



# **ANNUAL BUDGET**

**2021-22**

Provided to Council on 28 July 2021



## Acknowledgement of Country

*"Kaya, Nala Maat Kaya Noonduk (Hello, Our Family Welcomes You) to Wadandi / Pibulmun Boodja (Saltwater People's Country) – we all come together on Boodja (Country). Whilst on Wadandi / Pibulmun Boodja we ask that you respect the land by walking softly and take the time to listen to Boodja as she Wongi (Talks).*

*We respect the presence of the Demmala Goomala (Ancestors) whose Djanga (Spirits) reside on Boodja and whose djenna (feet) walk the land and whose Djanga Korda (heart spirit) flows through all creation.*

*Wooditjup (Margaret River) is the heart of Wadandi / Pibulmun Boodja (country), a meeting place between land and sea, connecting us all with Wadandi / Pibulmun Boodja.*

*The Wadandi / Pibulmun Boodja (Motherland) reaches from Bunbury, along the coast of Geographe Bay, extending to Yallingup (Place of Holes) to Taalinup, Augusta (Place of the Knob Sedge Reed) inland to Nannup (The Stopping Place), taking in the region of Undalup (Busselton) The Wadan Boodja (Sea Country) is of great spiritual significance to the coastal Wadandi people.*

*Boodja – Land, Country, Mother Earth – is our most important resource. No matter what culture or religion – all of us rely on Nala Boodja, Our Country.*

*It is up to all of us to listen to the land, understand the connection to Country that we all have and realise how urgent it is to work together to make better decisions on how we can create that balance, ensuring sustainability for the generations to come, in order to protect and preserve the beauty of Boodja.*

*Whilst living, travelling, visiting and holidaying on Wadandi / Pibulmun Boodja (Saltwater People's Country) we ask that you respect the area and walk softly on the country, taking the time to listen to Boodja (Country) as she Wongi (Talks) of the Season, and leave nothing but footprints".*

**Wadandi Traditional Cultural Custodian  
Wayne "Wonitji" Webb.**

**The Shire of Augusta Margaret River acknowledges we are on Wadandi and Pibelman Boodja, whose ancestors and their descendants are the traditional owners of this country.**

**We acknowledge the Wadandi and Pibelman have been custodians since the land was soft (creation times) and continue to perform age old ceremonies of celebration, initiation and renewal. We acknowledge their living culture and their unique role in the life of this region.**

**The Shire is committed to Aboriginal Australians sharing fairly and equitably in the region's cultural, social, environmental and economic future.**

# SHIRE OF AUGUSTA MARGARET RIVER

## BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

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### **SHIRE'S VISION**

*Adapt to changing climate, environment and social dynamics and celebrate a sense of place for our local indigenous culture and our multicultural and creative community.*

Community Strategic Plan 2036

## 2021-22 Budget Summary

The 2021-22 balanced budget continues to provide support to the community from the impact of the COVID-19 pandemic but also seeks to ensure a sound financial basis for the continued operational sustainability of the Shire. As a service organisation that receives limited external funding for operational purposes it is imperative the Shire's revenue sources are maintained. After absorbing the financial impact of COVID-19 recovery measures for 2020-21 including not increasing the rates in the dollar and minimum payments and waiving some business specific fees and charges, an increase to property rates and fees and charges was inevitable. However, every effort has been made to minimise the extent of this increase.

Increases to employee costs and external costs including utilities, insurances, materials and contract services have placed pressure upon formulating a balanced budget and some significant amendments were required to prioritise, stage and defer projects. It was also evident that factors such as the availability of specialist expertise and contractors negatively impacted upon the Shire's ability to complete some works budgeted for 2020-21 and a large amount of capital and operational works have been carried forward and form part of the budget's opening position.

