

SHIRE OF AUGUSTA MARGARET RIVER

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Sustainable, inclusive, connected to place and respecting Boodja

**SHIRE OF AUGUSTA MARGARET RIVER
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	26,539,161	25,011,839	24,765,001
Grants, subsidies and contributions	11	1,563,221	3,954,332	2,498,725
Fees and charges	16	11,926,585	11,786,014	10,990,418
Interest revenue	12(a)	1,277,500	1,206,897	553,500
Other revenue	12(b)	55,562	137,652	39,750
		41,362,029	42,096,734	38,847,394
Expenses				
Employee costs		(18,918,546)	(17,112,419)	(17,852,664)
Materials and contracts		(12,962,360)	(10,820,525)	(13,151,575)
Utility charges		(1,180,050)	(976,555)	(836,468)
Depreciation	6	(12,542,007)	(11,490,116)	(10,762,757)
Finance costs	12(d)	(561,915)	(607,328)	(646,424)
Insurance		(912,370)	(833,563)	(846,538)
Other expenditure		(1,437,337)	(1,296,223)	(1,332,289)
		(48,514,585)	(43,136,729)	(45,428,715)
		(7,152,556)	(1,039,995)	(6,581,321)
Capital grants, subsidies and contributions	11	3,511,182	6,080,774	6,867,555
Profit on asset disposals	5	27,611	70,151	19,149
Loss on asset disposals		(132,988)	(829,346)	(45,440)
		3,405,805	5,321,579	6,841,264
Net result for the period		(3,746,751)	4,281,584	259,943
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(3,746,751)	4,281,584	259,943

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

SHIRE OF AUGUSTA MARGARET RIVER
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Rates		26,539,161	25,011,858	24,765,001
Grants, subsidies and contributions		1,563,221	4,070,380	2,498,725
Fees and charges		11,926,585	11,786,014	10,990,418
Interest revenue		1,277,500	1,206,897	553,500
Other revenue		55,562	137,652	39,750
		41,362,029	42,212,801	38,847,394

Payments

Employee costs		(18,918,546)	(16,956,554)	(17,852,664)
Materials and contracts		(12,962,360)	(12,375,366)	(13,151,569)
Utility charges		(1,180,050)	(976,555)	(836,468)
Finance costs		(561,915)	(634,295)	(646,424)
Insurance		(912,370)	(833,563)	(846,538)
Other expenditure		(1,437,337)	(1,296,223)	(1,332,289)
		(35,972,578)	(33,072,556)	(34,665,952)

Net cash provided by (used in) operating activities 4 5,389,451 9,140,245 4,181,442

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(9,343,381)	(7,524,062)	(13,295,062)
Payments for construction of infrastructure	5(b)	(9,347,934)	(9,104,394)	(10,296,148)
Capital grants, subsidies and contributions		3,486,259	5,809,287	6,867,555
Proceeds from sale of property, plant and equipment	5(a)	479,000	259,060	356,600
Proceeds on other loans and receivables [describe]		0	97,938	(30,372)
Net cash provided by (used in) investing activities		(14,726,056)	(10,462,171)	(16,397,427)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(1,069,009)	(1,138,730)	(1,138,730)
Payments for principal portion of lease liabilities	8	(89,251)	(83,154)	(109,717)
Proceeds on disposal of cash on deposit - term deposits		3,200,000	3,080,127	9,000,000
Net cash provided by (used in) financing activities		2,041,740	1,858,243	7,751,553

Net increase (decrease) in cash held

Cash at beginning of year		9,391,721	8,855,404	7,109,239
Cash and cash equivalents at the end of the year	4	2,096,856	9,391,721	2,644,807

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

**SHIRE OF AUGUSTA MARGARET RIVER
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	\$ 26,539,163	\$ 25,011,839	\$ 24,765,001
Grants, subsidies and contributions	11	1,563,221	3,954,332	2,498,725
Fees and charges	16	11,926,585	11,786,014	10,990,418
Interest revenue	12(a)	1,277,500	1,206,897	553,500
Other revenue	12(b)	55,562	137,652	39,750
Profit on asset disposals	5	27,611	70,151	19,149
		41,389,642	42,166,885	38,866,543
Expenditure from operating activities				
Employee costs		(18,918,546)	(17,112,419)	(17,852,664)
Materials and contracts		(12,962,360)	(10,820,525)	(13,151,575)
Utility charges		(1,180,050)	(976,555)	(836,468)
Depreciation	6	(12,542,007)	(11,490,116)	(10,762,757)
Finance costs	12(d)	(561,915)	(607,328)	(646,424)
Insurance		(912,370)	(833,563)	(846,538)
Other expenditure		(1,437,337)	(1,296,223)	(1,332,289)
Loss on asset disposals	5	(132,988)	(829,346)	(45,440)
		(48,647,573)	(43,966,075)	(45,474,155)
Non-cash amounts excluded from operating activities	3(b)	12,647,384	11,957,593	10,789,048
Amount attributable to operating activities		5,389,453	10,158,403	4,181,436
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	3,511,182	6,080,774	6,867,555
Proceeds from disposal of assets	5	479,000	259,060	356,600
Proceeds on other loans and receivables [describe]		35,905	97,938	
		4,026,087	6,437,772	7,224,155
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(9,343,381)	(7,524,062)	(13,295,057)
Payments for construction of infrastructure	5(b)	(9,347,934)	(9,104,394)	(10,296,148)
Payments for other loans and receivables [describe]		0	0	(30,372)
		(18,691,315)	(16,628,456)	(23,621,577)
Amount attributable to investing activities		(14,665,228)	(10,190,684)	(16,397,422)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	9(a)	9,766,825	3,886,205	10,256,261
		9,766,825	3,886,205	10,256,261
Outflows from financing activities				
Repayment of borrowings	7(a)	(1,069,009)	(1,138,730)	(1,138,730)
Payments for principal portion of lease liabilities	8	(89,251)	(83,154)	(109,717)
Transfers to reserve accounts	9(a)	(3,315,578)	(3,151,206)	(1,069,968)
		(4,473,838)	(4,373,090)	(2,318,415)
Amount attributable to financing activities		5,292,987	(486,885)	7,937,846
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	3,982,788	4,501,954	4,278,140
Amount attributable to operating activities		5,389,453	10,158,403	4,181,436
Amount attributable to investing activities		(14,665,228)	(10,190,684)	(16,397,422)
Amount attributable to financing activities		5,292,987	(486,885)	7,937,846
Surplus or deficit at the end of the financial year	3	(0)	3,982,788	(0)

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

**SHIRE OF AUGUSTA MARGARET RIVER
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(a) 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.

2022/23 actual balances

Balances shown in this budget as 2022/23 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.

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 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual 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 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- 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 2022-5 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 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

**SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

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 EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Residential GRV	Gross rental valuation	0.097667	4,970	104,804,437	10,235,935	200,000	10,000	10,445,935	9,685,852	9,743,609
Residential GRV Vacant	Gross rental valuation	0.195334	196	3,232,210	631,361			631,361	922,537	647,339
Rural Residential GRV	Gross rental valuation	0.104779	727	16,480,690	1,726,830			1,726,830	1,608,266	1,599,299
Rural Residential GRV Vacant	Gross rental valuation	0.189469	117	1,673,670	317,109			317,109	323,497	332,877
Commercial, Industrial & Tourisn	Gross rental valuation	0.129701	1,319	48,455,603	6,284,740			6,284,740	5,930,555	5,797,086
UV Rural Strata Titled Vineyard	Unimproved valuation	0.004953	0	0	0			0	0	0
UV Rural	Unimproved valuation	0.004034	738	644,576,490	2,600,222			2,600,222	2,513,873	2,499,288
UV1 (one non rural use)	Unimproved valuation	0.005042	103	95,069,000	479,338			479,338	469,342	467,110
UV2 (two non rural uses)	Unimproved valuation	0.006050	23	20,151,000	121,914			121,914	111,304	111,131
UV3 (over two non rural uses)	Unimproved valuation	0.007059	15	19,173,000	135,342			135,342	126,342	126,342
UV Conservation	Unimproved valuation	0.003876	74	81,133,000	314,472			314,472	296,736	296,736
Total general rates			8,282	1,034,749,100	22,847,263	200,000	10,000	23,057,263	21,988,304	21,620,817
(ii) Minimum payment										
		\$								
Residential GRV	Gross rental valuation	1,483	756	9,712,019	1,121,148			1,121,148	1,070,496	1,087,488
Residential GRV Vacant	Gross rental valuation	1,632	771	4,013,220	1,258,272			1,258,272	930,126	1,008,026
Rural Residential GRV	Gross rental valuation	1,806	135	2,115,980	243,810			243,810	232,740	232,740
Rural Residential GRV Vacant	Gross rental valuation	1,987	26	211,590	51,662			51,662	56,910	58,807
Commercial, Industrial & Tourisn	Gross rental valuation	1,594	222	2,023,364	353,868			353,868	333,318	359,192
UV Rural Strata Titled Vineyard	Unimproved valuation	977	37	1,407,000	36,149			36,149	34,521	34,521
UV Rural	Unimproved valuation	1,664	212	65,604,344	352,768			352,768	308,266	308,266
UV1 (one non rural use)	Unimproved valuation	2,081	26	8,251,500	54,106			54,106	41,706	43,692
UV2 (two non rural uses)	Unimproved valuation	2,497	4	1,384,000	9,988			9,988	9,536	9,536
UV3 (over two non rural uses)	Unimproved valuation	2,913	0	0	0			0	0	0
UV Conservation	Unimproved valuation	1,602	18	5,687,000	28,836			28,836	24,464	24,464
Total minimum payments			2,207	100,410,017	3,510,607	0	0	3,510,607	3,042,083	3,166,732
Total general rates and minimum payments			10,489	1,135,159,117	26,357,870	200,000	10,000	26,567,870	25,030,387	24,787,549
					26,357,870	200,000	10,000	26,567,870	25,030,387	24,787,549
Waivers or Concessions (Refer note 2(f))								(28,707)	(18,548)	(22,548)
Total rates					26,357,870	200,000	10,000	26,539,163	25,011,839	24,765,001

The Shire did not raise specified area rates for the year ended 30th June 2024.

