidies and contributions		1,947,197	3,994,962	1,580,220
Fees and charges	15	2,737,129	2,632,530	2,345,731
Interest revenue	10(a)	493,800	542,494	353,000
Other revenue		234,977	305,069	275,604
		11,566,903	13,189,373	10,289,586
Expenses				
Employee costs		(7,356,798)	(6,223,917)	(6,320,263)
Materials and contracts		(5,008,305)	(3,803,894)	(4,446,866)
Utility charges		(303,881)	(352,203)	(299,456)
Depreciation	6	(6,464,252)	(5,072,082)	(3,759,377)
Finance costs	10(c)	(75,563)	(99,180)	(63,715)
Insurance		(383,129)	(373,984)	(380,176)
Other expenditure		(375,979)	(306,513)	(325,972)
		(19,967,907)	(16,231,773)	(15,595,825)
		(8,401,004)	(3,042,400)	(5,306,239)
Capital grants, subsidies and contributions		5,664,830	3,322,022	7,760,990
Profit on asset disposals	5	84,973	30,625	55,001
Loss on asset disposals	5	(2,210)	(7,293)	(5,450)
Fair value adjustments to financial assets at fair value through profit or loss		0	1,681	0
		5,747,593	3,347,035	7,810,541
Net result for the period		(2,653,411)	304,635	2,504,302
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		(2,653,411)	304,635	2,504,302

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		6,255,922	5,621,036	5,677,681
Grants, subsidies and contributions		2,447,197	3,140,265	2,090,770
Fees and charges		2,737,129	2,632,530	2,347,731
Interest revenue		493,800	542,494	346,183
Goods and services tax received		898,660	769,488	532,729
Other revenue		234,977	305,069	275,604
		13,067,685	13,010,882	11,270,698
Payments				
Employee costs		(7,359,348)	(6,168,671)	(6,433,552)
Materials and contracts		(5,195,055)	(3,200,777)	(4,524,623)
Utility charges		(303,881)	(352,203)	(299,456)
Finance costs		(75,563)	(74,296)	(63,565)
Insurance paid		(383,129)	(373,984)	(380,176)
Goods and services tax paid		(898,660)	(898,660)	(532,729)
Other expenditure		(375,979)	(306,513)	(325,972)
		(14,591,615)	(11,375,104)	(12,560,073)
Net cash provided by (used in) operating activities	4	(1,523,930)	1,635,778	(1,289,375)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(6,583,158)	(2,538,333)	(7,552,606)
Payments for construction of infrastructure	5(b)	(2,852,762)	(3,916,544)	(5,306,205)
Capital grants, subsidies and contributions		5,514,705	3,741,136	6,871,351
Proceeds from sale of property, plant and equipment	5(a)	500,500	154,428	444,001
Net cash (used in) investing activities		(3,420,715)	(2,559,313)	(5,543,459)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(137,091)	(153,248)	(153,248)
Payments for principal portion of lease liabilities	8	(93,543)	(57,847)	(64,218)
Net cash (used in) financing activities		(230,634)	(211,095)	(217,466)
Net (decrease) in cash held		(5,175,279)	(1,134,630)	(7,050,300)
Cash at beginning of year		10,172,785	11,307,415	11,307,416
Cash and cash equivalents at the end of the year	4	4,997,506	10,172,785	4,257,116

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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)	\$ 6,153,800	\$ 5,714,318	\$ 5,735,031
Grants, subsidies and contributions		1,947,197	3,994,962	1,580,220
Fees and charges	15	2,737,129	2,632,530	2,345,731
Interest revenue	10(a)	493,800	542,494	353,000
Other revenue		234,977	305,069	275,604
Profit on asset disposals	5	84,973	30,625	55,001
Fair value adjustments to financial assets at fair value through profit or loss		0	1,681	0
		11,651,876	13,221,679	10,344,587

Expenditure from operating activities

Employee costs		(7,356,798)	(6,223,917)	(6,320,263)
Materials and contracts		(5,008,305)	(3,803,894)	(4,446,866)
Utility charges		(303,881)	(352,203)	(299,456)
Depreciation	6	(6,464,252)	(5,072,082)	(3,759,377)
Finance costs	10(c)	(75,563)	(99,180)	(63,715)
Insurance		(383,129)	(373,984)	(380,176)
Other expenditure		(375,979)	(306,513)	(325,972)
Loss on asset disposals	5	(2,210)	(7,293)	(5,450)
		(19,970,117)	(16,239,066)	(15,601,275)

Non cash amounts excluded from operating activities

	3(c)	6,388,310	5,038,781	3,715,452
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Amount attributable to operating activities

(1,929,931) 2,021,394 (1,541,236)

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		5,664,830	3,322,022	7,760,990
Proceeds from disposal of assets	5	500,500	154,428	444,001
		6,165,330	3,476,450	8,204,991

