



SHIRE OF  
**Chapman Valley**  
*love the rural life!*



# ANNUAL BUDGET 2024/2025





SHIRE OF  
**Chapman Valley**  
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## Shire Of Chapman Valley

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**Tel:** (08) 99205011

3270 Chapman Valley Road, Nabawa WA 6532  
PO Box 1, Nabawa WA 6532

**Website:** [www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au)  
**Email:** [cso@chapmanvalley.wa.gov.au](mailto:cso@chapmanvalley.wa.gov.au)



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*Chapman Valley,  
A vibrant community lifestyle.*

**Budget Highlights;**

At the beginning of each financial year a comprehensive budget setting process is undertaken, which attempts to match spending plans for the year, to the total of all sources funding for that year.

The 2024-2025 budget has been based on an annual expenditure of \$12,435,121

**Key Projects;**

The main capital projects included for the year are:

- o Nabawa Redevelopment Centre \$2.8mil
- o Capital Roadworks Program \$1.4 mil
- o Local Roads & Community Infrastructure Projects \$576,229
- o Land & Buildings – Nabawa Depot Site Upgrades \$378,000

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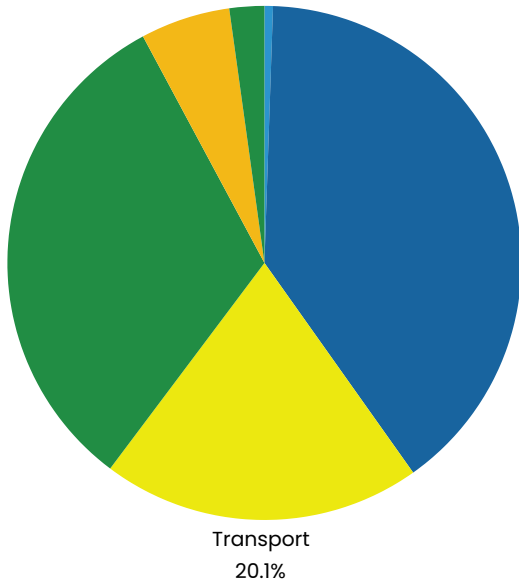
# SHIRE OF Chapman Valley

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## Financial Summary;

- Governance, Health, Law & Order
- Rates & Grants ■ Transport
- Recreation ■ Community
- Economic Property & Services

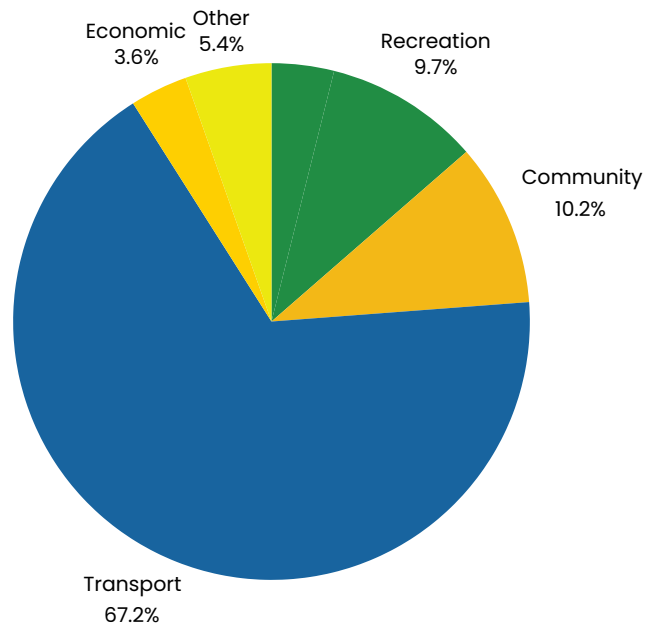
Community  
5.6%



## Operating Revenue

## Operating Expenditure

- Governance ■ Recreation
- Community ■ Transport ■ Economic
- Other



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## Your Council

The Shire of Chapman Valley is made up of seven representatives that enable Council to work towards goals, strategies and outcomes that will benefit all residents and ratepayers.

### SHIRE PRESIDENT

**Kirrilee Warr**  
crwarr@chapmanvalley.wa.gov.au  
Contact: 0407 981 709  
Current Term Expires: October 2025

### DEPUTY PRESIDENT

**Nicole Batten**  
crbatten@chapmanvalley.wa.gov.au  
Contact: 0429 311 040  
Current Term Expires: October 2025

### COUNCILLOR

**Trevor Royce**  
crroyce@chapmanvalley.wa.gov.au  
Contact: 0439 251 080  
Current Term Expires: October 2027

### COUNCILLOR

**Liz Elliott-Lockhart**  
creliott-lockhart@chapmanvalley.wa.gov.au  
Contact: 0427 205 069  
Current Term Expires: October 2025

### COUNCILLOR

**Katie Low**  
crlow@chapmanvalley.wa.gov.au  
Contact: 0427 381 140  
Current Term Expires: October 2027

### COUNCILLOR

**Philip Blakeway**  
crblakeway@chapmanvalley.wa.gov.au  
Contact: 0428 234 608  
Current Term Expires: October 2027

### COUNCILLOR

**Emma Rodney**  
crrodney@chapmanvalley.wa.gov.au  
Contact: 0448 602 141  
Current Term Expires: October 2025

## Shire Of Chapman Valley



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## **Council Meetings**

Council Meetings are held at 9.00am on the third Thursday of each month in the Council Chambers at the Shire of Chapman Valley Administration Centre located at 3270 Chapman Valley Road, Nabawa.