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 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	21/09/2023	0	0.00%	0.00%
Option three				
First instalment	21/09/2023	\$0.00	5.50%	11.00%
Second instalment	23/11/2023	\$8.50	5.50%	11.00%
Third instalment	25/01/2024	\$8.50	5.50%	11.00%
Fourth instalment	28/03/2024	\$8.50	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	75,000	80,592	75,000
Instalment plan interest earned	75,000	82,445	75,000
Unpaid rates and service charge interest earned	80,000	90,109	80,000
Deferred rate interest	500	1,203	500
	230,500	254,349	230,500

**SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

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.

Differential general rate

Description	Characteristics	Objects	Reasons
Residential	Developed properties zoned residential and future development that are primarily located within the townsites of Augusta, Cowaramup, Gnarabup, Gracetown, Kudardup, Karridale, Margaret River, Prevelly and Witchcliffe where the land uses consist of Residential and Ancillary Residential Uses.	The object of the rate for this category is to provide the base for the other GRV rate categories.	The other GRV categories are considered to have different demand and requirement characteristics to the residential category.
Residential Vacant	Vacant properties zoned residential and future development that are primarily located within the townsites of Augusta, Cowaramup, Gnarabup, Gracetown, Kudardup, Karridale, Margaret River, Prevelly and Witchcliffe where the land uses consist of Residential and Ancillary Residential Uses.	The object of having the same minimum payment but a higher rate in the dollar than the Residential category is to encourage land owners to develop residential land.	Excessive vacant residential land impacts upon the aesthetics of the area and does not contribute to the economic wellbeing of the Shire.
Rural Residential	Properties zoned rural residential that are developed and located outside of townsites boundaries.	The object of the rate is to raise the revenue required to provide services to these larger lots.	These larger lots are considered to generate additional infrastructure, social and administrative demands on the Shire.
Rural Residential Vacant	Properties zoned rural residential with a vacant land use. The minimum payment is the same as Rural Residential, however the rate in the dollar is higher.	The object is to encourage landowners to develop their property.	Excessive vacant rural residential land impacts upon the aesthetics of the area and does not contribute to the economic wellbeing of the Shire.

Commercial, Industrial and Tourism	Includes properties zoned industry and composite industry such as light industry and workshops; properties zoned service commercial, town centre and village centre; properties zoned chalet and camping, caravan park and tourism and properties with Planning approval to operate as short term holiday rental.	The object of the rate for these categories is to raise additional revenue to fund the level of service provided to these properties and the costs that result from the visitors to these properties.	Higher costs such as carparking, landscaping, street cleaning and provision of amenities are incurred. Additional costs associated with supporting tourism and economic development also benefit property owners.
UV Rural	Properties zoned priority agriculture, general agriculture and cluster farm where the predominant use is rural.	Sets the base rate for the UV categories.	The other UV categories are considered to have a higher demand on Shire services and resources.
Strata Title Vineyard	A strata title property in the Priority Agriculture zone.	To apply a lower minimum payment than the rural category.	Property size restricts use.
UV1 (one non-rural use)	Properties where the predominant use is rural but they have one non-rural use.	Rate in the dollar is 1.25 times the base rate to recognise the additional non-rural use.	The provision of non rural uses in rural areas results in additional costs.
UV2 (two non-rural uses)	Properties where the predominant use is rural but they have two non-rural uses.	Rate in the dollar is 1.5 times the base rate to recognise the additional two non-rural uses.	The provision of non rural uses in rural areas results in additional costs.

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

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
Rural Residential	Properties zoned rural residential that are developed and located outside of townsite boundaries.	The object is to obtain the minimum contribution for basic services and infrastructure for rural residential properties which are generally larger than residential properties.	This is considered to be the base minimum for GRV rated rural residential properties.
Rural Residential Vacant	Properties zoned rural residential with a vacant land use. The minimum payment is the same as Rural Residential, however the rate in the dollar is higher.	The object is to obtain the minimum contribution for basic services and infrastructure from rural residential vacant land owners.	The minimum payment for this category is designed to encourage land owners to develop their land.
Commercial, Industrial and Tourism	Includes properties zoned industry and composite industry such as light industry and workshops; properties zoned service commercial, town centre and village centre; properties zoned chalet and camping, caravan park and tourism and properties with Planning approval to operate as short term holiday rental.	The object is to obtain the minimum contribution for basic services and infrastructure provided for commercial, industrial and tourism zoned properties.	This is considered to be the base minimum for GRV commercial, industrial and tourism properties.

UV Rural	Properties zoned priority agriculture, general agriculture and cluster farm where the predominant use is rural.	The object is to obtain the minimum contribution for basic services and infrastructure provided for rural properties.	This is considered to the base minimum for UV rated properties.
Strata Title Vineyard	A strata title property in the Priority Agriculture zone.	To apply a lower minimum payment than the rural category.	The lesser minimum payment recognises that land size and restricted land use for this rural property are different to normal rural properties.
UV1 (one non-rural use)	Properties where the predominant use is rural but they have one non-rural use.	The object is to obtain the minimum contribution for basic services and infrastructure provided for rural properties.	This is considered to the base minimum for UV rated properties.
UV2 (two non-rural uses)	Properties where the predominant use is rural but they have two non-rural uses.	The object is to obtain the minimum contribution for basic services and infrastructure provided for rural properties.	This is considered to the base minimum for UV rated properties.
UV3 (three or more non-rural uses)	Properties where the predominant use is rural and more than two non-rural uses.	The object is to obtain the minimum contribution for basic services and infrastructure provided for rural properties.	This is considered to the base minimum for UV rated properties.

UV Conservation	Properties zoned bushland protection, Leeuwin Naturaliste Ridge and Southern Ocean Foreshore protection.	To apply a lower minimum payment than the rural category.	This lower minimum payment recognises the land conservation restrictions on these properties.
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SHIRE OF AUGUSTA MARGARET RIVER
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Commercial	Rate	Concession	100.00%	\$ 1,594	\$ 1,594	\$ 1,522	\$ 1,522		
Commercial	Rate	Concession	50.00%	2,756	2,756	2,631	2,631		
Residential	Rate	Concession	100.00%	1,524	1,524	1,455	1,455		
Commercial	Rate	Concession	100.00%	9,727	9,728	9,287	9,287		
Commercial	Rate	Concession	100.00%	3,826	3,826	3,653	3,653		
Residential Vacant	Rate	Concession	100.00%	3,907	3,907				
Residential Vacant	Rate	Concession	100.00%	5,372	5,372				
					28,707	18,548	18,548		

**SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

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

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	3,073,403	9,391,721	2,644,806
	23,860,500	27,060,500	17,522,629
	1,700,140	1,700,140	2,844,983
	156,818	156,818	
	96,046	96,046	65,648
	93,186	93,186	
	28,980,093	38,498,411	23,078,066
	(1,261,215)	(1,261,215)	(423,348)
	(6,503,208)	(5,516,601)	(3,919,264)
8	0	(89,251)	(36,235)
7	(1,069,007)	(1,069,008)	(1,182,488)
	(2,594,653)	(2,594,653)	(2,342,213)
	(500,000)	(500,000)	(634,346)
	(11,928,083)	(11,030,728)	(8,537,894)
	17,052,010	27,467,683	14,540,172
3(c)	(17,052,010)	(23,484,895)	(14,540,172)
	0	3,982,788	0

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS (CONTINUED)

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.