Outflows from investing activities

Right of use assets recognised	5(c)	(263,699)	(85,009)	0
Payments for property, plant and equipment	5(a)	(6,583,158)	(2,538,333)	(7,552,606)
Payments for construction of infrastructure	5(b)	(2,852,762)	(3,916,544)	(5,306,205)
		(9,699,619)	(6,539,886)	(12,858,811)

Non-cash amounts excluded from investing activities

	3(d)	263,699	85,009	0
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Amount attributable to investing activities

(3,270,590) (2,978,427) (4,653,820)

FINANCING ACTIVITIES

Inflows from financing activities

Leases liabilities recognised	8	263,699	85,009	194,207
Transfers from reserve accounts	9(a)	1,793,236	2,064,495	2,508,330
		2,056,935	2,149,504	2,702,537

Outflows from financing activities

Repayment of borrowings	7(a)	(137,091)	(153,248)	(153,248)
Payments for principal portion of lease liabilities	8	(93,543)	(57,847)	(64,218)
Transfers to reserve accounts	9(a)	(1,112,573)	(1,177,984)	(1,102,137)
		(1,343,207)	(1,389,079)	(1,319,603)

Non-cash amounts excluded from financing activities

	3(e)	(263,699)	(85,009)	(194,207)
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Amount attributable to financing activities

450,029 675,416 1,188,727

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	4,750,492	5,032,109	5,006,329
Amount attributable to operating activities		(1,929,931)	2,021,394	(1,541,236)
Amount attributable to investing activities		(3,270,590)	(2,978,427)	(4,653,820)
Amount attributable to financing activities		450,029	675,416	1,188,727
Surplus/(deficit) remaining after the imposition of general rates	3	0	4,750,492	0

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

**SHIRE OF BRIDGETOWN-GREENBUSHES
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF BRIDGETOWN-GREENBUSHES
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 BRIDGETOWN-GREENBUSHES
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	2024/25	2024/25	2023/24	2023/24
					Budgeted rate revenue	Budgeted interim rates	Budgeted total revenue	Actual total revenue	Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Shire	Gross rental valuation	0.110431	1,878	29,540,614	3,254,961	1,800	3,256,761	3,020,441	3,016,107
Mining	Gross rental valuation	0.214750	1	820,000	176,095	0	176,095	163,809	163,809
Shire Rural	Unimproved valuation	0.004623	483	316,871,000	1,464,895	0	1,464,895	1,386,152	1,342,831
Mining	Unimproved valuation	0.068326	24	1,399,650	95,632	0	95,632	89,447	87,834
Non-Rateable		0.000000	568	1,590,897	0	0	0	(69,981)	0
Total general rates			2,954	350,222,161	4,991,583	1,800	4,993,383	4,589,868	4,610,581
(ii) Minimum payment									
		Minimum							
		\$							
Shire	Gross rental valuation	1,195	637	3,589,000	761,215	0	761,215	739,480	739,480
Shire Rural	Unimproved valuation	1,481	266	59,114,600	393,946	0	393,946	380,328	380,328
Mining	Unimproved valuation	219	24	34,030	5,256	0	5,256	4,642	4,642
Total minimum payments			927	62,737,630	1,160,417	0	1,160,417	1,124,450	1,124,450
Total general rates and minimum payments			3,881	412,959,791	6,152,000	1,800	6,153,800	5,714,318	5,735,031
Total rates					6,152,000	1,800	6,153,800	5,714,318	5,735,031

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 BRIDGETOWN-GREENBUSHES
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)

· Full amount of rates and charges including arrears, to be paid on or before 8 November 2024 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 3 (Four Instalments)

- First instalment to be made on or before 8 November 2024 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and services charges;
- Second instalment to be made on or before 8 January 2025, or 2 months after the due date of the first instalment, whichever is the later;
- Third instalment to be made on or before 10 March 2025, or 2 months after the due date of the second instalment, whichever is the later; and
- Fourth instalment to be made on or before 12 May 2025, or 2 months after the due date of the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	8/11/2024	0	0.00%	11.00%
Option two				
First instalment	8/11/2024	0	0.00%	11.00%
Second instalment	8/01/2025	10.66	5.50%	11.00%
Third instalment	10/03/2025	10.66	5.50%	11.00%
Fourth instalment	12/05/2025	10.66	5.50%	11.00%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	27,000	24,509	24,000
Instalment plan interest earned	19,500	17,572	15,500
Interest on ESL	1,800	1,353	1,650
Interest on deferred rates	6,000	5,887	5,850
Unpaid rates and service charge interest earned	31,500	27,223	30,000
	85,800	76,544	77,000

(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.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