Visit [www.chapmanvalley.wa.gov.au](http://www.chapmanvalley.wa.gov.au) or call (08) 99205011 for the 2024/2025 Ordinary Meetings of Council dates.

Meeting agendas and minutes are available from the Shire's Administration Centre, or can be downloaded from the website.

**19 JULY 2024**

**15 AUG 2024**

**19 SEPT 2024**

**17 OCT 2024**

**21 NOV 2024**

**19 DEC 2024**

**JAN 2025 NO MEETING**

**20 FEB 2025**

**20 MAR 2025**

**17 APR 2025**

**15 MAY 2025**

**19 JUN 2025**

**Shire Of Chapman Valley**

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## **Council Elections**

Local government elections will be held in October 2025, the terms are ending for:

- Cr Kirrilee Warr
- Cr Nicole Batten
- Cr Elizabeth-Anne Elliott-Lockhart
- Cr Emma Rodney

Residents are automatically enrolled to vote if they are on the State Electoral Roll. If you are not on the state Electoral Roll and meet the eligibility criteria, or if you have changed address recently, you must complete and enrolment form. Enrolment forms are available from the Shire of Chapman Valley Administration Building, all Post Offices or the West Australian Electoral Commission (call WAEC on 13 63 06).

If you are not on the State or Commonwealth Electoral Roll, and own or occupy rateable property in the Shire of Chapman Valley you may be eligible to enroll to vote. This applies if you were on the Shire of Chapman Valley last electoral roll prior to May 1997 and have owned or occupied property in the district continuously since this time. Please contact the Shire of Chapman Valley for details.

Owners of land who were on the last roll of the Local Government continue to retain that status until they cease to own the rateable property to which the enrolment relates.

Occupiers do not have continuous enrolment and should Contact the Shire of Chapman Valley to confirm their enrolment status. To be eligible to enroll as an occupier, you will need to have a right if continuous occupation under a lease tenancy agreement or other legal instrument for at least the next three months following the date of application to enroll.

## **Shire Of Chapman Valley**

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## **Our Shire**

The Shire of Chapman Valley is a local government area in the Mid West region of Western Australia.

Located approximately 450 kilometers north of Perth, the Shire covers an area of around 3,965 square kilometers. It is characterized by its diverse landscapes, which include agricultural lands, rolling hills, and coastal plains. The Shire's economy is predominantly based on agriculture, with wheat, barley, canola, and livestock farming being the primary industries.

The Shire is known for its rural lifestyle and scenic beauty, making it an attractive area for both residents and visitors. The main town within the Shire is Nabawa, which serves as the administrative center. The Shire also includes other small communities and localities, such as Yuna, Nanson, and Howatharra.

In addition to its agricultural activities, the Shire of Chapman Valley is increasingly focusing on tourism, with natural attractions like the Chapman River, various heritage sites, and opportunities for outdoor activities such as hiking and birdwatching. The Shire is committed to sustainable development and maintaining its unique rural character while supporting economic growth and community wellbeing.

The Shire of Chapman Valley offers a blend of agricultural productivity, natural beauty, and a close-knit community, making it a significant contributor to the broader Mid West region of Western Australia.

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## **Role of the Shire Of Chapman Valley**

The Shire of Chapman Valley is a local government body established under the Local Government Act to deliver services and infrastructure to its communities.

The roles and responsibilities of the Shire include:

### **Infrastructure and Services**

- Local roads, footpaths, drainage and waste management
- Recreation facilities such as parks, sports ovals and community halls
- Environmental care
- Health services including food inspections and animal control
- Emergency services

### **Regulatory Functions**

- Building services (inspections, licensing, certification and enforcement)
- Planning and development approvals
- Administration of facilities

### **Community Support**

- Tourism promotion and development
- Cultural facilities and services like libraries
- Advocating for local needs within a regional context

### **Governance**

- Corporate governance to ensure good decision-making and professional management
- Lobbying and working with state and federal governments and regional organisations

## **Shire Of Chapman Valley**

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## **Statement of Rating Information 2024/2025**

*Including Objects and Reasons for the Current Rating Structure...cont P. 9*

### **Gross Rental Values (GRV)**

The Local Government Act 1995 provides that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Chapman Valley approximately every five years and provides a GRV. The current valuation is effective from 1 July 2024. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

### **GRV – General Rate**

All land within the Shire used for non-rural purposes (GRV) is rated using a uniform GRV Rate. The uniform rate is calculated and adopted after the consideration of many factors such as current economic conditions, increases to valuations as assessed by the Valuer General's Office, the infrastructure and service improvement proposals contained in the Budget, as well as other factors. The rate in the dollar set for the GRV- General category forms the basis for calculating all other GRV differential rates.

### **Unimproved Values(UV)**

The Local Government Act 1995, provides that properties predominantly used for a rural purpose are assigned an Unimproved Value as supplied and reviewed by the Valuer General on an annual basis. The unimproved value of land refers to the market value of the land in its natural state without improvements such as buildings, fences, dams etc. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions of property, amalgamations, and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

## **Shire Of Chapman Valley**



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## **Statement of Rating Information 2024/2025**

### **Minimum Payments**

The setting of general minimum payment level within all rating categories is an important method of ensuring all properties contribute an equitable rate amount to non-exclusive services.

### **Objections & Appeals**

Objections to valuations must be lodged with the Valuer General's Office within 60 days after issue of the rates notice. Rates are still required to be paid if an objection is lodged with a refund paid if the objection is successful. Forms are available from the Shire Office or on our web site.