The Shire's annual budget reflects the wide range of services and facilities benefitting the Shire's community and its many visitors. Highlights of the 2021-22 Budget include:

- community development and events' grants of \$0.180 million;
- community halls and museum grants of \$0.070 million;
- inclusion of the grant funding position supporting Mindful Margaret River;
- major events' grants of \$0.150 million;
- funds for a new website will improve access to and availability of information for the community;
- community development expenditure of \$0.138 million for youth, capacity building, community resilience, access & inclusion, arts & culture and age friendly programs;
- continued financial support for the Shire's volunteer bushfire brigades and the SES unit;
- community and recreation services including outside school hours care, libraries, recreation and fitness centres, the aquatic centre, sporting fields, playgrounds, etc;
- continuation of the 3 bins waste collection system with minimal increase to total waste collection and disposal charges;
- continued investment in sustainability initiatives and commitment to implementing the climate action plan including a 3 years financial commitment to supporting an Edith Cowan University PhD student researching and reporting on opportunities for mainstreaming response to climate change across the Shire;
- specific environmental related project expenditure of \$1 million included \$0.150 million for external Environmental Management Fund grants, \$0.170 million for Community Organisation Operating grants and \$0.240 million for various limestone cliff projects such as removing the climbing bolts from the Wallcliffe Cliffs;
- over \$1.437 million to renew and upgrade community buildings including the Witchcliffe public toilets, various asbestos removal and reinstatement projects and design development for the renovation of the Margaret River Aquatic Centre building;

- \$1.023 million to construct a synthetic turf hockey training facility is largely grant funded;
- playground and public open space projects of \$0.358 million;
- roads, paths, drainage and infrastructure upgrade work of \$2.825 million includes \$1.372 million of yet to be determined projects to be funded from phase 3 of the Local Roads and Community Infrastructure Program grant as well as a \$0.300 million Regional Airports Program grant for the Augusta Tallinup Aerodrome;
- \$11.240 million for road and infrastructure renewal projects is largely grant funded and includes shoulder sealing and audible edge lines for Rosa Brook, Mowen, Rosa Glen, Carters and Wallcliffe Roads, reconstruction of Leeuwin, Warner Glen, Jindong Treeton and Cowaramup Bay Roads as well as various path, bridge, trail bridges and marine facilities projects; and
- \$1.245 million to replace heavy plant and light vehicles.

A summary of the Annual Budget 2021-22 compared to the Forecast Actual result and Annual Budget for 2020-21 is provided below for reference purposes:

<b>Description</b>	<b>2021-22 Budget \$'000s</b>	<b>2020-21 Forecast \$'000s</b>	<b>2020-21 Budget \$'000s</b>
Rates	<b>23,402</b>	22,657	22,454
Operating Revenue	<b>13,232</b>	13,877	12,040
Operating Expenditure	<b>(42,739)</b>	(39,356)	(40,091)
Net Operating Result	<b>(6,095)</b>	(2,822)	(5,598)
Capital Grants	<b>11,492</b>	9,666	6,752
Profit/(Loss) on Asset Disposals	<b>(43)</b>	53	16
Net Result	<b>5,354</b>	6,897	1,170
Asset Purchases	<b>(21,285)</b>	(20,279)	(21,602)
Asset Sale Proceeds	<b>506</b>	267	287
Borrowings Repaid	<b>(833)</b>	(745)	(764)
Lease Principal Repaid	<b>(64)</b>	(69)	0
New Borrowings	<b>650</b>	810	810
Unspent Loan 194	<b>0</b>	224	224
Transfers to Reserve	<b>(2,007)</b>	(2,195)	(423)
Transfers from Reserve	<b>4,068</b>	9,064	8,531
Brought Forward Surplus	<b>3,467</b>	2,405	2,248
Closing Budget Position	<b>0</b>	3,467	0

It is expected the Shire will commence the budget year with a surplus of \$3.467 million from 2020-21. This is an increase on the budgeted result expected for the year and is the result of the following:

- Carrying forward various operating expenditure projects and items totalling \$0.889 million;
- Carrying forward various capital projects totalling \$1.363 million;
- Carrying forward the advance payment for 2021-22 of Financial Assistance Grants of \$0.788 million received in June 2021; and
- Expected budget variations of \$0.427 million for 2020-21.