Differential general rate

Description	Characteristics	Objects	Reasons
Shire (GRV)	Consists of properties that are used for residential, commercial and industrial purposes.	This rate contributes to the services desired by the community.	This is considered the base rate by which all other GRV rated properties are assessed. The rate in the dollar applied ensures this rating category will pay a particular percentage of the overall rate yield to reflect the level of services provided.
Mining (GRV)	This category applies to mining leases with improvements on the land.	The objective is to raise additional revenue to contribute toward higher costs associated with mining activity.	The higher rate applied to this category will raise additional revenue to contribute towards higher road maintenance and renewal costs associated with mine site activity specifically the high volume of heavy haulage traffic on Council roads.
Rural (UV)	Consists of properties that are exclusively for rural use.	This rate contributes to the services desired by the community.	This is considered the base rate by which all other UV rated properties are assessed. The rate in the dollar applied ensures this rating category will pay a particular percentage of the overall rate yield to reflect the level of services provided.
Mining (UV)	Consists of mining and exploration tenements located in the district.	The objective is to raise additional revenue to contribute toward higher costs associated with mining activity.	The higher rate applied to this category reflects the Shire's experience that mining activities associated with these tenements impact as follows: <ul style="list-style-type: none"> • there is substantially greater burden on the Shire's internal road network caused by heavy haulage mining vehicles; • disturbance to the landscape on and adjacent to tenements requires Shire oversight and input with noxious weed mitigation and management; and • administration and oversight of the application and approvals process for new tenement areas noting that these applications do not attract a fee to the Shire.

(d) Differential Minimum Payment

Mining (UV)	Consists of mining and exploration tenements located in the district.	To ensure compliance with relevant rating provisions of the Local Government Act 1995.	A reduced minimum rate of \$219.00 will apply to Mining Unimproved Value properties to ensure not more than 50% of properties within this category are on the minimum rate as required by Section 6.35 of the Local Government Act 1995.
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**SHIRE OF BRIDGETOWN-GREENBUSHES
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) Landfill Site Maintenance Rate

	Basis of valuation	Rate in	Rateable value	2024/25 Budgeted revenue	Budget amount to be applied to costs	Budget amount to be set aside to reserve	2023/24 Actual revenue	2023/24 Budget revenue
WARR Act Rate		\$	\$	\$	\$	\$	\$	\$
Minimum charge per assessment \$186.00	GRV	0.00022682	33,949,614	467,976	464,976	0	467,788	466,116
	UV	0.00003193	377,419,280	148,242	146,242	0	146,739	146,010
				616,218	611,218	0	614,527	612,126
Concessions				(11,160)	(11,160)	0	(11,904)	(11,160)
				605,058	600,058	0	602,623	600,966

While Council does not provide a discount for early payment of rates, it will offer the following prizes for the early payment of rates in full by the due date of 8 November 2024:

- 1st Prize - \$400 Community Cash Vouchers (Provided by the Shire of Bridgetown-Greenbushes)
- 2nd Prize - \$200 Community Cash Vouchers (Provided by the Shire of Bridgetown-Greenbushes)

(g) 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	Circumstances in which discount is granted and objects and reasons of the waiver or concession
WARR Act Landfill Site Maintenance rate	Fee and charge	Concession	100%	186	\$ 11,160	\$ 11,904	\$ 11,160	A concession will be granted as follows in relation to the Landfill Site Maintenance Rate to recognise that owners of multiple vacant properties would generate less landfill requirements than if the land was developed: "Where more than one assessment is held in identical name or names, no more than one charge will apply, except in the following situations: (i) A habitable dwelling house or commercial rented premises is situated on the additional property; or (ii) The additional properties are separated by more than 10 kilometres as measured cadastrally on an appropriate map."
					11,160	11,904	11,160	

SHIRE OF BRIDGETOWN-GREENBUSHES
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
 Receivables
 Contract assets
 Inventories
 Other assets

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(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
 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	4,997,506	10,172,785	4,257,116
	1,819,549	1,921,671	501,156
	152,001	654,026	0
	38,879	69,129	37,366
	21,090	28,115	0
	7,029,025	12,845,726	4,795,638
	(1,891,131)	(2,115,156)	(1,156,658)
	(434,336)	(436,361)	0
	(1,158,629)	(1,308,754)	0
8	(263,699)	(93,543)	(59,845)
7	0	(137,091)	(137,092)
	(617,287)	(619,837)	(624,774)
	(84,841)	(84,841)	0
	(4,449,923)	(4,795,583)	(1,978,369)
	2,579,102	8,050,143	2,817,269
3(b)	(2,579,102)	(3,299,651)	(2,817,269)
	0	4,750,492	0
9	(3,052,473)	(3,733,136)	(3,213,456)
	0	137,091	137,092
	263,699	93,543	59,845
	209,672	202,851	199,250
	(2,579,102)	(3,299,651)	(2,817,269)

SHIRE OF BRIDGETOWN-GREENBUSHES
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
 Less: Movement in liabilities associated with restricted cash
 Less: Fair value adjustments to financial assets at fair value through profit and loss
 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	(84,973)	(30,625)	(55,001)
	6,821	9,228	5,626
	0	(1,681)	0
5	2,210	7,293	5,450
6	6,464,252	5,072,082	3,759,377
	0	(17,516)	0
	<u>6,388,310</u>	<u>5,038,781</u>	<u>3,715,452</u>