Under the provisions of the Local Government Act 1995, a property owner is able to lodge an objection to the rates imposed by a Council on the following grounds:

- There is an error on the rate assessment, either in respect to the owners or property details; or
- The characteristics of the land differ from that used in the differential rating system. The objection is to be received within 60 days of the issue of the rate notice.

Please contact Shire Staff if you would like to discuss this matter further.

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## **Statement of Rating Information 2024/2025**

### **Pensioner & Senior Concessions**

If you hold a valid Concession Card you could qualify for a rebate or a deferment on paying your rates.

To qualify, ratepayers must meet all the following criteria:

- You must be the owner and occupier of the property at 1 July; and
- You must hold a valid Pensioner Concession Card, State Concession Card, WA Seniors Card, or both a WA Seniors Card and Commonwealth Seniors Health Card.

Ratepayers meeting the above criteria must pay their portion of the general rates, sewerage area rates, Emergency Services Levy, rubbish charge and all arrears by 30 June each year to claim a rebate.

### ***How do I apply for a pensioner/senior rebate?***

- Contact Water Corporation on 1300 659 951 to complete a telephone application. The Water Corporation will then forward a copy of your completed application to the Shire.

**OR**

- Complete an application online and Water Corporation will then forward a copy of your completed application to the Shire or

The concession will apply from the date your application is received by the Water Corporation.

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## Statement of Rating Information 2024/2025

### Where Will My Rates Go?

For every \$100 the Shire of Chapman Valley will spend;



**\$9.70**

on Recreation & Culture



**\$2.50**

on Law, Order & Public Safety



**\$1.20**

on Other Property & Services



**\$3.90**

on Governance



**\$67.20**

on Roads & Transport



**\$0.30**

on Health



**\$3.60**

on Economic Services



**\$1.40**

General Purpose



**\$10.20**

on Community Amenities

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**SHIRE OF CHAPMAN VALLEY**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

A thriving community, making the most of our coastline, ranges and rural settings to support us to grow and prosper.

**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	3,379,967	3,181,495	3,158,236
Grants, subsidies and contributions		842,567	1,935,006	1,248,227
Fees and charges	18	431,677	430,210	371,929
Interest revenue	10(a)	83,600	86,488	34,615
Other revenue		21,125	19,553	21,375
		<b>4,758,936</b>	<b>5,652,752</b>	<b>4,834,382</b>
<b>Expenses</b>				
Employee costs		(2,485,582)	(2,160,827)	(3,020,842)
Materials and contracts		(3,541,220)	(2,667,774)	(3,736,398)
Utility charges		(57,113)	(53,758)	(56,907)
Depreciation	6	(5,937,251)	(5,921,078)	(6,869,792)
Finance costs	10(c)	(34,126)	(2,302)	(9,356)
Insurance		(218,519)	(282,777)	(298,552)
Other expenditure		(141,310)	(116,702)	(134,326)
		<b>(12,415,121)</b>	<b>(11,205,218)</b>	<b>(14,126,173)</b>
		<b>(7,656,185)</b>	<b>(5,552,466)</b>	<b>(9,291,791)</b>
Capital grants, subsidies and contributions		4,377,214	1,527,329	3,372,849
Profit on asset disposals	5	93,756	134,729	20,000
Loss on asset disposals	5	(20,000)	0	(20,000)
Fair value adjustments to financial assets at fair value through profit or loss		0	1,261	0
		<b>4,450,970</b>	<b>1,663,319</b>	<b>3,372,849</b>
<b>Net result for the period</b>		<b>(3,205,215)</b>	<b>(3,889,147)</b>	<b>(5,918,942)</b>
<b>Other comprehensive income for the period</b>				
<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
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(3,205,215)</b>	<b>(3,889,147)</b>	<b>(5,918,942)</b>

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

**SHIRE OF CHAPMAN VALLEY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 3,419,944	\$ 3,120,791	\$ 3,157,509
Grants, subsidies and contributions		936,374	2,081,471	1,263,227
Fees and charges		431,677	430,210	371,929
Interest revenue		83,600	86,488	34,615
Goods and services tax received		(6,801)	(33,199)	0
Other revenue		17,802	19,553	21,375
		4,882,596	5,705,314	4,848,655
<b>Payments</b>				
Employee costs		(2,474,418)	(2,117,035)	(3,122,199)
Materials and contracts		(3,564,128)	(2,551,571)	(3,798,308)
Utility charges		(57,113)	(53,758)	(56,907)
Finance costs		(32,769)	(1,159)	(9,356)
Insurance paid		(218,519)	(282,777)	(298,552)
Other expenditure		(141,310)	(116,702)	(134,326)
		(6,488,257)	(5,123,002)	(7,419,648)
<b>Net cash provided by (used in) operating activities</b>	4	(1,605,661)	582,312	(2,570,993)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(5,063,201)	(967,370)	(3,954,012)
Payments for construction of infrastructure	5(b)	(1,406,032)	(1,477,322)	(1,175,122)
Capital grants, subsidies and contributions		3,227,214	2,677,329	3,372,849
Proceeds from sale of property, plant and equipment	5(a)	224,500	157,329	163,000
<b>Net cash provided by (used in) investing activities</b>		(3,017,519)	389,966	(1,593,285)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(95,932)	0	(31,000)
Payments for principal portion of lease liabilities	8	(8,301)	(8,088)	(7,886)
Proceeds from new borrowings	7(a)	650,000	677,024	1,277,024
<b>Net cash provided by financing activities</b>		545,767	668,936	1,238,138
<b>Net increase (decrease) in cash held</b>		(4,077,413)	1,641,214	(2,926,140)
Cash at beginning of year		5,721,554	4,080,340	4,082,174
<b>Cash and cash equivalents at the end of the year</b>	4	<b>1,644,141</b>	<b>5,721,554</b>	<b>1,156,034</b>

