



2025 – 2026
annual *budget*





Message from the Shire President

Dear Ashburton Community,

I am pleased to present the Shire of Ashburton's Annual Budget for 2025–2026.

This budget has been carefully designed to align with our Strategic Community Plan 2022–2032, which envisions Ashburton as a welcoming, sustainable and socially active district with a wide range of opportunities for everyone.

Our Shire's sustained development is boosting our ability to deliver capital projects that enhance the liveability and sustainability of our towns. Recognising the pressures of rising living costs, Council has been able to keep residential rates and waste collection charge increases below CPI.

For the year 2025–2026, we are launching an ambitious capital works program worth over \$100 million. This includes \$46 million in new funding and \$56 million for projects that were funded and commenced in 2024–2025. This program will continue our intergenerational renewal and upgrade of community infrastructure, while generating alternative income streams for the Shire to enhance long-term financial sustainability.

Recognising the importance of our road network for economic success, we have allocated additional annual funding to progressively resheet and upgrade roads throughout the Shire, with an expenditure of over \$30 million this year for road and drainage works. This investment highlights the significance of asset management in maintaining and enhancing this vital asset class.

To address recruitment and retention issues and to maintain service levels, Council recognises the need for additional staff housing. Therefore, we are allocating a further \$5 million towards building additional accommodation and \$2 million towards upgrades and maintenance of existing housing. This ongoing investment is crucial in ensuring that we can attract and retain the necessary workforce to support our community's needs.

In Onslow, works include the much-anticipated \$1.1 million footpath linking the townsite to Beadon Creek, Stage 3 of the Ocean Beach Caravan Park which will add 80 new caravan bays and provision for 20 onsite cabins, and Stage 1 of the Onslow Streetscape project which will modernise the main street, with further stages to come.

Tom Price will see the Minna Oval Sports Pavilion open before Christmas, providing modern sporting and social facilities and easing pressure on Clem Thompson Oval. This is supported by significant roadworks and drainage improvements to enhance safety and flood resilience, the installation of new dog agility equipment, landscaping of the Coolibah Street entrance to create a welcoming gateway for residents and visitors, and lighting upgrades as part of Stage 2 of the skatepark.

In Paraburdoo, upgrades include new lighting and shade at the dog park, enhancements to recreation spaces with new shade structures and seating, and accessibility and amenity improvements to the Paraburdoo Community Hall.

Pannawonica will benefit from playground refurbishments, BBQ area upgrades and the new Pannawonica Pump Track, which is now under construction and due to open later this year.

These projects reflect our dedication to making Ashburton a region where communities thrive – from upgraded parks and sporting precincts to critical housing and tourism infrastructure.

Finally, I would like to acknowledge the dedication and hard work of our Elected Members and staff, who tirelessly strive to deliver the best outcomes for our community.

Audra Smith
President, Shire of Ashburton

SHIRE OF ASHBURTON
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5

The Shire of Ashburton a Class 2 local government conducts the operations of a local government with the following community vision:

SHIRE OF ASHBURTON
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	74,096,895	72,215,075	68,394,100
Grants, subsidies and contributions		10,397,241	4,521,986	5,966,579
Fees and charges	17	14,110,910	20,738,501	13,723,807
Interest revenue	10(a)	4,972,036	5,606,101	4,970,700
Other revenue		319,950	1,208,241	107,200
		103,897,032	104,289,904	93,162,386
Expenses				
Employee costs		(27,363,854)	(23,723,931)	(26,994,657)
Materials and contracts		(45,449,502)	(23,968,733)	(33,206,130)
Utility charges		(1,732,580)	(1,744,478)	(1,570,900)
Depreciation	6	(18,256,733)	(17,751,782)	(14,105,200)
Finance costs	10(c)	(24,613)	(30,444)	(25,963)
Insurance		(1,583,139)	(1,391,942)	(1,921,100)
Other expenditure		(1,072,208)	(746,811)	(988,472)
		(95,482,629)	(69,358,121)	(78,812,422)
		8,414,403	34,931,783	14,349,964
Capital grants, subsidies and contributions		21,490,163	16,599,113	19,929,598
Profit on asset disposals	5	71,069	187,392	104,500
Loss on asset disposals	5	(151,592)	(92,435)	(77,300)
		21,409,640	16,694,070	19,956,798
Net result for the period		29,824,043	51,625,853	34,306,762
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		29,824,043	51,625,853	34,306,762

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

SHIRE OF ASHBURTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Actual	Budget
	\$	\$	\$
Rates	74,096,895	72,348,392	68,394,100
Grants, subsidies and contributions	1,613,341	6,948,904	5,149,551
Fees and charges	14,110,910	20,738,501	14,540,835
Interest revenue	4,972,036	5,606,101	4,970,700
Goods and services tax received	0	(690,605)	1,000,000
Other revenue	319,950	1,208,241	107,200
	95,113,132	106,159,534	94,162,386