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Right of use assets recognised

Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	263,699	85,009	0
	<u>263,699</u>	<u>85,009</u>	<u>0</u>

(e) 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
	\$	\$	\$
	(263,699)	(85,009)	(194,207)
	<u>(263,699)</u>	<u>(85,009)</u>	<u>(194,207)</u>

**SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

3. NET CURRENT ASSETS

(f) 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 BRIDGETOWN-GREENBUSHES
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		4,997,506	10,172,785	4,257,116
Total cash and cash equivalents		4,997,506	10,172,785	4,257,116
Held as				
- Unrestricted cash and cash equivalents		352,068	4,694,534	1,043,660
- Restricted cash and cash equivalents		4,645,438	5,478,251	3,213,456
	3(a)	4,997,506	10,172,785	4,257,116
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		4,645,438	5,478,251	3,213,456
		4,645,438	5,478,251	3,213,456
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	3,052,473	3,733,136	3,213,456
Contract liabilities		434,336	436,361	0
Unspent capital grants, subsidies and contribution liabilities		1,158,629	1,308,754	0
		4,645,438	5,478,251	3,213,456
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,653,411)	304,635	2,504,302
Depreciation	6	6,464,252	5,072,082	3,759,377
(Profit)/loss on sale of asset	5	(82,763)	(23,332)	(49,551)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(1,681)	0
(Increase)/decrease in receivables		102,122	(581,962)	(49,318)
(Increase)/decrease in contract assets		502,025	(549,161)	885,090
(Increase)/decrease in inventories		30,250	(43,044)	(1,472)
(Increase)/decrease in other assets		7,025	15,697	0
Increase/(decrease) in payables		(224,025)	743,979	(76,135)
Increase/(decrease) in contract liabilities		(2,025)	53,972	(387,389)
Increase/(decrease) in unspent capital grants		(150,125)	419,114	(889,639)
Increase/(decrease) in employee provisions		(2,550)	(33,385)	(113,289)
Capital grants, subsidies and contributions		(5,514,705)	(3,741,136)	(6,871,351)
Net cash from operating activities		(1,523,930)	1,635,778	(1,289,375)

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 BRIDGETOWN-GREENBUSHES
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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	20,000	0	0	0	0	0	0	0	0	0	17,500	0	0	0	0
Buildings - non-specialised	74,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	3,908,154	0	0	0	0	1,552,524	0	0	0	0	4,089,424	0	0	0	0
Furniture and equipment	15,000	0	0	0	0	0	0	0	0	0	15,000	0	0	0	0
Plant and equipment	2,566,004	417,737	500,500	84,973	(2,210)	985,809	131,096	154,428	30,625	(7,293)	3,430,682	394,450	444,001	55,001	(5,450)
Total	6,583,158	417,737	500,500	84,973	(2,210)	2,538,333	131,096	154,428	30,625	(7,293)	7,552,606	394,450	444,001	55,001	(5,450)
(b) Infrastructure															
Infrastructure - roads	2,163,682	0	0	0	0	2,098,860	0	0	0	0	2,565,951	0	0	0	0
Infrastructure - footpaths	44,840	0	0	0	0	19,610	0	0	0	0	33,535	0	0	0	0
Infrastructure - drainage	10,457	0	0	0	0	41,912	0	0	0	0	55,959	0	0	0	0
Infrastructure - bridges	201,920	0	0	0	0	0	0	0	0	0	110,000	0	0	0	0
Infrastructure - parks & oval and other	431,863	0	0	0	0	1,756,162	0	0	0	0	2,540,760	0	0	0	0
Total	2,852,762	0	0	0	0	3,916,544	0	0	0	0	5,306,205	0	0	0	0
(c) Right of Use Assets															
Right of use - plant and equipment	0	0	0	0	0	85,009	0	0	0	0	0	0	0	0	0
Right of use - furniture and fittings	263,699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	263,699	0	0	0	0	85,009	0	0	0	0	0	0	0	0	0
Total	9,699,619	417,737	500,500	84,973	(2,210)	6,539,886	131,096	154,428	30,625	(7,293)	12,858,811	394,450	444,001	55,001	(5,450)

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 BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - bridges
Infrastructure - parks & oval and other
Right of use - plant and equipment
Right of use - furniture and fittings

By Program

Governance
Law, order, public safety
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
\$	\$	\$
8,340	6,544	0
816,851	640,930	518,677
26,097	20,477	20,479
510,000	400,164	511,099
3,930,832	3,084,271	1,970,539
85,653	67,206	63,570
157,343	123,457	93,563
299,041	234,638	186,201
558,483	438,206	331,233
39,963	31,356	32,221
31,649	24,833	31,795
6,464,252	5,072,082	3,759,377
759	1,712	1,712
92,967	207,307	204,189
9,638	19,384	17,276
10,920	21,836	19,406
302,808	214,815	166,388
638,744	768,626	613,549
5,235,918	3,433,576	2,250,201
51,034	59,908	37,777
121,464	344,918	448,879
6,464,252	5,072,082	3,759,377