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals

Add: Loss on asset disposals

Add: Depreciation

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

- Other provisions

- Contract liability

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(27,611)	(70,151)	(19,149)
5	132,988	829,346	45,440
6	12,542,007	11,490,116	10,762,757
	0	(265,268)	
	0	(26,450)	
	12,647,384	11,957,593	10,789,048
9	(18,191,907)	(24,643,154)	(16,191,860)
			432,965
	70,890		
	1,069,007	1,069,008	1,182,488
	0	89,251	36,235
	(17,052,010)	(23,484,895)	(14,540,172)

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts

Less: Current assets not expected to be received at end of year

- Caravan Park Advance Bookings

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of lease liabilities

Total adjustments to net current assets

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 1,001,740	\$ 7,204,470	\$ 2,156,565
Term deposits		2,071,663	2,187,251	488,241
Total cash and cash equivalents		3,073,403	9,391,721	2,644,806
Held as				
- Unrestricted cash and cash equivalents	3(a)	8,778,751	11,797,528	427,569
- Restricted cash and cash equivalents	3(a)	(5,705,348)	(2,405,807)	2,217,237
		3,073,403	9,391,721	2,644,806
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		(5,705,348)	(2,405,807)	2,217,237
- Restricted financial assets at amortised cost - term deposits	3(a)	23,897,255	27,097,255	17,503,001
		18,191,907	24,691,448	19,720,238
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	18,191,907	24,643,154	16,191,860
Unspent borrowings	7(c)	0	48,294	60,672
Unspent capital grants, subsidies and contribution liabilities		0	0	3,467,706
		18,191,907	24,691,448	19,720,238
Reconciliation of net cash provided by operating activities to net result				
Net result		(3,746,752)	4,281,583	259,943
Depreciation	6	12,542,007	11,490,116	10,762,757
(Profit)/loss on sale of asset	5	105,377	759,195	26,291
(Increase)/decrease in receivables		0	(1,321)	
(Increase)/decrease in inventories		0	(30,397)	
(Increase)/decrease in other assets		0	93,379	
Increase/(decrease) in contract liabilities		0	117,389	
Increase/(decrease) in other provision		(24,923)	(271,487)	
Increase/(decrease) in employee provisions		0	155,865	
Capital grants, subsidies and contributions		(3,486,259)	(5,809,287)	(6,867,555)
Net cash from operating activities		5,389,450	10,785,035	4,181,436

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment											
Buildings - non-specialised	7,021,828			0	5,644,672		0	11,425,672			0
Furniture and equipment	787,950			0	283,030		0	273,030			0
Plant and equipment	1,533,603	584,378	479,000	(105,378)	1,596,360	259,060	(759,195)	1,596,360	382,891	356,600	(26,291)
Total	9,343,381	584,378	479,000	(105,378)	7,524,062	259,060	(759,195)	13,295,062	382,891	356,600	(26,291)
(b) Infrastructure											
Infrastructure - aerodromes	218,150			0	0		0	0			0
Infrastructure - caravan and camping	25,000			0	100,000		0	110,000			0
Infrastructure - car parks	431,195			0	67,427		0	67,427			0
Infrastructure - drainage	346,866			0	60,000		0	60,000			0
Infrastructure - marine structures	392,500			0	0		0	0			0
Infrastructure - parks and reserves	763,333			0	527,327		0	804,327			0
Infrastructure - paths	568,500			0	0		0	0			0
Infrastructure - pedestrian structures	58,720			0	0		0	0			0
Infrastructure - playgrounds	526,450			0							0
Infrastructure - roads	4,069,720			0	8,404,394		0	8,554,394			0
Infrastructure - streetscape	42,500			0							0
Infrastructure - trails	180,000			0							0
Infrastructure - waste management facilities	1,725,000			0	700,000		0	700,000			0
Total	9,347,934	0	0	0	9,104,394	0	0	10,296,148	0	0	0
Total	18,691,315	584,378	479,000	(105,378)	16,628,456	259,060	(759,195)	23,591,210	382,891	356,600	(26,291)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - caravan and camping
Infrastructure - parks and reserves
Infrastructure - roads
Infrastructure - waste management facilities
Right of use - plant and equipment

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
2,791,222	2,529,181	1,508,545
104,539	96,664	16,289
1,262,330	1,179,800	1,581,187
245,380	225,977	127,750
738,002	677,344	689,850
7,115,735	6,530,880	6,752,500
170,649	157,256	
114,151	93,015	86,636
12,542,007	11,490,116	10,762,757
16,053	16,377	26,549
445,025	505,982	556,704
0	945	3,836
460	424	551
181,089	165,956	140,878
3,632,912	3,213,241	2,248,035
7,115,735	6,530,880	6,752,500
245,380	225,977	127,750
905,353	830,335	905,954
12,542,007	11,490,116	10,762,757

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 - specialised	up to 85 years
Furniture and equipment	up to 20 years
Plant and equipment	up to 20 years
Infrastructure - caravan and camping	up to 50 years
Infrastructure - parks and reserves	up to 50 years
Infrastructure - road bridges	up to 50 years
Infrastructure - waste management facilities	up to 40 years
Right of use - plant and equipment	Based on remaining lease

**SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

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	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding	2023/24 Budget Interest Repayments	Actual Principal	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding	2022/23 Actual Interest Repayments	Budget Principal	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding	2022/23 Budget Interest Repayments
				1 July 2023			30 June 2024		1 July 2022			30 June 2023		1 July 2022		30 June 2023		
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Civic and Administration C	191	WATC	5.15%	4,079,042	0	(292,882)	3,786,160	(153,814)	4,452,473	0	(373,431)	4,079,042	(221,544)	4,452,473	0	(373,431)	4,079,042	(222,167)
Cowaramup Recreation	174	WATC	6.36%	32,238	0	(32,238)	0	(1,031)	72,915	0	(40,677)	32,238	(3,200)	72,915	0	(40,677)	32,238	(3,680)
MR Recreation Centre	187	WATC	6.68%	48,494	0	(48,494)	(0)	(2,042)	93,880	0	(45,386)	48,494	(4,877)	93,880	0	(45,386)	48,494	(5,150)
HEART	192	WATC	3.48%	794,720	0	(67,663)	727,057	(26,780)	860,078	0	(65,358)	794,720	(25,343)	860,078	0	(65,358)	794,720	(29,084)
MR Youth Precinct	193	WATC	2.97%	170,356	0	(35,921)	134,435	(4,662)	205,230	0	(34,874)	170,356	(5,047)	205,230	0	(34,874)	170,356	(5,709)
Asbestos Removal	194	WATC	3.20%	539,757	0	(101,182)	438,575	(16,066)	637,765	0	(98,008)	539,757	(15,091)	637,765	0	(98,008)	539,757	(19,240)
HEART	195	WATC	3.35%	375,287	0	(30,350)	344,937	(12,193)	404,641	0	(29,354)	375,287	(12,195)	404,641	0	(29,354)	375,287	(13,189)
Building Projects	196	WATC	1.45%	657,251	0	(78,051)	579,200	(9,118)	734,179	0	(76,928)	657,251	(8,367)	734,179	0	(76,928)	657,251	(10,241)
Aquatic Centre	197	WATC	3.97%	7,732,033	0	(277,402)	7,454,631	(306,380)	8,000,000	0	(267,967)	7,732,033	(283,101)	8,000,000	0	(267,967)	7,732,033	(313,272)
Auqusta RTC	173	WATC	6.36%	55,708	0	(55,709)	(1)	(2,029)	116,331	0	(60,623)	55,708	(5,476)	116,331	0	(60,623)	55,708	(5,986)
Gnarabup Café	179	WATC	6.39%	34,193	0	(34,193)	(0)	(1,378)	66,286	0	(32,093)	34,193	(3,332)	66,286	0	(32,093)	34,193	(3,477)
Gnarabup Café	181	WATC	6.22%	47,682	0	(14,924)	32,758	(2,622)	61,712	0	(14,030)	47,682	(3,171)	61,712	0	(14,030)	47,682	(3,515)
				14,566,760	0	(1,069,009)	13,497,751	(538,115)	15,705,490	0	(1,138,730)	14,566,760	(590,744)	15,705,490	0	(1,138,730)	14,566,760	(634,711)

All borrowing repayments, other loan 192 and loan 193 which are funded by developer contributions, will be financed by general purpose revenue.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount	Amount used	New loans	Amount as
			b/fwd.	2023/24 Budget	unspent at 30 June 2024	at 30 June 2024
			\$	\$	\$	\$
Loan 194	Asbestos replacement and reinstatement	2017-18	45,000	45,000	0	0
			45,000	45,000	0	0

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	32,000	32,000	45,000
Credit card balance at balance date			
Total amount of credit unused	32,000	32,000	45,000
Loan facilities			
Loan facilities in use at balance date	13,497,751	14,566,760	14,566,760

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. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

**SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

8. LEASE LIABILITIES

Purpose	Lease Interest Rate	Lease Term	Budget Lease	2023/24 Budget	2023/24 Budget Lease	Budget Lease	2023/24 Budget Lease	Actual Principal 1 July 2022	2022/23 Actual	2022/23 Actual Lease	Actual Lease	2022/23 Actual Lease	Budget	2022/23 Budget	2022/23 Budget Lease	Budget Lease	2022/23 Budget Lease
			Principal 1 July 2023	New Leases	Principal Repayments	Principal outstanding 30 June 2024	Principal Repayments		Principal outstanding 30 June 2023	Principal repayments	Principal outstanding 30 June 2023	Principal repayments	Principal outstanding 30 June 2023	Principal repayments	Principal outstanding 30 June 2023	Principal repayments	Principal outstanding 30 June 2023
Postage meter	3.30%	60	\$ 17,134	\$	\$ (10,066)	\$ 7,068	\$ (217)	\$ 22,850	\$	\$ (5,716)	\$ 17,134	\$ (304)	\$ 22,850	\$	\$ (5,716)	\$ 17,134	\$ (304)
A0 printer/plotter	3.30%	67	15,927		(5,801)	10,126	(374)	25,666		(9,739)	15,927	(701)	25,666		(9,739)	15,927	(701)
CESM utility vehicle	1.30%	36	22,373		(13,714)	8,659	(209)	35,910		(13,537)	22,373	(386)	35,910		(13,537)	22,373	(386)
CESM utility pod	3.40%	40	6,655		(5,152)	1,503	(152)	11,806		(5,151)	6,655	(324)	11,806		(5,151)	6,655	(324)
Catterpillar wheel loader	1.40%	24	0		0	0		18,369		(18,369)	0	(118)	18,369		(18,369)	0	(118)
Patching truck	2.80%	12	510,938		(54,518)	456,420	(22,850)		541,580	(30,642)	510,938	(14,753)		445,193	(57,205)	387,988	(9,879)
			573,027	0	(89,251)	483,776	(23,802)	114,601	541,580	(83,154)	573,027	(16,586)	114,601	445,193	(109,717)	450,077	(11,712)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
6340 Developer Contributions reserve	1,981,511	428,939	(173,709)	2,236,741	1,208,852	1,025,120	(252,461)	1,981,511	1,208,853	302,150	(243,326)	1,267,677
6666 Infrastructure Assets Contributions reserve	858,354	89,654	(30,540)	917,468	786,664	71,690		858,354	786,663	9,208	0	795,871
6688 Cash in Lieu POS Blackwood Ave Reserve	70,981	2,150	0	73,131	68,854	2,127		70,981	68,854	806	0	69,660
6689 Cash in Lieu POS Cowaramup Reserve	72,303	2,190	0	74,493	70,137	2,166		72,303	70,137	821	0	70,958
6690 Cash in Lieu POS Blackwood Ave Reserve	108,358			108,358	0	108,358		108,358				0
	3,091,507	522,933	(204,249)	3,410,191	2,134,507	1,209,461	(252,461)	3,091,507	2,134,507	312,985	(243,326)	2,204,166
Restricted by council												
6668 Staff leave reserve	385,577	11,681	0	397,258	374,023	11,554		385,577	374,023	4,378	0	378,401
6672 Caravan park upgrade reserve	1,512,876	46,095	(15,000)	1,543,971	1,370,541	142,335		1,512,876	1,370,541	120,190	0	1,490,731
6670 Limesand pits reserve	68,806	2,084	0	70,890	68,746	2,060		68,806	66,746	781	0	67,527
6671 Cemeteries reserve	37,153	1,126	(16,500)	21,779	36,041	1,112		37,153	36,041	15,422	(15,000)	36,463
6662 Community loan reserve	176,429	41,380	0	217,809	205,455	40,974	(70,000)	176,429	205,455	22,033	(50,000)	177,488
6663 Cedarvale reserve	236,434	7,163	0	243,597	229,348	7,086		236,434	229,348	2,685	0	232,033
6673 Waste management reserve	7,296,029	689,981	(1,725,000)	6,261,010	6,749,563	587,237	(40,771)	7,296,029	6,749,563	188,288	(700,000)	6,237,851
6665 Parking reserve	93,204	2,824	0	96,028	90,410	2,794		93,204	90,410	1,058	0	91,468
6351 Biodiversity reserve	254,224	16,748	(20,000)	250,972	148,672	105,552		254,224	148,672	1,740	0	150,412
6677 Community facility reserve	310,513	503	0	311,016	397,036	12,264	(98,787)	310,513	397,036	4,647	(50,000)	351,683
6301 Plant reserve	167,686	1,021,330	(1,606,603)	(417,587)	812,956	25,110	(670,380)	167,686	812,956	180,144	(642,200)	350,900
6661 Cowaramup reserve	444,307	15,526	0	459,833	497,146	15,357	(68,196)	444,307	497,146	5,819	(70,000)	432,965
6678 Gravel pits reserve	357,590	10,833	0	368,423	346,875	10,715		357,590	346,875	4,060	0	350,935
6674 Self insurance reserve	34,668	1,050	0	35,718	33,630	1,038		34,668	33,630	394	0	34,024
6679 Recreation centres reserve	25,372	3,276	0	28,648	24,106	1,266		25,372	24,106	1,032	0	25,138
6681 Old settlement reserve	207,825	44,876	0	252,701	164,698	43,127		207,825	164,698	38,728	0	203,426
6321 Community grants reserve	24,267	735	0	25,002	23,540	727		24,267	23,540	276	0	23,816
6331 Emergency services reserve	165,958	5,028	0	170,986	160,985	4,973		165,958	160,985	1,884	0	162,869
6541 Augusta revitalisation reserve	224,275	2,397	0	226,672	225,635	6,970	(8,330)	224,275	225,635	2,641	(80,000)	148,276
6683 Youth facilities reserve	65,154	25,944	0	91,098	45,410	19,744		65,154	45,410	17,481	0	62,891
6667 Sporting Reserve	4,348	65,132	(65,000)	4,480	4,217	131		4,348	4,217	49	0	4,266
6684 Roads reserve	1,033,713	31,199	0	1,064,912	1,002,737	30,976		1,033,713	1,002,737	5,884	0	1,008,621
6685 Emergency disaster relief reserve	739,402	22,400	0	761,802	717,246	22,156		739,402	717,246	8,395	0	725,641
6686 Legal/risk reserve	68,880	1,641	0	70,521	72,410	36,470	(40,000)	68,880	72,410	20,848	(40,000)	53,258
6687 ICT reserve	920,714	26,638	(117,500)	829,852	944,220	77,051	(100,557)	920,714	944,220	8,126	(365,735)	586,611
6691 Asset renewal reserve	6,576,243	686,189	(5,996,974)	1,265,458	8,500,000	612,966	(2,536,723)	6,576,243	8,500,000	100,000	(8,000,000)	600,000
6692 Storm damage reserve	100,000	8,245	0	108,245	0	100,000		100,000				0
6693 Unspent grants reserve	0	1	1	2	0	0		0				0
6694 Public art reserve	20,000	620	0	20,620	0	20,000		20,000				0
	21,551,647	2,792,645	(9,562,576)	14,781,716	23,243,646	1,941,745	(3,633,744)	21,551,647	23,243,646	756,983	(10,012,935)	13,987,694
	24,643,154	3,315,578	(9,766,825)	18,191,907	25,378,153	3,151,206	(3,886,205)	24,643,154	25,378,153	1,069,968	(10,256,261)	16,191,860

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
6340 Developer Contributions reserve		Funds received and used in accordance with the Developer Contributions Plan.
6666 Infrastructure Assets Contributions reserve		To be used to fund future road and drainage maintenance and construction requirements.
6688 Cash in Lieu POS Blackwood Ave Reserve		To be used as per the conditions of the subdivision.
6689 Cash in Lieu POS Cowaramup Reserve		To be used as per the conditions of the subdivision.
6690 Cash in Lieu POS Blackwood Ave Reserve		To be used as per the conditions of the subdivision.
6668 Staff leave reserve		To be used to fund annual and long service leave requirements.
6672 Caravan park upgrade reserve		To be used for the upgrading of holiday parks and camping grounds.
6670 Limesand pits reserve		To be used for the rehabilitation and development of the Boranup, Redgate and any other Shire limesand pits.
6671 Cemeteries reserve		To be used for the upgrade of cemeteries.
6662 Community loan reserve		To be used for the interest-free funding of eligible groups associated with sporting and cultural activities.
		To be used in meeting obligations in respect of the Cedarvale agreement for the Gnarabup site and future foreshore rehabilitation at Prevelly and Gnarabup.
6663 Cedarvale reserve		
6673 Waste management reserve		To fund future waste facility and plant requirements.
6665 Parking reserve		To be used to fund future car parking requirements.
6351 Biodiversity reserve		To be used for the funding of biodiversity initiatives.
6677 Community facility reserve		To be used for the construction and major maintenance of community buildings and facilities.
6301 Plant reserve		To be used for the purchase of plant, vehicles and equipment.
		To be used for infrastructure and capital improvements within the Cowaramup townsite and area covered by the West Cowaramup townsite strategy.
6661 Cowaramup reserve		
6678 Gravel pits reserve		To be used for the rehabilitation and development of the Shire's gravel and other related resource reserves.
		To be used to fund self insurance, workers compensation performance risk, risk management and other related employee and organisational activities.
6674 Self insurance reserve		
6679 Recreation centres reserve		To be used for future improvements to recreation facilities.
6681 Old settlement reserve		To be used to fund future improvements to facilities at the Old Settlement site.
6321 Community grants reserve		To be used in the provision of community grants.
6331 Emergency services reserve		To be used to support the provision of emergency services in the Shire.
6541 Augusta revitalisation reserve		To be used for funding capital projects in Augusta.
6683 Youth facilities reserve		To be used to renew and develop youth facilities in the Shire.
6667 Sporting Reserve		To be used for development of active sporting reserves.
6684 Roads reserve		To be used to renew and upgrade roads in the Shire.
6685 Emergency disaster relief reserve		To provide funds for the Shire and community to respond to emergency events.
6686 Legal/risk reserve		To be used to assist with legal and risk matters.
6687 ICT reserve		To provide funds for the replacement and upgrade of ICT software and hardware systems.
6691 Asset renewal reserve		To provide funds for the renewal of the Shire's building and infrastructure assets.
6692 Storm damage reserve		To provide funds to assist with storm damage clean-up.
6693 Unspent grant reserve		To hold Government and third party grant monies received in advance as well as deferred municipal funded work.
6694 Public art reserve		To be used for the purchase of public art.

9. RESERVE ACCOUNTS

(c) Reserve Accounts - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2023/24 Budget amount to be used	2023/24 Budget amount change of purpose
Sporting Reserve (previously Gloucester Park	To be used for development of active sporting reserves.	To allow reserve funding to be used in all sporting reserves	Ability to fund projects in all sporting reserves not only the Gloucester Park Precinct	\$ 65,000	\$ 4,249
				65,000	4,249

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

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

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. PROGRAM INFORMATION

(a) 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 effective allocation of scarce resources.