Payments

Employee costs	(27,363,854)	(23,698,503)	(26,994,657)
Materials and contracts	(44,529,502)	(21,177,042)	(33,206,130)
Utility charges	(1,732,580)	(1,744,478)	(1,570,900)
Finance costs	(24,613)	(33,556)	(25,963)
Insurance paid	(1,583,139)	(1,391,942)	(1,921,100)
Goods and services tax paid	0	0	(1,000,000)
Other expenditure	(1,072,208)	(746,811)	(988,472)
	(76,305,896)	(48,792,332)	(65,707,222)

Net cash provided by operating activities

4 18,807,236 57,367,202 28,455,164

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(13,478,023)	(17,417,543)	(30,557,539)
Payments for construction of infrastructure	5(b)	(71,287,227)	(27,528,540)	(38,689,943)
Capital grants, subsidies and contributions		14,322,125	16,599,113	17,221,762
Proceeds from sale of property, plant and equipment	5(a)	554,000	756,684	1,224,400
Proceeds on disposal of financial assets at fair value through profit and loss		0	6,215	0
Net cash (used in) investing activities		(69,889,125)	(27,584,071)	(50,801,320)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(78,012)	(440,543)	(440,543)
Payments for principal portion of lease liabilities	8	(42,528)	0	(57,891)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	47,096,750	0
Net cash provided by (used in) financing activities		(120,540)	46,656,207	(498,434)

Net increase (decrease) in cash held

(51,202,429) 76,439,338 (22,844,590)

Cash at beginning of year

Cash and cash equivalents at the end of the year

4 119,533,144 43,093,806 90,765,458

68,330,715 119,533,144 67,920,868

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

SHIRE OF ASHBURTON
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	73,228,755	70,947,321	67,302,200
Rates excluding general rates	2(a)	868,140	1,267,754	1,091,900
Grants, subsidies and contributions		10,397,241	4,521,986	5,966,579
Fees and charges	17	14,110,910	20,738,501	13,723,807
Interest revenue	10(a)	4,972,036	5,606,101	4,970,700
Other revenue		319,950	1,208,241	107,200
Profit on asset disposals	5	71,069	187,392	104,500
		103,968,101	104,477,296	93,266,886

Expenditure from operating activities

Employee costs		(27,363,854)	(23,723,931)	(26,994,657)
Materials and contracts		(45,449,502)	(23,968,733)	(33,206,130)
Utility charges		(1,732,580)	(1,744,478)	(1,570,900)
Depreciation	6	(18,256,733)	(17,751,782)	(14,105,200)
Finance costs	10(c)	(24,613)	(30,444)	(25,963)
Insurance		(1,583,139)	(1,391,942)	(1,921,100)
Other expenditure		(1,072,208)	(746,811)	(988,472)
Loss on asset disposals	5	(151,592)	(92,435)	(77,300)
		(95,634,221)	(69,450,556)	(78,889,722)
Non cash amounts excluded from operating activities	3(c)	18,337,256	17,656,825	14,078,000
Amount attributable to operating activities		26,671,136	52,683,565	28,455,164

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		21,490,163	16,599,113	19,929,598
Proceeds from disposal of property, plant and equipment	5(a)	554,000	756,684	1,224,400
Proceeds on disposal of financial assets at fair value through profit and loss		0	6,215	
		22,044,163	17,362,012	21,153,998

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(13,478,023)	(17,417,543)	(30,557,539)
Acquisition of infrastructure	5(b)	(71,287,227)	(27,528,540)	(38,689,943)
		(84,765,250)	(44,946,083)	(69,247,482)
Amount attributable to investing activities		(62,721,087)	(27,584,071)	(48,093,484)

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	9(a)	28,407,905	21,311,229	32,168,947
		28,407,905	21,311,229	32,168,947

Outflows from financing activities

Repayment of borrowings	7(a)	(78,012)	(440,543)	(440,543)
Payments for principal portion of lease liabilities	8	(42,528)	0	(57,891)
Transfers to reserve accounts	9(a)	(10,350,798)	(38,346,220)	(20,742,500)
		(10,471,338)	(38,786,763)	(21,240,934)

Amount attributable to financing activities

		17,936,567	(17,475,534)	10,928,013
--	--	-------------------	---------------------	-------------------

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	18,113,384	10,489,424	8,710,307
Amount attributable to operating activities		26,671,136	52,683,565	28,455,164
Amount attributable to investing activities		(62,721,087)	(27,584,071)	(48,093,484)
Amount attributable to financing activities		17,936,567	(17,475,534)	10,928,013
Surplus/(deficit) remaining after the imposition of general rates	3	0	18,113,384	0

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

SHIRE OF ASHBURTON
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	14
Note 5	Property, Plant and Equipment	15
Note 6	Depreciation	16
Note 7	Borrowings	17
Note 8	Lease Liabilities	19
Note 9	Reserve Accounts	20
Note 10	Other Information	21
Note 11	Council Members Remuneration	22
Note 12	Major Land Transactions	23
Note 13	Trading Undertakings and Major Trading Undertakings	24
Note 14	Trust Funds	26
Note 15	Revenue and Expenditure	27
Note 16	Program Information	29
Note 17	Fees and Charges	30

**SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the 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 14 to the annual budget.