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	30 to 145 Years
Furniture and equipment	4 to 15 years
Plant and equipment	3 to 25 years
Infrastructure - roads	
Formation	Not depreciated
Sub base	90 to 240 Years
Base	40 to 80 Years
Surface	30 to 50 Years
Kerbing	50 Years
Subsoil drain	100 Years
Stormwater culvert	50 to 80 Years
Infrastructure - bridges	
Road bridges - abutments and substruct	100 Years
Road bridges - deck	50 Years
Pedestrian bridges	50 Years
Infrastructure - parks and ovals	15 to 60 Years
Infrastructure - footpaths	40 to 50 Years
Infrastructure - drainage	80 Years
Infrastructure - other	
Car parks formation	Not depreciated
Car parks sub base	180 Years
Car parks pavement base	80 Years
Car parks seal	40 Years
Street furniture	15 Years
Bus shelters	30 Years
Reservoirs and dams	80 Years
Swimming pool infrastructure	15 to 80 Years
All other infrastructure	15 to 80 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.

SHIRE OF BRIDGETOWN-GREENBUSHES
 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
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Landfill Cell Extension	115	WATC*	1.61%	0	0	0	0	0	20,647	0	(20,647)	0	(551)	20,647	0	(20,647)	0	(250)
Liquid Waste Facility	116	WATC*	1.96%	52,437	0	(10,082)	42,355	(1,397)	62,324	0	(9,887)	52,437	(1,390)	62,324	0	(9,887)	52,437	(1,173)
Bridgetown Swimming Pool	112	WATC*	4.04%	1,105,364	0	(81,619)	1,023,745	(52,014)	1,183,783	0	(78,419)	1,105,364	(78,335)	1,183,783	0	(78,419)	1,105,364	(47,041)
Youth Precinct Redevelopment	117	WATC*	1.49%	135,577	0	(18,515)	117,062	(2,998)	153,819	0	(18,242)	135,577	(4,945)	153,819	0	(18,242)	135,577	(2,227)
Bridgetown Civic Centre Revitalisation	118	WATC*	1.49%	87,999	0	(12,018)	75,981	(1,946)	99,840	0	(11,841)	87,999	(2,818)	99,840	0	(11,841)	87,999	(1,445)
Youth Precinct Redevelopment (Stage 2)	119	WATC*	4.49%	160,788	0	(14,857)	145,931	(8,260)	175,000	0	(14,212)	160,788	(8,318)	175,000	0	(14,212)	160,788	(7,706)
				1,542,165	0	(137,091)	1,405,074	(66,615)	1,695,413	0	(153,248)	1,542,165	(96,357)	1,695,413	0	(153,248)	1,542,165	(59,842)

* WA Treasury Corporation

Debtenture repayments are to be financed by general purpose revenue with the exception of the following:
 - Loan 115 and 116 are funded by the Landfill Site Maintenance Rate.

SHIRE OF BRIDGETOWN-GREENBUSHES
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

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	10,000	10,000	10,000
Credit card balance at balance date	0	(2,222)	0
Total amount of credit unused	10,000	7,778	10,000
Loan facilities			
Loan facilities in use at balance date	1,405,074	1,542,165	1,542,165

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 BRIDGETOWN-GREENBUSHES
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	2024/25	Budget Lease	2024/25	Actual Principal	2023/24	2023/24	Actual Lease	2023/24	Budget Principal	2023/24	2023/24	Budget Lease	2023/24
					Principal 1 July 2024	Budget New Leases	Principal Repayments	Principal outstanding 30 June 2025		Lease Interest Repayments	Principal 1 July 2023	Actual New Leases	Actual Lease repayments	Principal outstanding 30 June 2024	Actual Lease repayments	Principal 1 July 2023	Budget New Leases	Principal repayments
Gym Equipment	003	Vestone	3.45%	48 months	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,997	\$ 0	\$ (19,997)	\$ 0	\$ (229)	\$ 19,997	\$ 0	\$ (19,997)	\$ 0	\$ (229)
Gym Equipment	007	Maia Financial Pty Ltd	4.26%	48 months	\$ 0	\$ 263,699	\$ (58,883)	\$ 204,816	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111,781	\$ (6,456)	\$ 105,325	\$ (1,116)
2015 Toyota Landcruiser (CESM)	001	Custom Service Leasing	4.79%	6 months	\$ 0	\$ 0	\$ 0	\$ 0	\$ 471	\$ 3,838	\$ (4,309)	\$ 0	\$ (60)	\$ 952	\$ 2,344	\$ (3,296)	\$ 0	\$ (46)
Photocopiers and Printers	002	Maia Financial Pty Ltd	4.45%	48 months	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,455	\$ 0	\$ (6,455)	\$ 0	\$ (81)	\$ 6,455	\$ 0	\$ (6,455)	\$ 0	\$ (81)
2022 Hyundai Kona (EHO)	004	SG Fleet	0.40%	36 months	\$ 3,081	\$ 0	\$ (3,081)	\$ 0	\$ 8,340	\$ 0	\$ (5,259)	\$ 3,081	\$ (24)	\$ 8,340	\$ 0	\$ (5,259)	\$ 3,081	\$ (24)
2023 Toyota Hilux (CESM)	005	Easi - Fleet Partners	4.27%	36 months	\$ 42,660	\$ 0	\$ (19,438)	\$ 23,222	\$ 0	\$ 57,924	\$ (15,264)	\$ 42,660	\$ (1,893)	\$ 0	\$ 58,235	\$ (13,879)	\$ 44,356	\$ (1,639)
2023 Ford Ranger (Mitigation)	006	Fleet Partners	4.37%	24 months	\$ 16,684	\$ 0	\$ (12,141)	\$ 4,543	\$ 0	\$ 23,247	\$ (6,563)	\$ 16,684	\$ (519)	\$ 0	\$ 21,847	\$ (8,876)	\$ 12,971	\$ (638)
					\$ 62,425	\$ 263,699	\$ (93,543)	\$ 232,581	\$ 35,263	\$ 85,009	\$ (57,847)	\$ 62,425	\$ (2,806)	\$ 35,744	\$ 194,207	\$ (64,218)	\$ 165,733	\$ (3,773)