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

Care of families and children, contributions to education and other welfare.

Housing

To provide rental and staff housing.

Provision of staff and rental housing. However, the Shire has no housing of this nature.

Community amenities

To provide services required by the community.

Rubbish collection and disposal services, recycling, septic tank inspection services, environmental protection initiatives, administration of town planning and regional development services and the operation of other community amenities.

Recreation and culture

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

Provision and maintenance of public halls, civic centres, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Operation and support of libraries, the HEART, museum and other cultural facilities.

Transport

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

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

Economic services

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of caravan parks and camping ground. Provision of rural services including weed control, vermin control and standpipes.

Other property and services

To monitor and control the Shire's overhead operating accounts.

Plant repair and operation costs and engineering operation costs.

**SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	409,827	430,324	285,799
General purpose funding	28,052,968	26,473,227	25,551,924
Law, order, public safety	162,000	244,777	142,800
Health	158,400	157,606	151,200
Education and welfare	316,700	318,747	247,200
Community amenities	6,299,167	6,097,343	5,822,136
Recreation and culture	849,200	800,361	910,610
Transport	256,557	372,027	231,149
Economic services	3,321,600	3,317,021	3,025,000
Other property and services	0	1,119	0
	39,826,419	38,212,552	36,367,818
Grants, subsidies and contributions			
Governance	161,290	316,306	383,699
General purpose funding	94,800	2,363,893	315,920
Law, order, public safety	965,920	602,900	848,880
Education and welfare	22,000	20,743	10,000
Community amenities	72,761	12,422	101,861
Recreation and culture	127,250	231,462	80,165
Transport	40,200	364,046	750,200
Economic services	63,000	23,336	0
Other property and services	16,000	19,224	8,000
	1,563,221	3,954,332	2,498,725
Capital grants, subsidies and contributions			
Law, order, public safety	0	498,719	14,327
Community amenities	384,000	987,904	288,000
Recreation and culture	117,000	50,057	115,000
Transport	2,840,182	3,858,256	4,908,552
Other property and services	170,000	685,838	1,541,676
	3,511,182	6,080,774	6,867,555
Total Income	44,900,822	48,247,658	45,734,098
Expenses			
Governance	(9,810,651)	(8,444,419)	(9,463,796)
General purpose funding	(774,161)	(767,889)	(864,424)
Law, order, public safety	(2,709,620)	(2,357,089)	(2,643,058)
Health	(691,360)	(523,686)	(634,913)
Education and welfare	(410,280)	(392,102)	(261,257)
Community amenities	(6,631,919)	(5,583,298)	(6,462,539)
Recreation and culture	(11,761,615)	(10,201,014)	(9,740,672)
Transport	(13,201,697)	(13,117,891)	(13,290,678)
Economic services	(2,367,517)	(1,925,505)	(2,021,020)
Other property and services	(288,754)	(653,182)	(91,798)
Total expenses	(48,647,574)	(43,966,075)	(45,474,155)
Net result for the period	(3,746,752)	4,281,583	259,943

**SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	720,000	784,156	180,000
- Other funds	479,500	334,813	216,000
Late payment of fees and charges *	2,500	4,280	2,500
Other interest revenue	75,500	83,648	155,000
	1,277,500	1,206,897	553,500

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

(b) Other revenue

Reimbursements and recoveries	55,562	137,652	39,750
	55,562	137,652	39,750

The net result includes as expenses

(c) Auditors remuneration

Audit services	66,435	50,000	65,000
Other services	3,310	970	3,310
	69,745	50,970	68,310

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	(538,115)	(590,744)	(634,711)
expense on lease liabilities (refer Note 8)	(23,802)	(16,586)	(11,712)
	(561,917)	(607,330)	(646,423)

(e) Write offs

General rate	0	0	4,000
	0	0	4,000

SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Shire President			
President's allowance	65,915	64,938	64,938
Meeting attendance fees	28,175	27,755	27,763
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	3,540	2,508	3,429
	101,130	98,701	99,630
Deputy Shire President			
Deputy President's allowance	16,479	16,235	16,235
Meeting attendance fees	21,995	21,668	21,668
Annual allowance for ICT expenses	3,150	3,150	3,500
Travel and accommodation expenses	3,540	3,647	3,429
	45,164	44,700	44,832
Councillor			
Meeting attendance fees	21,995	21,668	21,668
Annual allowance for ICT expenses	3,150	3,150	3,500
Travel and accommodation expenses	3,540	1,018	3,429
	28,685	25,836	28,597
Councillor			
Meeting attendance fees	21,995	21,668	21,668
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	3,540	0	3,429
	29,035	25,168	28,597
Councillor			
Meeting attendance fees	21,995	21,668	21,668
Annual allowance for ICT expenses	3,150	3,150	3,500
Travel and accommodation expenses	3,540	48	3,429
	28,685	24,866	28,597
Councillor			
Meeting attendance fees	21,995	21,668	21,668
Annual allowance for ICT expenses	3,150	3,150	3,500
Travel and accommodation expenses	3,540	226	3,429
	28,685	25,044	28,597
Councillor			
Meeting attendance fees	21,995	21,668	21,668
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	3,540	1,243	3,429
	29,035	26,411	28,597
Councillor			
Meeting attendance fees	15,186	0	0
Annual allowance for ICT expenses	2,416	0	0
Travel and accommodation expenses	2,444	0	0
	20,046	0	0
Total Elected Member Remuneration	310,465	270,726	287,447
President's allowance	65,915	64,938	64,938
Deputy President's allowance	16,479	16,235	16,235
Meeting attendance fees	175,331	157,763	157,771
Annual allowance for ICT expenses	25,516	23,100	24,500
Travel and accommodation expenses	27,224	8,690	24,003
	310,465	270,726	287,447

14. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2023-24

**SHIRE OF AUGUSTA MARGARET RIVER
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024**

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 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Public open space	153,000			153,000
	153,000	0	0	153,000

**SHIRE OF AUGUSTA MARGARET RIVER
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

16. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	406,265	425,470	282,349
General purpose funding	236,307	241,168	233,423
Law, order, public safety	162,000	244,777	142,800
Health	158,400	157,606	151,200
Education and welfare	316,700	318,747	247,200
Community amenities	6,299,167	6,097,343	5,822,136
Recreation and culture	849,200	800,361	910,310
Transport	228,946	301,876	212,000
Economic services	3,269,600	3,198,666	2,989,000
	11,926,585	11,786,014	10,990,418

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



ANNUAL BUDGET

FOR THE YEAR ENDING 30 JUNE 2024

REVENUE - General Purpose Funding					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	24,765,001	26,539,161
			Operating grants, subsidies and contributions	0	0
			Fees and charges	75,000	75,000
			Service charges	0	0
			Interest received	157,500	157,500
			Other income	0	0
TOTAL OPERATING INCOME				24,997,501	26,771,661
OPERATING EXPENDITURE					
			Employee costs	0	0
			Materials and contracts	0	0
			Utility charges	0	0
			Depreciation on non-current assets	0	0
			Interest expenses	0	0
			Insurance expenses	0	0
			Other expenditure	0	0
TOTAL OPERATING EXPENDITURE				0	0
Business Unit Totals					
			Operating Income	24,997,501	26,771,661
			Operating Expenses	0	0
			Capital Income	0	
			Capital Expenditure	0	
TOTAL FOR BUSINESS UNIT				24,997,501	26,771,661

GENERAL FINANCING - General Purpose Funding					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	0	0
			Operating Grants, Subsidies and Contributions	315,920	94,800
			Fees and Charges	158,423	161,307
			Service Charges	0	0
			Interest Received	396,000	1,120,000
			Other Income	0	0
TOTAL OPERATING INCOME				870,343	1,376,107
OPERATING EXPENDITURE					
			Employee costs	0	0
			Materials and contracts	(218,000)	(212,245)
			Utility charges	0	0
			Depreciation on non-current assets	0	0
			Interest expenses	(646,424)	(561,915)
			Insurance expenses	0	0
			Other expenditure	0	0
TOTAL OPERATING EXPENDITURE				(864,424)	(774,161)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				19,628	35,905
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(1,298,444)	(1,158,262)
Business Unit Totals					
			Operating Income	870,343	1,376,107
			Operating Expenses	(864,424)	(774,161)
			Capital Income	19,628	35,905
			Capital Expenditure	(1,298,444)	(1,158,262)
TOTAL FOR BUSINESS UNIT				(1,272,897)	(520,410)

MEMBERS OF COUNCIL - Governance					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	320
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	320
OPERATING EXPENDITURE					
			Employee costs	(17,000)	-
			Materials and contracts	(15,835)	(32,836)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(306,036)	(431,360)
TOTAL OPERATING EXPENDITURE				(338,871)	(464,196)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	-	320
			Operating Expenses	(338,871)	(441,350)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(338,871)	(441,030)

EXECUTIVE - Governance

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
<u>OPERATING INCOME</u>					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	-
<u>OPERATING EXPENDITURE</u>					
			Employee costs	(883,122)	(927,150)
			Materials and contracts	(102,614)	(90,399)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(985,736)	(1,017,549)
<u>CAPITAL INCOME</u>					
TOTAL CAPITAL INCOME				-	-
<u>CAPITAL EXPENDITURE</u>					
TOTAL CAPITAL EXPENDITURE				-	-
<u>Business Unit Totals</u>					
			Operating Income	-	-
			Operating Expenses	(985,736)	(1,017,549)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(985,736)	(1,017,549)