2024/25 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

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

New accounting standards for application in future years

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.06771	2,374	75,555,811	5,115,884	40,000	5,155,884	5,207,085	4,744,402
Commercial / Industrial	Gross rental valuation	0.08661	149	16,900,943	1,463,791	192,500	1,656,291	1,461,887	1,440,100
Transient Workforce Accom.	Gross rental valuation	0.19365	30	46,979,800	9,097,638	1,297,500	10,395,138	9,886,662	6,771,245
Pastoral	Unimproved valuation	0.19250	39	7,995,105	1,539,058	0	1,539,058	1,319,809	1,451,262
Non-Pastoral	Unimproved valuation	0.37950	618	143,563,593	54,482,384	0	54,482,384	53,111,969	52,895,191
Non-Rateable	Gross rental valuation				0		0	(603)	0
Write Offs					0		0	(39,488)	0
Total general rates			3,210	290,995,252	71,698,755	1,530,000	73,228,755	70,947,321	67,302,200
		Minimum							
		\$							
(ii) Minimum payment									
Residential	Gross rental valuation	1,390.00	203		282,170	0	282,170	445,500	453,600
Commercial / Industrial	Gross rental valuation	1,390.00	37		51,430	0	51,430	54,000	54,000
Transient Workforce Accom.	Gross rental valuation	1,390.00	0	0	0	0	0	4,050	4,050
Pastoral	Unimproved valuation	1,390.00	2		2,780	0	2,780	2,700	2,700
Non-Pastoral	Unimproved valuation	1,390.00	374		519,860	0	519,860	558,900	565,650
Non-Rateable	Gross rental valuation	1,390.00			0		0	0	0
Total minimum payments			616	0	856,240	0	856,240	1,065,150	1,080,000
Total general rates and minimum payments			3,826	290,995,252	72,554,995	1,530,000	74,084,995	72,012,471	68,382,200
(iii) Ex-gratia rates									
Dampier Bunbury Natural Gas Pipeline					11,900	0	11,900	12,497	11,900
					72,566,895	1,530,000	74,096,895	72,024,968	68,394,100
Concessions (Refer note 2(e))							0	190,107	0
Total rates					72,566,895	1,530,000	74,096,895	72,215,075	68,394,100
Instalment plan charges							7,000	9,471	7,000
Instalment plan interest							28,500	28,732	27,300
Late payment of rate or service charge interest							53,500	53,662	40,300
							89,000	91,865	74,600

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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

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

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

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 10 October 2025 or 35 days after the date of issue appearing on the rate notice, whichever is the later

Option 2 (Two Instalments)

First Instalment to be made on or before 10 October 2025 or 35 days after the date of issue appearing on the rate notice, whichever is the later, including all arrears and half the current rates and services; and

Second Instalment to be made on or before 9 February 2026, or 2 months after the due date of the first instalment, whichever is the later

Option 3 (Four Instalments)

First Instalment to be made on or before 10 October 2025 or 35 days after the date of issue appearing on the rate notice, whichever is the later, including all arrears and quarter the the current rates and services; and

Second Instalment to be made on or before 9 December 2025, or 2 months after the due date of the first instalment, whichever is the later;

Third Instalment to be made on or before 9 February 2026, or 2 months after the due date of the second instalment, whichever is the later; and

Fourth Instalment to be made on or before 10 April 2026, or 2 months after the due date of the third instalment, whichever is the later; and

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	10/10/2025	0	0.0%	11.0%
Option two				
First instalment	10/10/2025	0	0.0%	11.0%
Second instalment	9/02/2026	17	5.5%	11.0%
Option three				
First instalment	10/10/2025	0	0.0%	11.0%
Second instalment	9/12/2025	17	5.5%	11.0%
Third instalment	9/02/2026	17	5.5%	11.0%
Fourth instalment	10/04/2026	17	5.5%	11.0%

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(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.

(i) Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	Properties zoned residential and an intended predominant residential land use.	This rate reflects the financial impact and costs to provide community services and activities as well as maintain the Shire's infrastructure.	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV Commercial/Industrial	Properties zoned and/or an intended predominant commercial/industrial land use.	This rate reflects the financial impact and costs to provide community services and activities as well as maintain the Shire's infrastructure.	
Workforce Accommodation	facilities provided for a workforce that is not permanently located within the Shire	equitably between residents and non-residential workers. Temporary workers are consumers of Shire services but unless they are also property owners within the Shire, are not contributing to the cost of services which they use.	potential to have a greater impact on Shire services and assets than other property types due to their number of occupants in a relatively small land parcel.
UV Pastoral	This incorporates all properties issued with pastoral leases granted by the State Government OR Does not have the characteristics of any other UV differential rate category.	This rate reflects the level of service utilized by ratepayers in this category.	To reflect the additional costs associated with gravel road maintenance albeit to a lesser extent that that of mining.
UV Non-Pastoral	This incorporates mining tenements, permits, drilling reservations, leases or licences held, extracting, stock piling, processing or refining of minerals and the extraction, processing or refining of fuel sources,.	This rate reflects the ongoing costs involved in maintaining the road network across broad Shire boundaries, and towards the regional communities supporting the mining industry.	To reflect the higher impact mining activities have upon the road network and the greater use of Shire facilities and services.