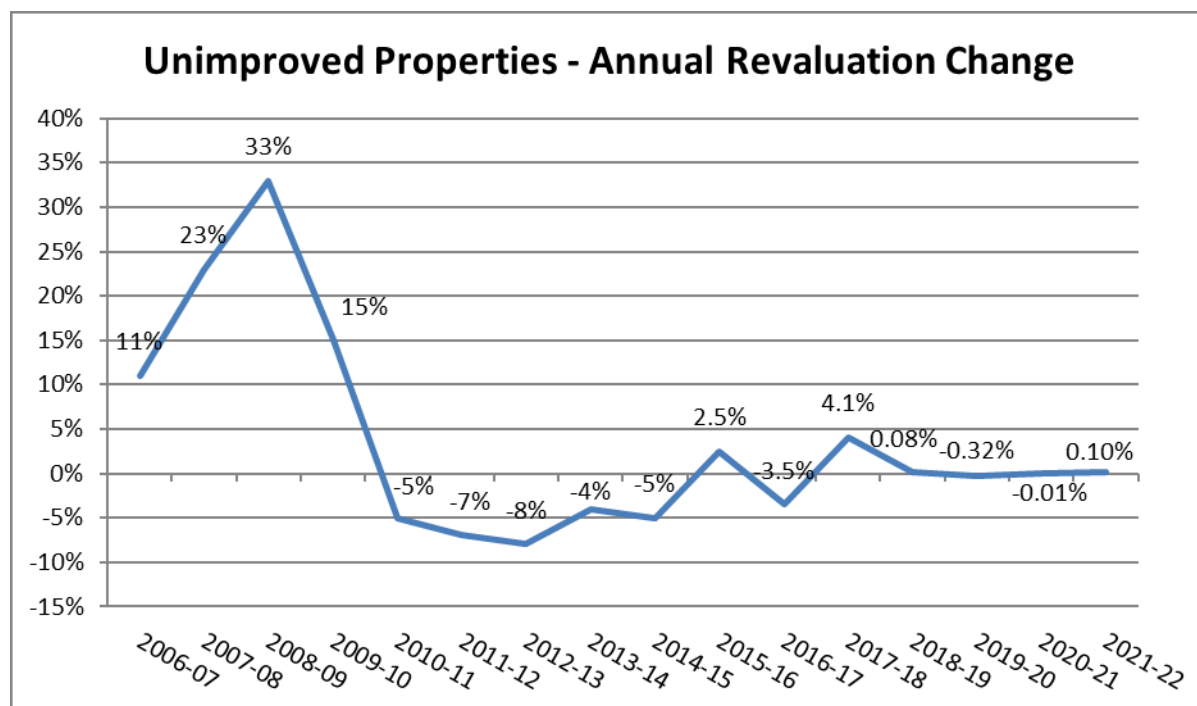
Budget expectations are that 2021-22 will end up with a balanced result.

## Rates

Updated property values for rating purposes were received from Landgate for all rural properties in the Shire and are effective from 1 July 2021. Rural or Unimproved Value (UV) properties are revalued on an annual cycle and town site or Gross Rental Value (GRV) properties are revalued on a 3 years cycle. The next revaluation for GRV properties was to be effective from 1 July 2021 but has been deferred by Landgate for one year to 1 July 2022 due to the volatility in the rental market.

The annual revaluation for rural properties resulted in an overall increase in valuation of 0.10% compared to the valuation effective at 1 July 2020. As this increase is insignificant no compensating adjustment was made to the proposed rates in the dollar. Although valuations for individual properties may vary by a percentage higher or lower than 0.10% it is not possible to adjust the rate in the dollar at an individual property level to offset the change in the property's valuation.

The following chart provides a historical comparison of the change in the annual UV revaluation and shows there has been minimal change in rural property valuations since 2018-19.