FINANCE - Governance						
COA	IE	JOB	ET	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
<u>OPERATING INCOME</u>						
				Rates	-	-
				Operating grants, subsidies and contributions	89,499	90,340
				Fees and charges	48,500	50,319
				Service charges	-	-
				Interest received	-	-
				Other income	3,450	3,562
TOTAL OPERATING INCOME					141,449	144,221
<u>OPERATING EXPENDITURE</u>						
				Employee costs	(638,157)	(676,782)
				Materials and contracts	(208,810)	(235,975)
				Utility charges	-	-
				Depreciation on non-current assets	-	-
				Interest expenses	-	-
				Insurance expenses	(709,938)	(755,470)
TOTAL OPERATING EXPENDITURE					(1,556,905)	(1,668,227)
<u>CAPITAL INCOME</u>						
TOTAL CAPITAL INCOME					-	-
<u>CAPITAL EXPENDITURE</u>						
TOTAL CAPITAL EXPENDITURE					-	-
<u>Business Unit Totals</u>						
				Operating Income	141,449	144,221
				Operating Expenses	(1,556,905)	(1,668,227)
				Capital Income	-	-
				Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT					(1,415,456)	(1,524,006)

RECORDS - Governance

RECORDS - Governance					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	500
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	500
OPERATING EXPENDITURE					
			Employee costs	(171,270)	(180,416)
			Materials and contracts	(8,560)	(7,193)
			Depreciation on non-current assets	(4,911)	(8,471)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(184,741)	(196,080)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	-	500
			Operating Expenses	(184,741)	(196,080)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(184,741)	(195,580)

CORPORATE PLANNING & PERFORMANCE - Governance

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	-
OPERATING EXPENDITURE					
			Employee costs	(227,932)	(332,896)
			Materials and contracts	(94,550)	(110,929)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(322,482)	(443,825)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	-	-
			Operating Expenses	(322,482)	(443,825)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(322,482)	(443,825)

CUSTOMER EXPERIENCE - Governance					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	203,300	206,630
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				203,300	206,630
OPERATING EXPENDITURE					
			Employee costs	(899,554)	(1,134,202)
			Materials and contracts	(252,752)	(169,744)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(140,000)	(125,000)
TOTAL OPERATING EXPENDITURE				(1,292,306)	(1,428,946)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	203,300	206,630
			Operating Expenses	(1,292,306)	(1,428,946)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(1,089,006)	(1,222,316)

CORPORATE SERVICES - Governance

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	112,400	-
			Fees and charges	-	92,000
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				112,400	92,000
OPERATING EXPENDITURE					
			Materials and contracts	(86,040)	(79,140)
			Utility charges	(189,338)	(163,194)
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(275,378)	(242,334)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	112,400	92,000
			Operating Expenses	(275,378)	(242,334)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(162,978)	(150,334)

INFORMATION COMMUNICATION TECHNOLOGY - Governance

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	1,200
TOTAL OPERATING INCOME				0	1,200
OPERATING EXPENDITURE					
			Employee costs	(431,436)	(454,848)
			Materials and contracts	(1,396,236)	(1,260,449)
			Depreciation on non-current assets	(16,886)	(5,252)
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(1,844,558)	(1,720,550)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				0	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(189,030)	(277,000)
Business Unit Totals					
			Operating Income	0	1,200
			Operating Expenses	(1,844,558)	(1,720,550)
			Capital Income	0	-
			Capital Expenditure	(189,030)	(277,000)
TOTAL FOR BUSINESS UNIT				(2,033,588)	(1,996,350)

HUMAN RESOURCES - Governance

HUMAN RESOURCES - Governance					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	35,800	9,250
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				35,800	9,250
OPERATING EXPENDITURE					
			Employee costs	(651,722)	(788,680)
			Materials and contracts	(146,989)	(90,175)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(798,711)	(878,855)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	35,800	9,250
			Operating Expenses	(798,711)	(878,855)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(762,911)	(869,605)

COMMUNITY PLANNING & DEVELOPMENT - Governance

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Operating grants, subsidies and contributions	146,000	60,500
			Fees and charges	20,549	26,496
			Service charges	0	0
			Interest received	0	0
TOTAL OPERATING INCOME				166,549	86,996
OPERATING EXPENDITURE					
			Employee costs	(580,130)	(542,658)
			Materials and contracts	(347,432)	(309,876)
			Utility charges	0	0
			Depreciation on non-current assets	(3,836)	(2,330)
			Interest expenses	0	0
			Insurance expenses	0	0
			Other expenditure	(410,000)	(370,000)
TOTAL OPERATING EXPENDITURE				(1,341,398)	(1,224,864)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	166,549	86,996
			Operating Expenses	(1,341,398)	(1,224,864)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(1,174,849)	(1,137,868)

LEGAL & GOVERNANCE - Governance

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	10,000	30,000
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				10,000	30,000
OPERATING EXPENDITURE					
			Employee costs	(408,634)	(450,865)
			Materials and contracts	(113,160)	(74,360)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(521,794)	(525,225)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	10,000	30,000
			Operating Expenses	(521,794)	(525,225)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(511,794)	(495,225)

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

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
Emergency Management					
OPERATING INCOME					
			Rates	-	0
			Operating grants, subsidies and contributions	37,400	36,620
			Fees and charges	-	0
			Service charges	-	0
			Interest received	-	0
			Other income	-	0
TOTAL OPERATING INCOME				37,400	36,620
OPERATING EXPENDITURE					
			Materials and contracts	(34,800)	(34,020)
			Utility charges	-	0
			Depreciation on non-current assets	(27,375)	(40,986)
			Service charges	-	0
			Interest expenses	-	0
			Insurance expenses	(2,600)	(2,600)
			Other expenditure	-	0
			<i>SES LGGS Scheme Approved Application</i>	<i>(34,800)</i>	<i>(36,620)</i>
			<i>Shire Funded</i>	<i>(29,975)</i>	<i>(40,986)</i>
TOTAL OPERATING EXPENDITURE				(64,775)	(77,606)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	0
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	0

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

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
Fire Prevention					
OPERATING INCOME					
			Rates	-	0
			Operating grants, subsidies and contributions	791,480	909,300
			Fees and charges	-	-
			Service charges	-	0
			Interest received	-	0
			Other income	-	0
TOTAL OPERATING INCOME				791,480	909,300
OPERATING EXPENDITURE					
			Employee costs	(231,412)	(266,558)
			Materials and contracts	(781,846)	(814,835)
			Utility charges	(20,000)	(20,000)
			Depreciation on non-current assets	(524,949)	(394,697)
			Interest expenses	-	0
			Insurance expenses	(52,000)	(74,300)
			Other expenditure	-	0
			Profit / Loss on Asset Disposals	-	0
			<i>BFB LGGS Scheme Approved Application</i>	<i>(279,479)</i>	<i>(292,300)</i>
			<i>Shire Funded</i>	<i>(782,001)</i>	<i>(691,090)</i>
TOTAL OPERATING EXPENDITURE				(1,610,207)	(1,570,390)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				14,327	0
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(14,327)	0
Business Unit Totals					
			Operating Income	828,880	945,920
			Operating Expenses	(1,674,982)	(1,647,996)
			Capital Income	14,327	0
			Capital Expenditure	(14,327)	0
TOTAL FOR BUSINESS UNIT				(846,102)	(702,076)

RANGERS - Law Order & Public Safety

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	20,000	20,000
			Fees and charges	142,800	162,000
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				162,800	182,000
OPERATING EXPENDITURE					
			Employee costs	(610,762)	(671,262)
			Materials and contracts	(188,434)	(205,070)
			Utility charges	-	-
			Depreciation on non-current assets	(4,380)	(9,342)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(803,576)	(885,674)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				0	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(50,000)	(50,000)
Business Unit Totals					
			Operating Income	162,800	182,000
			Operating Expenses	(803,576)	(885,674)
			Capital Income	0	-
			Capital Expenditure	(50,000)	(50,000)
TOTAL FOR BUSINESS UNIT				(690,776)	(753,674)

BEACH LIFEGUARDS						Law Order & Public Safety	
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget		
OPERATING INCOME							
			Rates	-	-		
			Operating grants, subsidies and contributions	-	-		
			Fees and charges	-	-		
			Service charges	-	-		
			Interest received	-	-		
			Other income	-	-		
TOTAL OPERATING INCOME				0	-		
OPERATING EXPENDITURE							
			Employee costs	-	-		
			Materials and contracts	(164,500)	(175,950)		
			Utility charges	-	-		
			Depreciation on non-current assets	-	-		
			Interest expenses	-	-		
			Insurance expenses	-	-		
			Other expenditure	-	-		
TOTAL OPERATING EXPENDITURE				(164,500)	(175,950)		
CAPITAL INCOME							
TOTAL CAPITAL INCOME				0	-		
CAPITAL EXPENDITURE							
TOTAL CAPITAL EXPENDITURE				0	-		
Business Unit Totals							
			Operating Income	0	-		
			Operating Expenses	(164,500)	(175,950)		
			Capital Income	0	-		
			Capital Expenditure	0	-		
TOTAL FOR BUSINESS UNIT				(164,500)	(175,950)		