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(ii) Differential Minimum Payment

GRV Residential	Properties zoned residential and an intended predominant residential land use.	To provide the Shire with funding for the necessary works and services to maintain assets and provide for future needs.	Every property, regardless of size, value, and use, receives some minimum level of benefit from the Shire's works and services. Minimum rates ensure that all ratepayers make a reasonable contribution to essential services and infrastructure.
GRV Commercial/Industrial	Properties zoned commercial/industrial and/or a predominant land use of commercial/industrial.	To provide the Shire with funding for the necessary works and services to maintain assets and provide for future needs.	Every property, regardless of size, value, and use, receives some minimum level of benefit from the Shire's works and services. Minimum rates ensure that all ratepayers make a reasonable contribution to essential services and infrastructure.
GRV Transient Workforce Accommodation	This incorporates all mass accommodation facilities provided for a workforce that is not permanently located within the Shire	To provide the Shire with funding for the necessary works and services to maintain assets and provide for future needs.	Every property, regardless of size, value, and use, receives some minimum level of benefit from the Shire's works and services. Minimum rates ensure that all ratepayers make a reasonable contribution to essential services and infrastructure.
UV Pastoral	This incorporates all properties issued with pastoral leases granted by the State Government OR Does not have the characteristics of any other UV differential rate category.	To provide the Shire with funding for the necessary works and services to maintain assets and provide for future needs.	Every property, regardless of size, value, and use, receives some minimum level of benefit from the Shire's works and services. Minimum rates ensure that all ratepayers make a reasonable contribution to essential services and infrastructure.
UV Non-Pastoral	This incorporates mining tenements, permits, drilling reservations, leases or licences held, extracting, stock piling, processing or refining of minerals and the extraction, processing or refining of fuel sources,.	To provide the Shire with funding for the necessary works and services to maintain assets and provide for future needs.	Every property, regardless of size, value, and use, receives some minimum level of benefit from the Shire's works and services. Minimum rates ensure that all ratepayers make a reasonable contribution to essential services and infrastructure.

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
UV Pastoral	Rate	Concession	0.0%	0	0	(190,107)	0	Financial hardship application	Considered upon application
					0	(190,107)	0		

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the 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.

INVENTORY - LAND HELD FOR RESALE

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

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

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

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.

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 8,313,755	\$ 41,459,077	\$ 14,702,494
Term deposits		60,016,960	78,074,067	53,218,374
Total cash and cash equivalents		68,330,715	119,533,144	67,920,868
Held as				
- Unrestricted cash and cash equivalents		4,641,146	37,786,468	5,442,522
- Restricted cash and cash equivalents		63,689,569	81,746,676	62,478,346
	3(a)	68,330,715	119,533,144	67,920,868
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		63,689,569	81,746,676	62,478,346
		63,689,569	81,746,676	62,478,346
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	63,689,569	81,746,676	53,218,375
Unspent capital grants, subsidies and contribution liabilities		0	0	9,259,971
		63,689,569	81,746,676	62,478,346
Reconciliation of net cash provided by operating activities to net result				
Net result		29,824,043	51,625,853	34,306,762
Depreciation	6	18,256,733	17,751,782	14,105,200
(Profit)/loss on sale of asset	5	80,523	(94,957)	(27,200)
(Increase)/decrease in receivables		0	(2,505,257)	0
(Increase)/decrease in inventories		20,000	(5,543)	0
(Increase)/decrease in other assets		0	2,000,439	0
Increase/(decrease) in payables		900,000	793,683	
Increase/(decrease) in contract liabilities		(8,783,900)	4,374,887	
Increase/(decrease) in unspent capital grants		(7,168,038)	0	(2,707,836)
Increase/(decrease) in employee provisions		0	25,428	
Capital grants, subsidies and contributions		(14,322,125)	(16,599,113)	(17,221,762)
Net cash from operating activities		18,807,236	57,367,202	28,455,164