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 BRIDGETOWN-GREENBUSHES
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 Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Subdivision Reserve	244,734	18,229	0	262,963	224,056	20,678	0	244,734	224,056	16,510	0	240,566
(b) Car Park Reserve	1,056	35	0	1,091	1,008	48	0	1,056	1,008	29	0	1,037
(c) Unspent Grants and Loans Reserve	15,606	0	0	15,606	317,454	1	(301,849)	15,606	317,455	0	(317,455)	0
(d) Public Open Space Reserve	18,000	18,605	0	36,605	0	18,000	0	18,000	0	0	0	0
	279,396	36,869	0	316,265	542,518	38,727	(301,849)	279,396	542,519	16,539	(317,455)	241,603
Restricted by council												
(a) Leave reserve	202,851	6,821	0	209,672	193,623	9,228	0	202,851	193,624	5,626	0	199,250
(b) Plant Reserve	870,016	329,255	(1,082,500)	116,771	763,952	332,880	(226,816)	870,016	763,951	322,198	(931,816)	154,333
(c) Land and Building Reserve	10,977	200,369	0	211,346	589,080	22,627	(600,730)	10,977	589,080	17,116	(267,500)	338,696
(d) Bushfire Reserve	62,546	12,103	0	74,649	50,156	12,390	0	62,546	50,156	11,457	0	61,613
(e) Maintenance and Renewal of Mine Heavy Haulage Roads Reserve	165,831	85,149	0	250,980	82,334	83,497	0	165,831	82,334	81,965	0	164,299
(f) Sanitation Reserve	34,261	61,152	(63,325)	32,088	296,229	71,835	(333,803)	34,261	296,229	68,607	(279,417)	85,419
(g) Recreation Centre Floor and Solar Reserve	265,427	18,925	(40,000)	244,352	243,808	21,619	0	265,427	243,808	17,084	0	260,892
(h) Refuse Site Post Closure Reserve	270,548	14,097	0	284,645	253,468	17,080	0	270,548	253,468	12,364	(30,000)	235,832
(i) Drainage Reserve	82,828	12,785	0	95,613	80,620	13,534	(11,326)	82,828	80,620	12,342	(16,326)	76,636
(j) Community Bus Replacement Reserve	82,837	7,785	0	90,622	74,296	8,541	0	82,837	74,296	7,159	0	81,455
(k) SBS & Communications Tower Reserve	66,607	2,240	0	68,847	63,577	3,030	0	66,607	63,577	1,847	0	65,424
(l) Playground Equipment Reserve	48,668	1,636	0	50,304	46,454	2,214	0	48,668	46,455	1,350	0	47,805
(m) Building Maintenance Reserve	152,259	5,120	(103,135)	54,244	232,900	8,667	(89,308)	152,259	232,900	6,767	(103,135)	136,532
(n) Strategic Projects Reserve	308,617	210,377	(130,000)	388,994	292,757	308,980	(293,120)	308,617	292,757	306,070	(124,864)	473,963
(o) Matched Grants Reserve	91,505	13,077	0	104,582	77,797	13,708	0	91,505	77,797	12,260	0	90,057
(p) Aged Care Infrastructure Reserve	62,394	2,098	0	64,492	59,556	2,838	0	62,394	59,556	1,730	0	61,286
(q) Equipment Reserve	6,693	225	0	6,918	6,389	304	0	6,693	6,389	186	0	6,575
(r) Assets and GRV Valuation Reserve	58,651	11,972	(65,226)	5,397	124,319	4,027	(69,695)	58,651	124,319	3,612	(70,226)	57,705
(s) Bridgetown Leisure Centre Reserve	35,757	1,202	0	36,959	34,130	1,627	0	35,757	34,131	992	(5,000)	30,123
(t) Trails Reserve	21,581	5,726	(22,500)	4,807	42,791	6,290	(27,500)	21,581	42,790	6,243	(27,500)	21,533
(u) Light Fleet Vehicle Reserve	312,714	10,515	(156,550)	166,679	292,144	130,918	(110,348)	312,714	292,144	128,488	(330,091)	90,541
(v) Blackspot Works Reserve	22,309	10,750	0	33,059	11,749	10,560	0	22,309	11,749	10,341	0	22,090
(w) Project Management Reserve	172,863	5,812	(100,000)	78,675	165,000	7,863	0	172,863	165,000	4,794	0	169,794
(x) Sustainability Reserve	15,000	15,504	0	30,504	0	15,000	0	15,000	0	15,000	(5,000)	10,000
(y) CCTV Infrastructure Reserve	30,000	31,009	(30,000)	31,009	0	30,000	0	30,000	0	30,000	0	30,000
	3,453,740	1,075,704	(1,793,236)	2,736,208	4,077,129	1,139,257	(1,762,646)	3,453,740	4,077,130	1,085,598	(2,190,875)	2,971,853
	3,733,136	1,112,573	(1,793,236)	3,052,473	4,619,647	1,177,984	(2,064,495)	3,733,136	4,619,649	1,102,137	(2,508,330)	3,213,456