LIBRARIES - Recreation and Culture

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	5,800	13,600
			Fees and charges	30,400	30,400
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				36,200	44,000
OPERATING EXPENDITURE					
			Employee costs	(849,764)	(856,692)
			Materials and contracts	(211,443)	(236,272)
			Utility charges	(16,565)	(16,968)
			Depreciation on non-current assets	(45,625)	(96,068)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(1,123,397)	(1,206,000)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	(10,000)
Business Unit Totals					
			Operating Income	36,200	44,000
			Operating Expenses	(1,123,397)	(1,206,000)
			Capital Income	-	-
			Capital Expenditure	-	(10,000)
TOTAL FOR BUSINESS UNIT				(1,087,197)	(1,172,000)

ENVIRONMENTAL HEALTH - Health and Administration

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
<u>OPERATING INCOME</u>					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	151,200	158,400
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				151,200	158,400
<u>OPERATING EXPENDITURE</u>					
			Employee costs	(561,739)	(622,560)
			Materials and contracts	(69,338)	(68,800)
			Utility charges	-	-
			Depreciation on non-current assets	(3,836)	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(634,913)	(691,360)
<u>CAPITAL INCOME</u>					
TOTAL CAPITAL INCOME				-	-
<u>CAPITAL EXPENDITURE</u>					
TOTAL CAPITAL EXPENDITURE				-	-
<u>Business Unit Totals</u>					
			Operating Income	151,200	158,400
			Operating Expenses	(634,913)	(691,360)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(483,713)	(532,960)

OUTSIDE SCHOOL HOURS CARE - Education and Welfare					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
<u>OPERATING INCOME</u>					
			Rates	-	-
			Operating grants, subsidies and contributions	10,000	22,000
			Fees and charges	247,200	316,700
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				257,200	338,700
<u>OPERATING EXPENDITURE</u>					
			Employee costs	(197,426)	(340,138)
			Materials and contracts	(63,280)	(69,682)
			Utility charges	-	-
			Depreciation on non-current assets	(551)	(460)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(261,257)	(410,280)
<u>CAPITAL INCOME</u>					
TOTAL CAPITAL INCOME				-	-
<u>CAPITAL EXPENDITURE</u>					
TOTAL CAPITAL EXPENDITURE				-	-
<u>Business Unit Totals</u>					
			Operating Income	257,200	338,700
			Operating Expenses	(261,257)	(410,280)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(4,057)	(71,580)

WASTE SERVICES - Community Amenities

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Fees and charges	5,457,136	5,902,367
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				5,457,136	5,902,367
OPERATING EXPENDITURE					
			Employee costs	(731,664)	(786,765)
			Materials and contracts	(2,858,640)	(2,940,541)
			Utility charges	-	(4,992)
			Depreciation on non-current assets	(131,400)	(170,649)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(39,140)	(8,500)
TOTAL OPERATING EXPENDITURE				(3,760,844)	(3,911,447)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(750,000)	(1,725,000)
Business Unit Totals					
			Operating Income	5,457,136	5,902,367
			Operating Expenses	(3,760,844)	(3,911,447)
			Capital Income	-	-
			Capital Expenditure	(750,000)	(1,725,000)
TOTAL FOR BUSINESS UNIT				946,292	265,920

PLANNING & DEVELOPMENT SERVICES - Community Amenities

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	0
			Operating grants, subsidies and contributions	-	0
			Fees and charges	360,000	391,800
			Service charges	-	0
			Interest received	-	0
			Other income	-	0
TOTAL OPERATING INCOME				360,000	391,800
OPERATING EXPENDITURE					
			Employee costs	(1,293,932)	(1,314,568)
			Materials and contracts	(236,429)	(273,980)
			Utility charges	-	0
			Depreciation on non-current assets	(9,478)	(10,440)
			Interest expenses	-	0
			Insurance expenses	-	0
			Other expenditure	(20,000)	0
TOTAL OPERATING EXPENDITURE				(1,559,839)	(1,598,988)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				288,000	384,000
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	360,000	391,800
			Operating Expenses	(1,559,839)	(1,598,988)
			Capital Income	288,000	384,000
			Capital Expenditure	-	0
TOTAL FOR BUSINESS UNIT				(911,839)	(823,188)

LANDCARE & ENVIRONMENTAL SERVICES - Community Amenities

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	101,861	72,761
			Fees and charges	5,000	5,000
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				106,861	77,761
OPERATING EXPENDITURE					
			Employee costs	(294,114)	(318,464)
			Materials and contracts	(669,629)	(473,020)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(178,113)	(330,000)
TOTAL OPERATING EXPENDITURE				(1,141,856)	(1,121,484)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	106,861	77,761
			Operating Expenses	(1,141,856)	(1,121,484)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(1,034,995)	(1,043,723)

MAJOR PROJECTS - Recreation & Culture

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	-
OPERATING EXPENDITURE					
			Employee costs	(82,330)	(86,002)
			Materials and contracts	-	-
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(82,330)	(86,002)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				1,541,676	170,000
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(10,175,000)	(5,996,554)
Business Unit Totals					
			Operating Income	-	-
			Operating Expenses	(82,330)	(86,002)
			Capital Income	1,541,676	170,000
			Capital Expenditure	(10,175,000)	(5,996,554)
TOTAL FOR BUSINESS UNIT				(8,715,654)	(5,912,556)

COMMUNITY BUILDINGS - Recreation and Culture

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	15,700	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				15,700	-
OPERATING EXPENDITURE					
			Employee costs	(337,458)	(360,892)
			Materials and contracts	(1,565,355)	(1,237,553)
			Utility charges	(15,700)	(80,004)
			Depreciation on non-current assets	(730,000)	(1,421,762)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	(45,000)
			Loss on Sale of Assets	-	-
TOTAL OPERATING EXPENDITURE				(2,398,517)	(3,145,211)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(1,067,672)	(994,224)
Business Unit Totals					
			Operating Income	15,700	-
			Operating Expenses	(2,398,517)	(3,145,211)
			Capital Income	-	-
			Capital Expenditure	(1,067,672)	(994,224)
TOTAL FOR BUSINESS UNIT				(3,450,489)	(4,139,435)

MARGARET RIVER RECREATION CENTRE				Recreation and Culture	
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COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
			OPERATING INCOME		
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	407,710	751,500
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
			TOTAL OPERATING INCOME	407,710	751,500
			OPERATING EXPENDITURE		
			Employee costs	(836,126)	(1,207,902)
			Materials and contracts	(352,005)	(605,177)
			Utility charges	(42,600)	(252,252)
			Depreciation on non-current assets	(311,710)	(450,541)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(10,000)	(10,000)
			TOTAL OPERATING EXPENDITURE	(1,552,441)	(2,525,872)
			CAPITAL INCOME		
			TOTAL CAPITAL INCOME	-	-
			CAPITAL EXPENDITURE		
			TOTAL CAPITAL EXPENDITURE	(64,500)	(378,000)
			Business Unit Totals		
			Operating Income	407,710	751,500
			Operating Expenses	(1,552,441)	(2,525,872)
			Capital Income	-	-
			Capital Expenditure	(64,500)	(378,000)
			TOTAL FOR BUSINESS UNIT	(1,209,231)	(2,152,372)

SPORTING RESERVES - Recreation and Culture					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	18,000	19,200
			Fees and charges	26,500	21,500
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				44,500	40,700
OPERATING EXPENDITURE					
			Employee costs	-	-
			Materials and contracts	(75,300)	(74,300)
			Utility charges	-	-
			Depreciation on non-current assets	(136,875)	(328,002)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	(10,000)
			Profit on sale of assets	-	-
TOTAL OPERATING EXPENDITURE				(212,175)	(412,302)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				115,000	50,000
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(270,000)	(200,500)
Business Unit Totals					
			Operating Income	44,500	40,700
			Operating Expenses	(212,175)	(412,302)
			Capital Income	115,000	50,000
			Capital Expenditure	(270,000)	(200,500)
TOTAL FOR BUSINESS UNIT				(322,675)	(522,102)

AUGUSTA RECREATION - Recreation and Culture

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	38,400	44,800
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				38,400	44,800
OPERATING EXPENDITURE					
			Employee costs	(31,356)	(32,898)
			Materials and contracts	(59,814)	(46,590)
			Utility charges	(13,000)	(9,420)
			Depreciation on non-current assets	(49,275)	(97,979)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(153,445)	(186,887)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(8,500)	(8,500)
Business Unit Totals					
			Operating Income	38,400	44,800
			Operating Expenses	(153,445)	(186,887)
			Capital Income	-	-
			Capital Expenditure	(8,500)	(8,500)
				(123,545)	(150,587)

MARGARET RIVER HEART

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	30,765	65,000
			Fees and charges	407,300	1,000
			Service charges	-	-
			Interest received	-	-
			Other income	300	-
TOTAL OPERATING INCOME				438,365	66,000
OPERATING EXPENDITURE					
			Employee costs	(674,914)	(499,210)
			Materials and contracts	(435,703)	(587,905)
			Utility charges	(10,000)	(20,000)
			Depreciation on non-current assets	(284,700)	(500,558)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(150,000)	-
			Loss on Sale of Assets	-	-
TOTAL OPERATING EXPENDITURE				(1,555,317)	(1,607,673)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(136,000)	-
Business Unit Totals					
			Operating Income	438,365	66,000
			Operating Expenses	(1,555,317)	(1,607,673)
			Capital Income	-	-
			Capital Expenditure	(136,000)	-
TOTAL FOR BUSINESS UNIT				(1,252,952)	(1,541,673)