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 ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 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	190,105	0	0	0	0	272,154	0	0		0	873,240	0	0	0	0
Buildings - non-specialised	3,406,927	0	0	0	0	3,432,745	0	0		0	100,000	0	0	0	0
Buildings - specialised	7,181,991	0	0	0	0	9,632,468	0	0		0	24,523,997	0	0	0	0
Furniture and equipment	490,000	0	0	0	0	542,707	0	0		0	866,444	0	0	0	0
Plant and equipment	2,209,000	(634,523)	554,000	71,069	(151,592)	3,537,469	(661,727)	756,684	187,392	(92,435)	4,193,858	(913,500)	1,224,400	104,500	(77,300)
Total	13,478,023	(634,523)	554,000	71,069	(151,592)	17,417,543	(661,727)	756,684	187,392	(92,435)	30,557,539	(913,500)	1,224,400	104,500	(77,300)
(b) Infrastructure															
Infrastructure - Airport	702,000	0	0	0	0	449,918	0	0	0	0	1,072,108	0	0	0	0
Infrastructure - Drainage	5,699,616	0	0	0	0	1,793,016	0	0	0	0	3,566,189	0	0	0	0
Infrastructure - Parks and Recreation	11,091,600	0	0	0	0	7,391,679	0	0	0	0	7,978,292	0	0	0	0
Infrastructure - Pathways	1,500,000	0	0	0	0	1,707,202	0	0	0	0	976,484	0	0	0	0
Other infrastructure - Roads	22,590,385	0	0	0	0	2,361,029	0	0	0	0	4,173,000	0	0	0	0
Other infrastructure - Town Infrastructure	29,623,551	0	0	0	0	11,082,261	0	0	0	0	17,373,165	0	0	0	0
Other infrastructure - Works in Progress	0	0	0	0	0	703,382	0	0	0	0	786,547	0	0	0	0
Other infrastructure - Regional Waste Facility	80,075	0	0	0	0	2,014,904	0	0	0	0	2,659,158	0	0	0	0
Other infrastructure - Waste - General	0	0	0	0	0	25,149	0	0	0	0	105,000	0	0	0	0
Total	71,287,227	0	0	0	0	27,528,540	0	0	0	0	38,689,943	0	0	0	0
Total	84,765,250	(634,523)	554,000	71,069	(151,592)	44,946,083	(661,727)	756,684	187,392	(92,435)	69,247,482	(913,500)	1,224,400	104,500	(77,300)

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 ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Airport
Infrastructure - Drainage
Infrastructure - Parks and Recreation
Infrastructure - Pathways
Other infrastructure - Roads
Other infrastructure - Town Infrastructure
Other infrastructure - Regional Waste Facility
Other infrastructure - Waste - General
Other infrastructure - Bridges

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
791,268	690,408	0
3,241,879	3,088,033	3,436,500
409,812	408,998	151,900
1,597,445	1,588,014	626,400
742,813	741,889	1,139,600
593,876	593,137	565,600
2,356,457	2,128,722	888,000
235,017	234,724	192,300
7,474,108	7,464,812	6,822,800
374,982	374,516	282,100
311,909	311,521	0
99,384	99,260	0
27,783	27,748	0
18,256,733	17,751,782	14,105,200
71,370	71,281	11,900
4,789	4,782	1,400
269,473	269,138	164,100
848,143	747,212	621,500
1,472,706	1,470,473	1,147,100
4,294,373	3,912,506	2,216,700
10,167,739	9,053,151	8,397,300
548,181	551,864	499,200
579,959	1,671,375	1,046,000
18,256,733	17,751,782	14,105,200

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	
Buildings - specialised	15 to 100 years
Furniture and equipment	4 to 10 years
Plant and equipment	3 to 20 years
Infrastructure - Airport	10 to 100 years
Infrastructure - Drainage	60 to 100 years
Infrastructure - Parks and Recreation	7 to 150 years
Infrastructure - Pathways	35 to 50 years
Other infrastructure - Roads	10 to 80 years
Other infrastructure - Town Infrastructure	10 to 100 years
Other infrastructure - Regional Waste Facility	3 to 100 years
Other infrastructure - Waste - General	3 to 100 years
Other infrastructure - Bridges	10 to 100 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 ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Onslow Transfer Station	122	WATC	3.1%	0	0	0	0	0	365,774	0	(365,774)	0	(6,603)	365,774		(365,774)	0	(8,471)
Airport Upgrade	119	WATC	6.4%	25,496	0	(25,496)	0	(1,222)	49,444	0	(23,948)	25,496	(2,753)	49,803		(23,948)	25,855	(2,770)
Onslow Administration Centre	124	WATC	3.3%	406,540	0	(52,516)	354,024	(13,025)	457,361	0	(50,821)	406,540	(13,494)	458,361		(50,821)	407,540	(14,722)
				432,036	0	(78,012)	354,024	(14,247)	872,579	0	(440,543)	432,036	(22,850)	873,938	0	(440,543)	433,395	(25,963)

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 ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	300,000	213,000	300,000
Credit card balance at balance date	(50,000)	(37,228)	(50,000)
Total amount of credit unused	250,000	175,772	250,000
Loan facilities			
Loan facilities in use at balance date	354,024	432,036	433,395