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



**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates	2(a)(i)	3,217,397	3,045,185	3,021,512
Rates excluding general rates	2(a)	162,570	136,310	136,724
Grants, subsidies and contributions		842,567	1,935,006	1,248,227
Fees and charges	18	431,677	430,210	371,929
Interest revenue	10(a)	83,600	86,488	34,615
Other revenue		21,125	19,553	21,375
Profit on asset disposals	5	93,756	134,729	20,000
Fair value adjustments to financial assets at fair value through profit or loss		0	1,261	0

**Expenditure from operating activities**

Employee costs		(2,485,582)	(2,160,827)	(3,020,842)
Materials and contracts		(3,541,220)	(2,667,774)	(3,736,398)
Utility charges		(57,113)	(53,758)	(56,907)
Depreciation	6	(5,937,251)	(5,921,078)	(6,869,792)
Finance costs	10(c)	(34,126)	(2,302)	(9,356)
Insurance		(218,519)	(282,777)	(298,552)
Other expenditure		(141,310)	(116,702)	(134,326)
Loss on asset disposals	5	(20,000)	0	(20,000)

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		4,377,214	1,527,329	3,372,849
Proceeds from disposal of assets	5	224,500	157,329	163,000

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(5,063,201)	(967,370)	(3,954,012)
Payments for construction of infrastructure	5(b)	(1,406,032)	(1,477,322)	(1,175,122)

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	650,000	677,024	1,277,024
Transfers from reserve accounts	9(a)	906,063	0	573,543

**Outflows from financing activities**

Repayment of borrowings	7(a)	(95,932)	0	(31,000)
Payments for principal portion of lease liabilities	8	(8,301)	(8,088)	(7,886)
Transfers to reserve accounts	9(a)	(467,600)	(266,431)	(115)

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	2,500,434	2,296,947	2,296,947
Amount attributable to investing activities		(1,617,145)	561,016	(2,515,228)
Amount attributable to financing activities		(1,867,519)	(760,034)	(1,593,285)
Amount attributable to financing activities		984,230	402,505	1,811,566
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>3</b>	<b>0</b>	<b>2,500,434</b>	<b>0</b>

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

**SHIRE OF CHAPMAN VALLEY  
FOR THE YEAR ENDED 30 JUNE 2025  
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## 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 15 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 CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
General Rate GRV	Gross rental valuation	0.071019	301	7,424,871	527,307	0	527,307	512,648	495,110
General Rate UV	Unimproved valuation	0.006683	428	370,746,521	2,477,699	0	2,477,699	2,333,108	2,326,973
Oakagee Industrial Estate Buffer Zo	Unimproved valuation	0.012231	2	17,365,000	212,391	0	212,391	199,429	199,429
<b>Total general rates</b>			731	395,536,392	3,217,397	0	3,217,397	3,045,185	3,021,512
<b>(ii) Minimum payment</b>									
		\$							
General Rate GRV	Gross rental valuation	771.50	197	1,275,117	151,986	0	151,986	126,788	126,788
General Rate UV	Unimproved valuation	441.00	24	287,363	10,584	0	10,584	9,522	9,936
<b>Total minimum payments</b>			221	1,562,480	162,570	0	162,570	136,310	136,724
<b>Total general rates and minimum payments</b>			952	397,098,872	3,379,967	0	3,379,967	3,181,495	3,158,236
Discounts (Refer note 2(e))							0	0	0
Concessions (Refer note 2(e))							0	0	0
<b>Total rates</b>					3,379,967	0	3,379,967	3,181,495	3,158,236

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 CHAPMAN VALLEY**  
**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.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	25/09/2024	N/A	N/A	11.0%
<b>Option two</b>				
First instalment	25/09/2024	N/A	0.0%	11.0%
Second instalment	25/11/2024	10	5.5%	11.0%
<b>Option three</b>				
First instalment	25/09/2024	N/A	0.0%	11.0%
Second instalment	25/11/2024	10	5.5%	11.0%
Third instalment	27/01/2025	10	5.5%	11.0%
Fourth instalment	28/03/2025	10	5.5%	11.0%

	<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	3,600	4,086	3,600
Instalment plan interest earned	6,000	6,306	4,000
Unpaid rates and service charge interest earned	25,000	25,048	15,000
	<b>34,600</b>	<b>35,440</b>	<b>22,600</b>

**(c) Objectives and Reasons for Differential Rating**

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

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects/Reasons</b>
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**SHIRE OF CHAPMAN VALLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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UV Oakajee Industrial Estate	This category includes any property zoned Oakajee Industrail Estate and buffer within the Town Planning Sceme No.1	To recover from this sector an equitable share of the rates relating to the land held by Landcorp so that the Shire of Chapman Valley should not be financially disadvantaged due to the acquisition and subsequent development of the land. This follows on from the written commitment made in September 1998, by the then Minster for Resources Development & Energy, the Shire of Chapman Valley would not be financially disadvantaged due to the acquisition and subsequent development of land by Landcorp. In order to reduce the impact of the Oakajee development on other ratepayers Council has sought to introduce a differential rate.
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**SHIRE OF CHAPMAN VALLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Service Charges**