PARKS and GARDENS - Recreation and Culture

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	9,900	29,450
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
			Profit on Sale of Assets	-	-
TOTAL OPERATING INCOME				9,900	29,450
OPERATING EXPENDITURE					
			Employee costs	(659,621)	(1,071,034)
			Materials and contracts	(1,313,579)	(753,513)
			Utility charges	-	(29,120)
			Depreciation on non-current assets	(689,850)	(738,002)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(2,663,050)	(2,591,669)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	67,000
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(478,000)	(1,124,779)
Business Unit Totals					
			Operating Income	9,900	29,450
			Operating Expenses	(2,663,050)	(2,591,669)
			Capital Income	-	67,000
			Capital Expenditure	(478,000)	(1,124,779)
TOTAL FOR BUSINESS UNIT				(3,131,150)	(3,619,998)

ASSET SERVICES - Transport					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	500,200	40,200
			Fees and charges	212,000	228,946
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				712,200	269,146
OPERATING EXPENDITURE					
			Employee costs	(626,352)	(603,530)
			Materials and contracts	(1,108,086)	(495,438)
			Utility charges	(315,900)	(335,900)
			Other expenditure	(4,000)	(4,000)
TOTAL OPERATING EXPENDITURE				(2,054,338)	(1,438,868)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(147,427)	(115,000)
Business Unit Totals					
			Operating Income	712,200	269,146
			Operating Expenses	(2,054,338)	(1,438,868)
			Capital Income	-	-
			Capital Expenditure	(147,427)	(115,000)
TOTAL FOR BUSINESS UNIT				(1,489,565)	(1,284,722)

CONSTRUCTION - Transport					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
CR77	63		Other Income	0	
TOTAL OPERATING INCOME				0	0
OPERATING EXPENDITURE					
CR90	74		Profit (Loss) on Disposal of Assets	0	
TOTAL OPERATING EXPENDITURE				0	0
CAPITAL INCOME					
CR75	70		Grants & Contributions	4,908,552	2,840,182
TOTAL CAPITAL INCOME				4,908,552	2,840,182
CAPITAL EXPENDITURE					
CR94			Infrastructure Expansion/Upgrade	(1,090,000)	(1,296,750)
			Aerodrome Infrastructure	(355,000)	(218,150)
			Bridge Infrastructure	0	0
			Carpark Infrastructure	(131,000)	(350,600)
			Drainage Infrastructure	0	(25,000)
			Marine Structures Infrastructure	(60,000)	(138,000)
			Path Infrastructure	(549,000)	(364,500)
			Pedestrian Structures Infrastructure	0	(18,000)
			Road Infrastructure	(55,000)	(140,000)
			Streetscape Infrastructure	0	(42,500)
			Trail Infrastructure	0	0
			CR95		
Aerodrome Infrastructure	(6,500)	0			
Bridge Infrastructure	(1,013,000)	0			
Carpark Infrastructure	0	(80,595)			
Drainage Infrastructure	(325,000)	(266,866)			
Marine Structures Infrastructure	(653,800)	(254,500)			
Path Infrastructure	(241,000)	(204,000)			
Pedestrian Structures Infrastructure	0	(40,720)			
Road Infrastructure	(1,859,594)	(3,929,720)			
Streetscape Infrastructure	0	0			
Trail Infrastructure	(40,000)	(180,000)			
TOTAL CAPITAL EXPENDITURE					
Business Unit Totals					
			Operating Income	0	0
			Operating Expenses	0	0
			Capital Income	4,908,552	2,840,182
			Capital Expenditure	(8,554,394)	(6,253,151)
TOTAL FOR BUSINESS UNIT				(3,645,842)	(3,412,969)

MAINTENANCE - Transport

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	250,000	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				250,000	-
OPERATING EXPENDITURE					
			Employee costs	(1,179,222)	(797,864)
			Materials and contracts	(3,229,178)	(3,686,242)
			Utility charges	-	-
			Depreciation on non-current assets	(6,752,500)	(7,115,735)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
			Loss on sale of assets	-	-
TOTAL OPERATING EXPENDITURE				(11,160,900)	(11,599,841)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	250,000	-
			Operating Expenses	(11,160,900)	(11,599,841)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(10,910,900)	(11,599,841)

PLANT PROGRAM - Transport

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
			Profit on Sale of Assets	19,149	27,611
TOTAL OPERATING INCOME				19,149	27,611
OPERATING EXPENDITURE					
			Employee costs	-	-
			Materials and contracts	(30,000)	(30,000)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
			Loss on Sale of Assets	(45,440)	(132,988)
TOTAL OPERATING EXPENDITURE				(75,440)	(162,988)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				356,600	479,000
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(1,576,360)	(1,533,603)
Business Unit Totals					
			Operating Income	19,149	27,611
			Operating Expenses	(75,440)	(162,988)
			Capital Income	356,600	479,000
			Capital Expenditure	(1,576,360)	(1,533,603)
TOTAL FOR BUSINESS UNIT				(1,276,052)	(1,189,981)

HOLIDAY PARKS & CAMPGROUNDS - Economic Services

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	2,687,800	2,836,100
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				2,687,800	2,836,100
OPERATING EXPENDITURE - ALL PARKS					
			Employee costs	(842,046)	(897,952)
			Materials and contracts	(421,050)	(371,284)
			Utility charges	(172,850)	(206,000)
			Depreciation on non-current assets	(127,750)	(245,380)
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
			Loss on sale of assets	-	-
TOTAL OPERATING EXPENDITURE				(1,563,696)	(1,720,615)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				(110,000)	(25,000)
Business Unit Totals					
			Operating Income	2,687,800	2,836,100
			Operating Expenses	(1,563,696)	(1,720,615)
			Capital Income	-	-
			Capital Expenditure	(110,000)	(25,000)
TOTAL FOR BUSINESS UNIT				1,014,104	1,090,485

BUILDING SERVICES - Economic Services

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	301,200	301,200
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				301,200	301,200
OPERATING EXPENDITURE					
			Employee costs	(224,358)	(230,194)
			Materials and contracts	(18,460)	(17,660)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				(242,818)	(247,854)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	301,200	301,200
			Operating Expenses	(242,818)	(247,854)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				58,382	53,346

SUSTAINABLE ECONOMY - Economic Services

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	63,000
			Service charges	-	-
			Fees and charges	-	132,300
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	195,300
OPERATING EXPENDITURE					
			Employee costs	(88,846)	(93,608)
			Materials and contracts	(48,660)	(223,440)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	(75,000)	(80,000)
TOTAL OPERATING EXPENDITURE				(212,506)	(397,048)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	-	195,300
			Operating Expenses	(212,506)	(397,048)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(212,506)	(201,748)

PUBLIC WORKS OVERHEADS - Other Property and Services					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	7,000
			Fees and charges	-	-
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
			Profit on sale of asset	-	-
TOTAL OPERATING INCOME				-	7,000
OPERATING EXPENDITURE					
			Employee costs	(2,279,677)	(2,033,974)
			Materials and contracts	2,085,446	1,979,865
			Utility charges	(18,315)	(20,000)
			Depreciation on non-current assets	(40,880)	(88,993)
			Insurance	-	-
			Other expenditure	-	(163,103)
TOTAL OPERATING EXPENDITURE				(253,426)	(163,103)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	-	7,000
			Operating Expenses	(253,426)	(163,103)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				(253,426)	(156,103)

PLANT OPERATING COSTS - Other Property and Services					
COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	-	-
			Fees and charges	-	4,000
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				-	4,000
OPERATING EXPENDITURE					
			Employee costs	(308,188)	(334,182)
			Materials and contracts	1,425,890	1,110,890
			Utility charges	-	-
			Depreciation on non-current assets	(865,074)	(816,360)
			Interest expenses	-	-
			Insurance expenses	(82,000)	(80,000)
			Other expenditure	-	-
TOTAL OPERATING EXPENDITURE				170,628	(119,652)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	-	4,000
			Operating Expenses	170,628	(119,652)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				170,628	(115,652)

OTHER PROPERTY & SERVICES - Other Property and Services

COA	IE	JOB	DESCRIPTION	2022-23 Original Budget	2023-24 Annual Budget
OPERATING INCOME					
			Rates	-	-
			Operating grants, subsidies and contributions	8,000	5,000
			Fees and charges	36,000	52,000
			Service charges	-	-
			Interest received	-	-
			Other income	-	-
TOTAL OPERATING INCOME				44,000	57,000
OPERATING EXPENDITURE					
			Employee costs	(8,000)	(5,000)
			Materials and contracts	(3,000)	(3,000)
			Utility charges	-	-
			Depreciation on non-current assets	-	-
			Interest expenses	-	-
			Insurance expenses	-	-
			Other expenditure	-	-
			Loss on Disposal of Assets	-	-
TOTAL OPERATING EXPENDITURE				(11,000)	(8,000)
CAPITAL INCOME					
TOTAL CAPITAL INCOME				-	-
CAPITAL EXPENDITURE					
TOTAL CAPITAL EXPENDITURE				-	-
Business Unit Totals					
			Operating Income	44,000	57,000
			Operating Expenses	(11,000)	(8,000)
			Capital Income	-	-
			Capital Expenditure	-	-
TOTAL FOR BUSINESS UNIT				33,000	49,000