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

9. RESERVE ACCOUNTS (Continued)

(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) Subdivision Reserve	Ongoing	To be used for the construction of sub-division feeder roads and road upgrades where it is a condition of planning or development approval
(b) Car Park Reserve	Ongoing	To hold contributions for funding car park construction
(c) Unspent Grants and Loans Reserve	Ongoing	To be used for the recording of unspent grant and loan funds
(d) Public Open Space Reserve	Ongoing	To be used for maintenance/improvements to POS (From Subdivisions).
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
(b) Plant Reserve	Ongoing	To be used for the purchase or extensive rebuild/repair of major plant
(c) Land and Building Reserve	Ongoing	To be used for the future acquisition and development of land and buildings
(d) Bushfire Reserve	Ongoing	To be used for the purchase of district fire fighting equipment, buildings and fire fighting plant
(e) Maintenance and Renewal of Mine Heavy Haulage Roads Reserve	Ongoing	To be used for road maintenance and renewal costs of Council roads associated with mine site heavy haulage traffic
(f) Sanitation Reserve	Ongoing	To be used for the provision of waste management services and waste facilities
(g) Recreation Centre Floor and Solar Reserve	Ongoing	To be used to fund future timber floor and solar equipment replacements at the Bridgetown Leisure Centre
(h) Refuse Site Post Closure Reserve	Ongoing	To be used to rehabilitate the Shire's refuse sites
(i) Drainage Reserve	Ongoing	To be used for drainage upgrade works
(j) Community Bus Replacement Reserve	Ongoing	To be used to purchase a replacement community bus
(k) SBS & Communications Tower Reserve	Ongoing	To be used for renewal works and replacement of the SBS and communications tower and associated infrastructure
(l) Playground Equipment Reserve	Ongoing	To be used for replacement of playground equipment
(m) Building Maintenance Reserve	Ongoing	To be used to fund the renewal of council buildings and facilities
(n) Strategic Projects Reserve	Ongoing	To be used to fund strategic planning actions and other strategic initiatives as determined by the Council
(o) Matched Grants Reserve	Ongoing	To provide a funding mechanism for grants that require a matched funding component
(p) Aged Care Infrastructure Reserve	Ongoing	To contribute to the construction of non-council aged care buildings
(q) Equipment Reserve	Ongoing	To be used to fund the purchase of gym and exercise equipment
(r) Assets and GRV Valuation Reserve	Ongoing	To be used to fund future GRV rating revaluations, insurance valuations and asset fair value revaluations
(s) Bridgetown Leisure Centre Reserve	Ongoing	To be used for the purpose of funding initiatives and improvements at the Bridgetown Leisure Centre
(t) Trails Reserve	Ongoing	To be used for funding of new local trail initiatives and projects
(u) Light Fleet Vehicle Reserve	Ongoing	To be used for the purchase of light fleet vehicles
(v) Blackspot Works Reserve	Ongoing	To provide a funding mechanism for Blackspot Grant projects that require a matched funding component
(w) Project Management Reserve	Ongoing	To be used for the purpose of funding planning and delivery of Shire projects
(x) Sustainability Reserve	Ongoing	To provide environmental benefits to Council and the community, combat rising costs of energy and reduce the carbon footprint of corporate operations with energy-efficiency initiatives, implement water-wise and waste-reduction initiatives, and create future cost savings to be reinvested into the delivery of new sustainability projects
(y) CCTV Infrastructure Reserve	Ongoing	To be used for the purchase and installation of new CCTV cameras or replacement of existing CCTV cameras