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

**(e) 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 the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Yuna CWA - A953 Rates	Rate	Waiver	100.0%	771.50	771.50	724.50	724.50	Council grant a waiver of rates to the Yuna CWA for the 2024/2025 rating year on the basis it is a nonprofit community organisation.	Council considers support of these groups necessary for the overall benefit of the community.
Venue Hire; Photocopy Charges & Private Works Fees & charges	Fee and charge	Waiver	100.0%	N/A	N/A	N/A	N/A	Council may grant a waiver to community groups who reside in the shire who wish to use the facilities in association with a community event.	Council considers support of these groups necessary for the overall benefit of the community.
Pool Inspections & Water Testing Charges	Fee and charge	Waiver	100.0%	N/A	N/A	N/A	N/A	Council will grant a waiver to Yuna Primary School for pool inspection and water testing at the Yuna Primary School pool under the condition the school has the pool open outside of school hours during summer.	Council considers support of these groups necessary for the overall benefit of the community.
Venue Hire Recreation Facilities	Fee and charge	Waiver	100.0%	N/A	N/A	N/A	N/A	Council will grant a waiver to Yuna and Nabawa Parents and Citizens Association for the use of recreation facilities within the Shire.	Council considers support of these groups necessary for the overall benefit of the community.
					772	725	725		

**SHIRE OF CHAPMAN VALLEY**  
**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**

		<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
<b>Note</b>	<b>30 June 2025</b>	<b>30 June 2024</b>	<b>30 June 2024</b>	<b>30 June 2024</b>
		\$	\$	\$
<b>Current assets</b>				
Cash and cash equivalents	4	1,644,141	5,721,554	1,156,034
Receivables		245,000	278,035	185,840
Inventories		2,500	2,419	6,000
Other assets		60,000	58,917	10,908
		<b>1,951,641</b>	<b>6,060,925</b>	<b>1,358,782</b>
<b>Less: current liabilities</b>				
Trade and other payables		(792,196)	(812,583)	(600,733)
Capital grant/contribution liability		0	(1,150,000)	0
Lease liabilities	8	(8,517)	(8,301)	(202)
Long term borrowings	7	(175,837)	(95,932)	(1,246,024)
Employee provisions		(570,000)	(562,566)	(350,000)
		<b>(1,546,550)</b>	<b>(2,629,382)</b>	<b>(2,196,959)</b>
<b>Net current assets</b>		<b>405,091</b>	<b>3,431,543</b>	<b>(838,177)</b>
<b>Less: Total adjustments to net current assets</b>	3(b)	<b>(405,091)</b>	<b>(931,109)</b>	<b>838,177</b>
<b>Net current assets used in the Statement of Financial Activity</b>		<b>0</b>	<b>2,500,434</b>	<b>0</b>

**(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	9	(1,159,445)	(1,597,908)	(758,049)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		175,837	95,932	1,246,024
- Current portion of lease liabilities		8,517	8,301	202
- Current portion of employee benefit provisions held in reserve		570,000	562,566	350,000
<b>Total adjustments to net current assets</b>		<b>(405,091)</b>	<b>(931,109)</b>	<b>838,177</b>

**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*.

		<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
<b>Note</b>	<b>30 June 2025</b>	<b>30 June 2024</b>	<b>30 June 2024</b>	<b>30 June 2024</b>
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	5	(93,756)	(134,729)	(20,000)
Less: Movement in liabilities associated with restricted cash		0	0	(228,946)
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(1,261)	0
Add: Loss on asset disposals	5	20,000	0	20,000
Add: Depreciation	6	5,937,251	5,921,078	6,869,792
Movement in current employee provisions associated with restricted cash		7,434	65,224	0
Non-cash movements in non-current assets and liabilities:				
- Employee provisions		407	(3,304)	5,233
- Contract liability		93,948	130,484	130,484
<b>Non cash amounts excluded from operating activities</b>		<b>5,965,284</b>	<b>5,977,492</b>	<b>6,776,563</b>



### 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.

##### 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.

**SHIRE OF CHAPMAN VALLEY**  
**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	1,644,141	5,721,554	1,156,034
<b>Total cash and cash equivalents</b>	<b>1,644,141</b>	<b>5,721,554</b>	<b>1,156,034</b>
Held as			
- Unrestricted cash and cash equivalents	484,696	2,973,646	397,985
- Restricted cash and cash equivalents	1,159,445	2,747,908	758,049
3(a)	1,644,141	5,721,554	1,156,034
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	1,159,445	2,747,908	758,049
	1,159,445	2,747,908	758,049
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	9 1,159,445	1,597,908	758,049
Unspent capital grants, subsidies and contribution liabilities	0	1,150,000	0
	1,159,445	2,747,908	758,049
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(3,205,215)	(3,889,147)	(5,918,942)
Depreciation	6 5,937,251	5,921,078	6,869,792
(Profit)/loss on sale of asset	5 (73,756)	(134,729)	0
Adjustments to fair value of financial assets at fair value through profit and loss	0	(1,261)	0
(Increase)/decrease in receivables	33,035	(77,922)	14,273
(Increase)/decrease in inventories	(81)	3,512	(69)
(Increase)/decrease in other assets	(1,083)	(48,009)	0
Increase/(decrease) in payables	(20,387)	143,715	(69,969)
Increase/(decrease) in contract liabilities	93,948	130,484	
Increase/(decrease) in unspent capital grants	(1,150,000)	1,150,000	0
Increase/(decrease) in employee provisions	7,841	61,920	(93,229)
Capital grants, subsidies and contributions	(3,227,214)	(2,677,329)	(3,372,849)
<b>Net cash from operating activities</b>	<b>(1,605,661)</b>	<b>582,312</b>	<b>(2,570,993)</b>