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier	-	-	3.0%	3+1	42,528	0	(42,528)	0	(10,366)	52,174	0	0	42,528	(7,593)	57,891	0	(57,891)	0	0
					42,528	0	(42,528)	0	(10,366)	52,174	0	0	42,528	(7,593)	57,891	0	(57,891)	0	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 ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 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 council												
(a) Airport reserve	12,438,115	1,446,447	(1,702,000)	12,182,562	8,644,638	4,266,764	(473,287)	12,438,115	8,872,368	3,566,300	(1,638,808)	10,799,860
(b) Assets and Infrastructure	7,934,867	27,880	(7,530,519)	432,228	1,051,147	7,763,813	(880,093)	7,934,867	643,382	6,532,800	(600,000)	6,576,182
(c) Financial Risk	5,737,330	289,000	0	6,026,330	5,462,317	275,013	0	5,737,330	5,491,822	340,000	(800,000)	5,031,822
(d) Future Projects	15,750,305	558,535	(14,205,206)	2,103,634	28,637,967	2,711,613	(15,599,275)	15,750,305	27,883,460	1,657,100	(23,186,096)	6,354,464
(e) Housing	9,511,148	5,135,097	0	14,646,245	2,081,546	8,184,407	(754,805)	9,511,148	2,072,108	7,500,000	(1,500,534)	8,071,574
(f) Joint Venture Housing	0	0	0	0	5,354	258	(5,612)	0	5,381	300	(5,681)	0
(g) Onslow Community Infrastructure	0	0	0	0	203,659	9,809	(213,468)	0	203,659	12,200	(215,859)	0
(h) Plant Replacement	701,141	98,090	0	799,231	785,413	47,235	(131,507)	701,141	795,424	115,400	(131,507)	779,317
(i) Property Development	2,305,172	572,696	(190,105)	2,687,763	3,178,078	156,990	(1,029,896)	2,305,172	3,194,072	184,300	(1,220,000)	2,158,372
(j) Tom Price Administration Facility	19,269,442	1,046,964	(4,700,000)	15,616,406	12,438,752	6,830,690	0	19,269,442	12,501,356	721,400	0	13,222,756
(k) Waste Services and Site Rehabilitation	108,141	86,020	(80,075)	114,086	2,024,008	99,037	(2,014,904)	108,141	2,781,986	101,200	(2,659,158)	224,028
(l) COVID-19 Relief and Stimulus	0	0	0	0	198,806	9,576	(208,382)	0	199,805	11,500	(211,305)	0
(m) Pilbara Regional Waste Facility	7,991,015	1,090,069	0	9,081,084	0	7,991,015	0	7,991,015	0	0	0	0
	81,746,676	10,350,798	(28,407,905)	63,689,569	64,711,685	38,346,220	(21,311,229)	81,746,676	64,644,823	20,742,500	(32,168,947)	53,218,375

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Airport reserve	Ongoing	To contribute towards operational deficits and improvements, and receive operational surpluses for the Onslow Airport.
(b) Assets and Infrastructure	Ongoing	To contribute towards funding new, upgrade and renewal initiatives associated with Council assets and infrastructure.
(c) Financial Risk	Ongoing	To contribute towards mitigating, or funding, significant adverse financial impacts through legal, rate revenue reduction, or other reasons.
(d) Future Projects	Ongoing	To contribute towards the funding of higher-cost projects, as identified in the Long-Term Financial Plan.
(e) Housing	Ongoing	To contribute towards the provision for housing to maintain, improve or increase Council's housing portfolio.
(f) Joint Venture Housing	2024-2025	To contribute towards Council's contribution for repairs and maintenance to Joint Venture Housing which Council has a contractual obligation to
(g) Onslow Community Infrastructure	2024-2025	To contribute towards the development of community infrastructure projects and community facilities in Onslow.
(h) Plant Replacement	Ongoing	To contribute towards the funding of new and replacement plant and machinery.
(i) Property Development	Ongoing	To contribute towards purchasing, developing and selling property for economic benefit.
(j) Tom Price Administration Facility	2027-2028	To contribute towards funding a new Council Administration Facility in Tom Price.
(k) Waste Services and Site Rehabilitation	Ongoing	To contribute towards initiatives, upgrades, modifications and rehabilitation of Council's General Waste Facilities.
(l) COVID-19 Relief and Stimulus	2024-2025	To contribute towards support and relief initiatives for those impacted by COVID-19.
(m) Regional Waste Facility	Ongoing	To contribute towards initiatives, upgrades, modifications and rehabilitation of Council's Class 4 Regional Waste Management Facility

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Investments	4,885,841	5,519,589	4,898,600
Late payment of fees and charges *	3,400	3,321	4,000
ESL Interest	795	795	500
Other interest revenue	82,000	82,394	67,600
	4,972,036	5,606,099	4,970,700

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	134,300	117,175	134,300
Other services	25,200	15,900	6,000
	159,500	133,075	140,300