Landgate advised the following. "A focus on rural holdings in a band from Rosa Brook to Karridale has been undertaken in this valuation to allow for greater accuracy and co-ordination of values. Increased market activity attributed to COVID conditions was more evident through the 2020 December Quarter, post this date of valuation (1 August 2020). Significant work to isolate the assessment of Rural Residential holdings has seen an increase in the aggregate value of this market segment. Market driven increase in the sales of larger holdings has been addressed. Some variations to individual assessments may have occurred either as a product of the valuation process and/or inclusion of updated information such as soil types."



Rate modelling statistics show that for the UV rural rating category 20.7% of property owners will be charged a property rate between \$1,401 and \$1,600, the average rate will be \$2,930 and the median rate \$2,294.

The change in property valuations is one of the variables considered when determining the rating approach for the budget year with other considerations including:

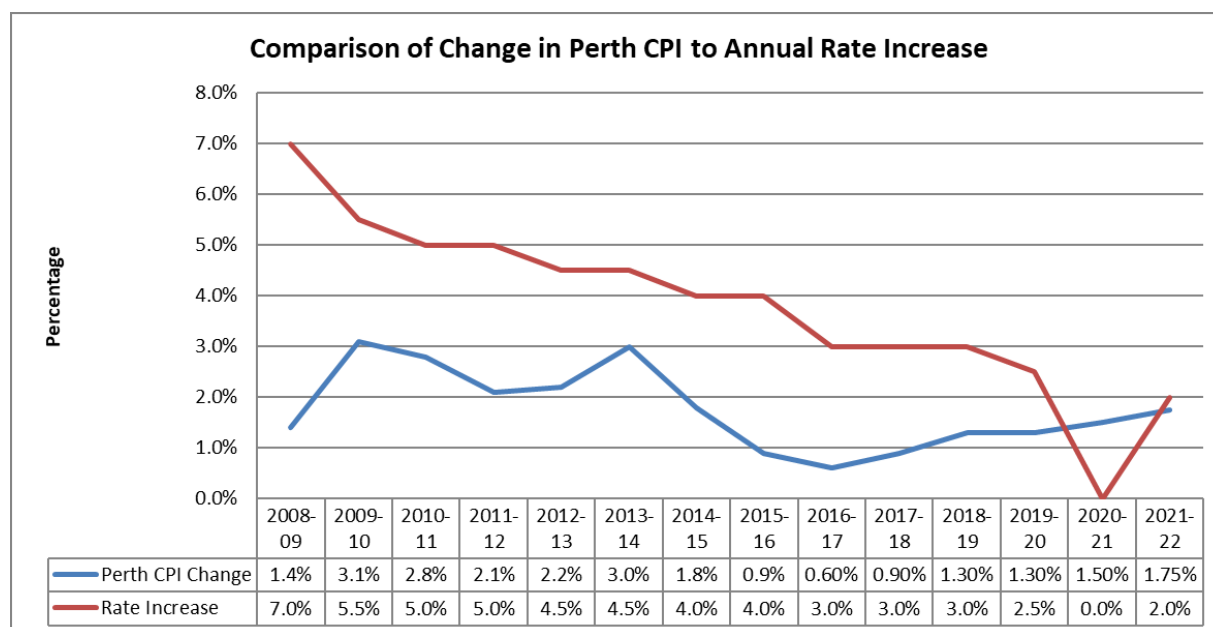
- expenditure and revenue forecast in the Shire's Long-Term Financial Plan;
- the perceived affordability within the community of rate increases;
- increases in State Government charges;
- the demand for services and whether the level of these services has changed;
- changes in the cost incurred by the Shire for expenditures including labour, materials, utilities, contractors and insurance;
- various indices and forecasts used to measure changes in costs;
- legislative compliance requirements; and
- the shortfall in funding required to ensure a budget deficit is not recorded.

Additionally, the Local Government (COVID-19 Response) Amendment Order 2021 came into effect on 2 June 2021 and extends the requirements of the Local Government (COVID-19 Response) Order 2020 in respect to interest on money owing, rate payment options and interest on overdue rates. In short, this Order specifies the continuation of certain provisions and has been complied with in this budget.