**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 CHAPMAN VALLEY  
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 -		Disposals -	Disposals -	Additions	Disposals -		Disposals -	Disposals -	Additions	Disposals -		Disposals -	Disposals -
		Net Book Value	Sale Proceeds				Profit	Loss				Net Book Value	Sale Proceeds		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>															
Buildings - specialised	4,068,201	0	0	0	0	102,486	0	0	0	0	3,080,012	0	0	0	0
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	985,000	(150,744)	224,500	93,756	(20,000)	864,884	(22,600)	157,329	134,729	0	874,000	(163,000)	163,000	20,000	(20,000)
Tools and equipment	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>5,063,201</b>	<b>(150,744)</b>	<b>224,500</b>	<b>93,756</b>	<b>(20,000)</b>	<b>967,370</b>	<b>(22,600)</b>	<b>157,329</b>	<b>134,729</b>	<b>0</b>	<b>3,954,012</b>	<b>(163,000)</b>	<b>163,000</b>	<b>20,000</b>	<b>(20,000)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	1,406,032	0	0	0	0	1,270,770	0	0	0	0	1,175,122	0	0	0	0
Infrastructure - footpaths	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - drainage	0	0	0	0	0	206,552	0	0	0	0	0	0	0	0	0
Other infrastructure carparks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,406,032</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,477,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,175,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Right of Use Assets</b>															
Right of use - buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>6,469,233</b>	<b>(150,744)</b>	<b>224,500</b>	<b>93,756</b>	<b>(20,000)</b>	<b>2,444,692</b>	<b>(22,600)</b>	<b>157,329</b>	<b>134,729</b>	<b>0</b>	<b>5,129,134</b>	<b>(163,000)</b>	<b>163,000</b>	<b>20,000</b>	<b>(20,000)</b>

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 CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings - specialised
Furniture and equipment
Plant and equipment
Tools and equipment
Infrastructure - roads
Infrastructure - footpaths
Right of use - buildings

**By Program**

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
400,075	398,996	382,500
5,250	5,227	6,000
530,015	528,584	541,500
11,710	11,678	11,000
4,975,886	4,962,324	5,914,892
6,190	6,169	6,000
8,125	8,100	7,900
5,937,251	5,921,078	6,869,792
36,461	39,969	36,461
63,943	64,063	63,943
31,921	30,460	159,421
366,719	381,158	366,719
5,069,706	5,035,613	5,851,002
18,501	18,363	6,479
350,000	351,452	385,767
5,937,251	5,921,078	6,869,792

**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:

Asset Class	Useful Life
Land - freehold land	Not depreciated
Buildings - specialised	25 to 100 years
Furniture and equipment	2 to 10 years
Plant and equipment	2 to 15 years
Tools and equipment	2 to 15 years
Right of Use - Building	Based on remaining lease
Infrastructure - Roads/Sealed/Pavement	80 years
Infrastructure - Roads/Sealed/Formation	Not depreciated
Infrastructure - Roads/Sealed/Surface	15 to 60 years
Infrastructure - Roads/Unsealed/Pavement	10 years
Infrastructure - Roads/Unsealed/Formation	Not depreciated
Infrastructure - Roads/Drainage/Kerbs	40 years
Infrastructure - Roads/Drainage/Table Drains	Not depreciated
Infrastructure - Footpaths	50 years
Infrastructure - Drainage/Culvert/Box	80 years
Infrastructure - Drainage/Culvert/Circular	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 CHAPMAN VALLEY  
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	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Principal
				1 July 2024	New Loans	Repayments	outstanding 30 June 2025	Repayments	1 July 2023	New Loans	Repayments	outstanding 30 June 2024	Repayments	1 July 2023	New Loans	Repayments	outstanding 30 June 2024	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Depot Building	99	WATC	4.93%	267,024	0	(21,238)	245,786	(13,167)	0	267,024	0	267,024	0	0	267,024	0	267,024	0
Road Plant Capital	100	WATC	4.61%	410,000	0	(74,694)	335,306	(18,919)	0	410,000	0	410,000	0	0	410,000	(31,000)	379,000	(6,900)
Disaster Recovery Centre	101	WATC	4.61%	0	500,000	0	500,000	0	0	0	0	0	0	0	600,000	0	600,000	0
Road Plant Capital	102	WATC	4.61%	0	150,000	0	150,000	0	0	0	0	0	0	0	0	0	0	0
				677,024	650,000	(95,932)	1,231,092	(32,086)	0	677,024	0	677,024	0	0	1,277,024	(31,000)	1,246,024	(6,900)

All borrowing repayments will be financed by general purpose revenue.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Disaster Recovery Centre	WATC	Fixed Rate	10	4.61%	500,000	129,715	500,000	0
Road Plant Capital	WATC	Fixed Rate	4	4.61%	150,000	15,972	150,000	0
					650,000	145,687	650,000	0

**(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
<b>Undrawn borrowing facilities credit standby arrangements</b>	\$	\$	\$
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	260,000	260,000	260,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,231,092	677,024	1,246,024

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2024	2024/25 Budgeted Increase/ (Decrease)	Amount as at 30th June 2025
			\$	\$	\$
Westpac Banking Corporation	Cashflow	2016	250,000	0	250,000
			250,000	0	250,000