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

10. OTHER INFORMATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	435,000	490,459	300,000
Other interest revenue	58,800	52,035	53,000
	493,800	542,494	353,000
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	38,500	38,049	37,500
Other services	7,500	0	7,000
	46,000	38,049	44,500
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	66,615	96,357	59,842
Interest on lease liabilities (refer Note 8)	8,848	2,806	3,773
Other finance costs	100	17	100
	75,563	99,180	63,715
(d) Write offs			
General rate	0	0	100
	0	0	100

SHIRE OF BRIDGETOWN-GREENBUSHES
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 J Mountford			
President's allowance	23,990	23,070	23,070
Meeting attendance fees	16,455	15,355	15,822
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	445	0	0
	42,990	40,525	40,992
Deputy President S Mahoney			
Deputy President's allowance	5,998	5,768	5,768
Meeting attendance fees	10,620	10,218	10,218
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	445	0	0
	19,163	18,086	18,086
Elected member J Boyle			
Meeting attendance fees	10,620	10,218	10,218
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	445	0	0
	13,165	12,318	12,318
Elected member M Fletcher			
Meeting attendance fees	10,620	10,218	10,218
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	445	0	0
	13,165	12,318	12,318
Elected member M Christensen			
Meeting attendance fees	10,620	10,218	10,218
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	444	0	0
	13,164	12,318	12,318
Elected member T Pratico			
Meeting attendance fees	10,620	10,685	10,218
ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	444	1,209	0
	13,164	13,994	12,318
Elected member R Redman			
Meeting attendance fees	10,620	7,114	10,218
ICT expenses	2,100	1,462	2,100
Travel and accommodation expenses	444	0	0
	13,164	8,576	12,318
Elected member L Pearce			
Meeting attendance fees	10,620	7,114	7,114
ICT expenses	2,100	1,462	1,462
Travel and accommodation expenses	444	0	0
	13,164	8,576	8,576
Elected member T Lansdell			
Meeting attendance fees	10,620	7,114	7,114
ICT expenses	2,100	1,462	1,462
Travel and accommodation expenses	444	0	0
	13,164	8,576	8,576
Elected member C Browne			
Meeting attendance fees	0	3,131	0
ICT expenses	0	644	0
Travel and accommodation expenses	0	281	0
	0	4,056	0
Total Elected Member Remuneration	154,303	139,343	137,820
President's allowance	23,990	23,070	23,070
Deputy President's allowance	5,998	5,768	5,768
Meeting attendance fees	101,415	91,385	91,358
ICT expenses	18,900	17,630	17,624
Travel and accommodation expenses	4,000	1,490	0
	154,303	139,343	137,820

SHIRE OF BRIDGETOWN-GREENBUSHES
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
	\$	\$	\$	\$
Visitor Centre Accommodation Bookings	379	0	(379)	0
Other Visitor Centre Commission Sales	328	2,200	(2,200)	328
TransWA - Ticket Sales	73	7,000	(7,000)	73
Overcharge TransWA Ticket	21	0	(21)	0
Accommodation Payment Returned	231	0	(231)	0
Cemetery Fees	703	0	(703)	0
Miscellaneous	(724)	724	0	0
	1,011	9,924	(10,534)	401

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

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.

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

SHIRE OF BRIDGETOWN-GREENBUSHES
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.

Administration and operation of facilities and services to members of the council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans.

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 community.

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

Health

To provide services to help ensure a safer community.

Food quality, and support the operation of child health clinics.

Education and welfare

To support disadvantaged persons, the elderly, children and youth.

Support for the provision of day care and pre-school facilities, assistance to playgroups, services for senior citizens and youth, and other voluntary services.

Housing

Help ensure adequate housing.

Maintenance of staff and rental housing.

Community amenities

Provide services required by the community.

Rubbish collection services, operation of refuse sites, environmental protection, administration of the town planning scheme, development of land, maintenance of cemeteries, maintenance and operation of public conveniences and storm water drainage maintenance.

Recreation and culture

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

Maintenance of halls, the leisure centre and various reserves; operation of library, heritage facilities and cultural activities.

Transport

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and parking control.

Economic services

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, economic development, building control and water standpipes.

Other property and services

Identification of expenses not included in programs above and for the pooling of costs that have been reallocated to the programs above.

Private works, plant repairs and operation costs, department activities and directorate costs.

SHIRE OF BRIDGETOWN-GREENBUSHES
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	210	1,800	110
General purpose funding	94,000	89,513	85,000
Law, order, public safety	52,550	49,842	46,050
Health	21,000	23,754	18,000
Education and welfare	10	0	9
Housing	28,230	15,846	15,660
Community amenities	1,667,002	1,569,338	1,499,487
Recreation and culture	527,775	394,738	374,790
Transport	8,750	6,746	8,750
Economic services	251,762	389,327	215,935
Other property and services	85,840	91,626	81,940
	2,737,129	2,632,530	2,345,731

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