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	14,247	22,850	25,963
Interest on lease liabilities (refer Note 8)	10,366	7,593	0
	24,613	30,443	25,963

(d) Write offs

General rate	0	39,488	0
Fees and charges	5,500	42,373	0
	5,500	81,861	0

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President Cr Audra Smith			
President's allowance	70,951	68,552	68,552
Meeting attendance fees	34,890	33,706	33,706
Annual allowance for ICT expenses	3,230	3,120	3,120
Travel and accommodation expenses	5,000	4,111	4,500
Superannuation contribution payments	9,526	0	0
	123,597	109,489	109,878
Deputy President Cr Kerry White			
Deputy President's allowance	17,737	17,138	17,138
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,230	3,120	3,120
Travel and accommodation expenses	5,000	4,304	4,500
Superannuation contribution payments	3,938	0	0
	55,925	49,699	49,895
Cr Matthew Lynch			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,230	3,120	3,120
Travel and accommodation expenses	5,000	3,911	4,500
Superannuation contribution payments	2,342	0	0
	36,592	32,168	32,757
Cr Melanie Gallanagh			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,230	3,120	3,120
Travel and accommodation expenses	5,000	797	4,500
Superannuation contribution payments	2,342	0	0
	36,592	29,054	32,757
Cr Linton Rumble			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,230	3,120	3,120
Travel and accommodation expenses	5,000	4,841	4,500
Superannuation contribution payments	2,342	0	0
	36,592	33,098	32,757
Cr Alana Sullivan			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,230	3,120	3,120
Travel and accommodation expenses	5,000	4,414	4,500
Superannuation contribution payments	2,342		
	36,592	32,671	32,757
Cr Rory De Pledge			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,230	3,120	3,120
Travel and accommodation expenses	5,000	1,663	4,500
Superannuation contribution payments	2,342	0	0
	36,592	29,920	32,757
Cr Rosanne Kapor			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,230	3,120	3,120
Travel and accommodation expenses	5,000	4,325	4,500
Superannuation contribution payments	2,342	0	0
	36,592	32,582	32,757
Cr Brie Healy			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,230	3,120	3,120
Travel and accommodation expenses	5,000	3,430	4,500
Superannuation contribution payments	2,342	0	0
	36,592	31,687	32,757
Total Council Member Remuneration	435,666	380,368	389,072
President's allowance	70,951	68,552	68,552
Deputy President's allowance	17,737	17,138	17,138
Meeting attendance fees	243,050	234,802	234,802
Annual allowance for ICT expenses	29,070	28,080	28,080
Travel and accommodation expenses	45,000	31,796	40,500
Superannuation contribution payments	29,858	0	0
	435,666	380,368	389,072

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. MAJOR LAND TRANSACTIONS

Ocean View Caravan Park (Phase 3)

(a) Details

The Shire's objective is to design and construct the Phase 3 Ocean View Caravan Park development, to satisfy the increasing demand for holiday accommodation in Onslow, providing broad economic benefits through increased accommodation capacity and seasonal tourism.

(b) Current year transactions

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Capital revenue			
Reserve Transfer	4,905,414	6,493,683	11,063,470
Capital expenditure			
Development Costs	(10,166,331)	(9,693,683)	(14,263,470)
	(5,260,917)	(3,200,000)	(3,200,000)

(c) Expected future cash flows

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	\$	\$	\$	\$	\$	\$
Cash outflows						
Development costs	(10,166,331)					(10,166,331)
	(10,166,331)	0	0	0	0	(10,166,331)
Cash Inflows						
Reserve Transfer	4,905,414					4,905,414
	4,905,414	0	0	0	0	4,905,414
Net cash flows	(5,260,917)	0	0	0	0	(5,260,917)

Lease of Portion of Lot 550 Onslow Road - Pilbara Regional Waste Facility

(d) Details

The Shire's objective is to expand the existing lease are on Lot 550 on DP 414367 (Crown Reserve 53324) Onslow Road, Onslow - being part of the Pilbara Regional Waste Facility site.

(e) Current year transactions

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Operating revenue			
Lease Revenue	150,000	123,835	100,000
	150,000	123,835	100,000

(f) Expected future cash flows

	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	\$	\$	\$	\$	\$	\$
Cash Inflows						
Lease Revenue	150,000	150,000	150,000	150,000	150,000	750,000
	150,000	150,000	150,000	150,000	150,000	750,000
Net cash flows	150,000	150,000	150,000	150,000	150,000	750,000

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Onslow Airport

(a) Details

The Shire's objective is to maintain a safe landing airstrip and functional airport amenities conducive to the promotion of the district as a tourist and business destination. Ongoing costs are met by landing fees charged. Annual surpluses, as determined by Council, are transferred to a cash backed reserve account to finance future upgrades and modifications to the facility.