**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 CHAPMAN VALLEY  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2024/25 Budget Lease New	2024/25 Budget Lease Principal	2024/25 Budget Lease Interest	Actual Principal	2023/24 Actual New	2023/24 Actual Lease Principal	Actual Lease Principal	2023/24 Actual Lease Interest	Budget Principal	2023/24 Budget New	2023/24 Budget Lease Principal	Budget Lease Principal	2023/24 Budget Lease Interest	
					1 July 2024	Leases	Repayments	30 June 2025	Repayments	1 July 2023	Leases	repayments	30 June 2024	repayments	1 July 2023	Leases	repayments	30 June 2024	repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Nabawa Fuel Station	LE01	Searange Holdings Pty Ltd	2.6%	60 Months	34,521	0	(8,301)	26,220	(790)	42,609	0	(8,088)	34,521	(1,003)	42,609	0	(7,886)	34,723	(1,206)
					34,521	0	(8,301)	26,220	(790)	42,609	0	(8,088)	34,521	(1,003)	42,609	0	(7,886)	34,723	(1,206)

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 CHAPMAN VALLEY**  
**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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Cash-in-lieu of public open space reserve	187,464	0	(187,464)	0	0	187,464	0	187,464	0	0	0	0
	187,464	0	(187,464)	0	0	187,464	0	187,464	0	0	0	0
<b>Restricted by council</b>												
(b) Leave reserve	169,812	2,000	(17,601)	154,211	167,427	2,385	0	169,812	167,427	10	(17,601)	149,836
(c) Plant and light vehicle reserve	532,082	457,400	(532,000)	457,482	524,609	7,473	0	532,082	524,609	50	(393,785)	130,874
(d) Water strategy reserve	14,597	200	0	14,797	14,392	205	0	14,597	14,392	5	0	14,397
(e) Communication and information technologie	100,749	500	0	101,249	40,177	60,572	0	100,749	40,177	5	0	40,182
(f) Legal reserve	41,028	500	0	41,528	40,452	576	0	41,028	40,452	5	0	40,457
(g) Land development reserve	73,884	500	(68,998)	5,386	72,846	1,038	0	73,884	72,846	5	(62,157)	10,694
(h) Infrastructure reserve	289,538	4,000	0	293,538	285,471	4,067	0	289,538	285,471	15	0	285,486
(i) Building reserve	188,754	2,500	(100,000)	91,254	186,103	2,651	0	188,754	186,103	20	(100,000)	86,123
	1,410,444	467,600	(718,599)	1,159,445	1,331,477	78,967	0	1,410,444	1,331,477	115	(573,543)	758,049
	1,597,908	467,600	(906,063)	1,159,445	1,331,477	266,431	0	1,597,908	1,331,477	115	(573,543)	758,049

**(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) Cash-in-lieu of public open space reserve	30/06/2025	To be used to set aside funds received from developers in lieu of land. The funds are to be used to purchase land open spaces including parks, recreation grounds and general spaces.
(b) Leave reserve	30/06/2025	To be used to fund annual and long service leave requirements.
(c) Plant and light vehicle reserve	30/06/2025	To be used for the purchase of and/or major repair of major plant and light vehicles.
(d) Water strategy reserve	N/A	To be used for the construction and operational costs of facilities for fire fighting purposes.
(e) Communication and information technologie	N/A	To be used to replace Information and Communications Technology equipment.
(f) Legal reserve	N/A	To be used to fund legal expenses incurred as a result of tribunals, hearings, litigation etc.
(g) Land development reserve	30/06/2025	To be used for further subdivisional development in the Shire of Chapman Valley.
(h) Infrastructure reserve	N/A	To be used to fund road and building infrastructure projects, including yet not limited to, natural disasters upfront or insurance excess costs, annual roadworks maintenance and construction works.
(i) Building reserve	30/06/2025	To be used for the construction of shire buildings or capital upgrades of existing buildings, including yet not limited to, covering insurance excess component of claims for repair/replace buildings.



**SHIRE OF CHAPMAN VALLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	52,600	55,134	15,615
Other interest revenue	31,000	31,354	19,000
	<u>83,600</u>	<u>86,488</u>	<u>34,615</u>

\* 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	55,000	37,646	45,000
	<u>55,000</u>	<u>37,646</u>	<u>45,000</u>

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	32,086	0	6,900
Interest on lease liabilities (refer Note 8)	790	1,003	1,206
Other finance costs	1,250	1,299	1,250
	<u>34,126</u>	<u>2,302</u>	<u>9,356</u>