(b) Statement of Comprehensive Income

	2024/25 Actual	2025/26 Budget	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Airport Fees	3,640,780	3,546,260	3,645,555	3,747,631	3,852,565	3,960,437	4,071,329
	3,640,780	3,546,260	3,645,555	3,747,631	3,852,565	3,960,437	4,071,329
Expenditure							
Airport Operations	(2,793,573)	(3,144,516)	(3,232,562)	(3,323,074)	(3,416,120)	(3,511,771)	(3,610,101)
	(2,793,573)	(3,144,516)	(3,232,562)	(3,323,074)	(3,416,120)	(3,511,771)	(3,610,101)
NET RESULT	847,207	401,744	412,993	424,557	436,445	448,666	461,228
TOTAL COMPREHENSIVE INCOME	847,207	401,744	412,993	424,557	436,445	448,666	461,228

The following estimated revenue and expenditure is not included in the income statement above but has been used in the pricing structure for goods and services.

	2024/25 Actual	2025/26 Budget	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast
Expenditure							
Depreciation	(741,889)	(742,813)	(763,612)	(784,993)	(806,973)	(829,568)	(852,796)

Pilbara Regional Waste Management Facility

(d) Statement of Comprehensive Income

	2024/25 Actual	2025/26 Budget	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Regional Waste Facility Fees	8,697,567	3,600,000	3,700,800	3,804,422	3,910,946	4,020,452	4,133,025
	8,697,567	3,600,000	3,700,800	3,804,422	3,910,946	4,020,452	4,133,025
Expenditure							
Regional Waste Facility Operations	(1,930,947)	(2,504,231)	(2,574,349)	(2,646,431)	(2,720,531)	(2,796,706)	(2,875,014)
	(1,930,947)	(2,504,231)	(2,574,349)	(2,646,431)	(2,720,531)	(2,796,706)	(2,875,014)
NET RESULT	6,766,620	1,095,769	1,126,451	1,157,991	1,190,415	1,223,746	1,258,011
TOTAL COMPREHENSIVE INCOME	6,766,620	1,095,769	1,126,451	1,157,991	1,190,415	1,223,746	1,258,011

The following estimated revenue and expenditure is not included in the income statement above but has been used in the pricing structure for goods and services.

	2024/25 Actual	2025/26 Budget	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast
Expenditure							
Depreciation	(285,917)	(311,909)	(320,642)	(329,620)	(338,849)	(348,337)	(358,090)

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Ocean View Caravan Park

(f) Statement of Comprehensive Income

	2024/25 Actual	2025/26 Budget	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Caravan Park Fees	(973,508)	(1,123,450)	(1,685,175)	(1,732,360)	(1,780,866)	(1,830,730)	(1,881,990)
	(973,508)	(1,123,450)	(1,685,175)	(1,732,360)	(1,780,866)	(1,830,730)	(1,881,990)
Expenditure							
Caravan Park Operations	(307,760)	(334,262)	(343,621)	(353,242)	(363,133)	(373,301)	(383,753)
	(307,760)	(334,262)	(343,621)	(353,242)	(363,133)	(373,301)	(383,753)
NET RESULT	(1,281,268)	(1,457,712)	(2,028,796)	(2,085,602)	(2,143,999)	(2,204,031)	(2,265,743)
TOTAL COMPREHENSIVE INCOME	(1,281,268)	(1,457,712)	(2,028,796)	(2,085,602)	(2,143,999)	(2,204,031)	(2,265,743)

The following estimated revenue and expenditure is not included in the income statement above but has been used in the pricing structure for goods and services.

	2024/25 Actual	2025/26 Budget	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast	2029/30 Forecast	2030/31 Forecast
Expenditure							
Depreciation	269,697	269,697	277,249	285,012	292,992	301,196	309,629

SHIRE OF ASHBURTON
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

14. TRUST FUNDS

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Cash in lieu of public open space	6,000	0	0	6,000
Interest Earnings	17	0	(17)	0
	6,017	0	(17)	6,000

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

15. 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 ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

15. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

16. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

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

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting council members and ratepayers on matters which do not concern specific local government services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Education and welfare

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

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home care programs and youth services.

Housing

To provide and maintain Shire Residential housing.

To manage housing. Involves the management and maintenance of staff and rental housing

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and culture

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

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

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

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

Economic services

To help promote the local government and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

Other property and services

To monitor and control operating accounts.

Private works operation, plant repair and costs.

SHIRE OF ASHBURTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

17. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	28,300	31,775	28,300
Law, order, public safety	65,600	59,351	65,600
Health	134,800	147,337	134,800
Education and welfare	28,500	23,165	28,500
Housing	45,000	45,795	25,000
Community amenities	8,055,700	14,815,808	7,494,700
Recreation and culture	457,700	475,118	485,900
Transport	3,546,260	3,648,780	3,702,700
Economic services	1,631,850	1,338,425	1,636,500
Other property and services	117,200	152,946	121,807
	14,110,910	20,738,500	13,723,807

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