**(d) Write offs**

Fees and charges	0	450	0
	<u>0</u>	<u>450</u>	<u>0</u>

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Cr Kirrilee Warr</b>			
President's allowance	10,286	10,000	10,000
Meeting attendance fees	10,286	9,742	9,742
Annual allowance for ICT expenses	3,500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	24,122	20,292	20,292
<b>Cr Nicole Batten</b>			
Deputy President's allowance	2,571	1,875	1,875
Meeting attendance fees	10,286	9,742	9,742
Annual allowance for ICT expenses	3,500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	16,407	12,167	12,167
<b>Cr Philip Blakeway</b>			
Meeting attendance fees	10,286	7,307	7,307
Annual allowance for ICT expenses	3,500	375	375
Annual allowance for travel and accommodation expenses	50	37	37
	13,836	7,719	7,719
<b>Cr Elizabeth-Anne Elliott-Lockhart</b>			
Meeting attendance fees	10,286	9,742	9,742
Annual allowance for ICT expenses	3,500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	13,836	10,292	10,292
<b>Cr Catherine Low</b>			
Meeting attendance fees	10,286	9,742	9,742
Annual allowance for ICT expenses	3,500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	13,836	10,292	10,292
<b>Cr Emma Rodney</b>			
Meeting attendance fees	10,286	7,307	7,307
Annual allowance for ICT expenses	3,500	375	375
Annual allowance for travel and accommodation expenses	50	37	37
	13,836	7,719	7,719
<b>Cr Trevor Royce</b>			
Meeting attendance fees	10,286	9,742	9,742
Annual allowance for ICT expenses	3,500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	13,836	10,292	10,292
<b>Cr Beverley Davidson</b>			
Meeting attendance fees	0	2,435	9,742
Annual allowance for ICT expenses	0	125	500
Annual allowance for travel and accommodation expenses	0	13	50
	0	2,573	10,292
<b>Cr Darrell Forth</b>			
Deputy President's allowance	0	625	625
Meeting attendance fees	0	2,435	2,435
Annual allowance for ICT expenses	0	125	125
Annual allowance for travel and accommodation expenses	0	13	13
	0	3,198	3,198
<b>Cr Peter Humphrey</b>			
Meeting attendance fees	0	2,435	2,435
Annual allowance for ICT expenses	0	125	125
Annual allowance for travel and accommodation expenses	0	13	13
	0	2,573	2,573
<b>Total Elected Member Remuneration</b>	109,709	87,117	94,836
President's allowance	10,286	10,000	10,000
Deputy President's allowance	2,571	2,500	2,500
Meeting attendance fees	72,002	70,629	77,936
Annual allowance for ICT expenses	24,500	3,625	4,000
Annual allowance for travel and accommodation expenses	350	363	400
2024/2025 Statutory Budget	109,709	87,117	94,836

**SHIRE OF CHAPMAN VALLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. MAJOR LAND TRANSACTIONS**

The shire doesn't anticipate any major land transactions in the 2024/2025 financial year.

**SHIRE OF CHAPMAN VALLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

The Shire does not anticipate any trading undertakings during the 2024/2025 financial year.

**SHIRE OF CHAPMAN VALLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**14. INVESTMENT IN ASSOCIATES**

**(a) Investment in associate**

The Shire does not anticipate any investment in associates during the 2024/2025 financial year.

**MATERIAL ACCOUNTING POLICIES**

**Investments in associates**

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**Investments in associates (continued)**

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**15. 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
	\$	\$	\$	\$
CTF Levy	3,271	9,500	(10,500)	2,271
Building Commission	2,300	7,500	(8,500)	1,300
Nomination Deposits	700	0	(700)	0
	6,271	17,000	(19,700)	3,571

**SHIRE OF CHAPMAN VALLEY**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**16. 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.

16. 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



17. PROGRAM INFORMATION

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services.

Revenue from rates levied, interest and fees on instalment arrangements and arrears, government subsidy for entitled pensioners and rates deferred, less discounts and concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuations, serving notices, postage, stationery, advertising, debt collection, printing, indirect administration costs etc. Income receivable from the WA Grants Commission and any other Government Grant of a general purpose nature. Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses.

**Law, order, public safety**

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

Administration and operations on fire prevention services, including volunteer fire brigades, outlays on roadside clearing operations and other protective burning. Revenues include fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks. Administration enforcement and operations relating to the control of animals. Costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying animals, impounding and destruction fees. Ranger's expenses are collected here and apportioned throughout the various programs to which they relate.

**Health**

To provide an operational framework for environmental and community health.

Food quality and pest control, inspections of eating houses, lodging and boarding houses, itinerant food vendors, offensive trade, and any other outlays concerned with general health inspections and administration services provided by the Council.

**Education and welfare**

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

Operation, improvements and maintenance of pre-school facilities; assistance to playgroups and other voluntary services. Annual awards and prizes to Nabawa and Yuna Primary Schools.

**Housing**

To provide and maintain elderly residents housing.

Collection of revenue and expenditure in respect of the administration and operation of residential housing for council staff. The expenditure is reallocated to the relevant programmes using staff duties as a basis.

**Community amenities**

To provide services required by the community.

Administration and operation of domestic refuse collection and disposal services, including delivery to a regional disposal site. Provision and maintenance of rubbish disposal sites. Collection and disposal of public litter bins, special rubbish clean ups, special litter enforcement and control. Includes administration and operation of foreshore protection project. Administration and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning. Costs associated with resumption of land for recreational purposes. Accommodating a Natural Resource Management Officer to assist community groups and landowners.

**Recreation and culture**

To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.

Maintenance of public halls, civic centres, aquatic centre, beaches. 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 streets, roads, bridges; cleaning and lighting of streets and maintenance of depots. Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges etc. Operations relating to the licensing or regulating of traffic under the control of the local government.

**Economic services**

To help promote the shire and its economic wellbeing.

Attempt to control and contain weeds and vermin. The development, promotion, support etc. of tourism and area promotion to cater for tourists. Administration, inspection and operations concerned with application of the building standards including examination, processing and inspections services.

**Other property and services**

To monitor and control Shire's overheads operating accounts.

Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the Council. These include road works on private property. Public Works Overheads - Overheads incurred as the result of the use of direct labour, which is subsequently apportioned to the appropriate works and services absorbing the total expenditure. Includes expenditure incurred in the maintenance and operation of plant, Council's hire rate absorbing the total expenditure of plant running costs and usage. The total salaries and wages incurred during the year is recorded here and allocated over the various works and services to which it relates.

**SHIRE OF CHAPMAN VALLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**18. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	10,800	11,026	10,800
Law, order, public safety	12,000	13,402	11,739
Health	5,477	6,467	5,477
Community amenities	274,650	265,663	236,163
Recreation and culture	112,000	116,434	82,000
Economic services	15,750	16,680	15,750
Other property and services	1,000	538	10,000
	<b>431,677</b>	<b>430,210</b>	<b>371,929</b>

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