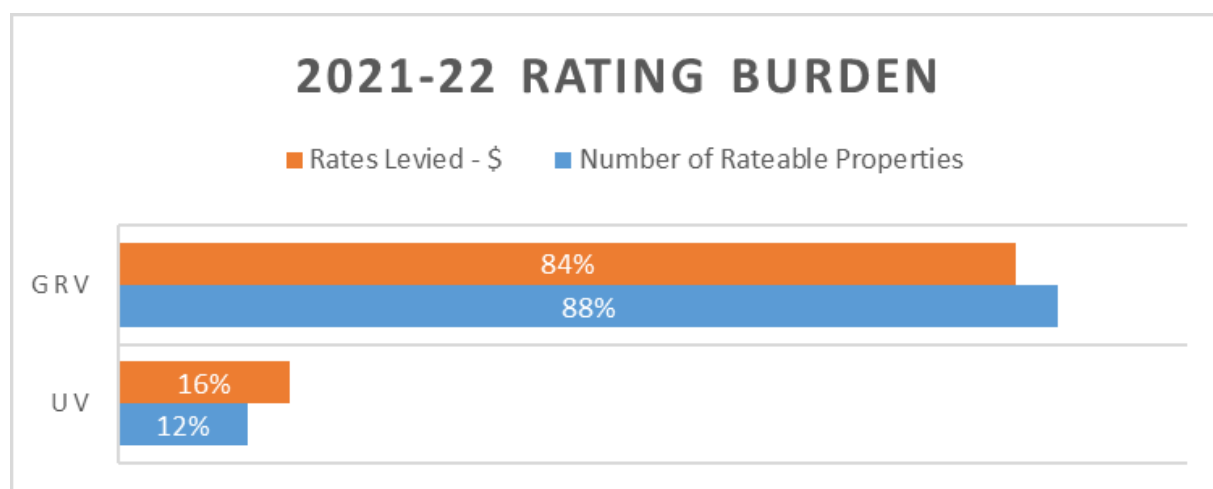
The following table compares the rates in the dollar and minimum payments for the current and previous financial year. All the rates in the dollar and most minimum payments have been increased by 2% compared to the previous year. Minimum payments for some rating categories have been increased by a greater percentage to ensure they have relativity to their corresponding rate in the dollar. For example, the UV1 rating category for rural properties with one non-rural use has a rate in the dollar which is 25% higher than the base rural rate and for consistency the minimum payment has been changed to have the same relativity.

<b>Rate Category</b>	<b>Rate in \$ 2021-22</b>	<b>Rate in \$ 2020-21</b>	<b>Minimum 2021-22</b>	<b>Minimum 2020-21</b>
Residential	<b>10.9733</b>	10.7581	<b>\$1,362</b>	\$1,335
Residential Vacant	<b>21.0211</b>	20.6089	<b>\$1,498</b>	\$1,335
Rural Residential	<b>10.5116</b>	10.3055	<b>\$1,658</b>	\$1,625
Rural Residential Vacant	<b>20.4612</b>	20.0600	<b>\$1,824</b>	\$1,625
Commercial, Industrial, Tourism	<b>12.9976</b>	12.7427	<b>\$1,463</b>	\$1,434
UV Rural	<b>0.4799</b>	0.4705	<b>\$1,528</b>	\$1,498
UV1 One non-rural use	<b>0.5998</b>	0.5880	<b>\$1,910</b>	\$1,498
UV2 Two non-rural uses	<b>0.7198</b>	0.7057	<b>\$2,292</b>	\$1,498
UV3 Over two non-rural uses	<b>0.8398</b>	0.8233	<b>\$2,674</b>	\$1,498
Strata titled vineyard	<b>0.4799</b>	0.4705	<b>\$897</b>	\$879
UV Conservation	<b>0.4690</b>	0.4598	<b>\$1,470</b>	\$1,441

The following chart compares annual rate increases to the change in the Perth Consumer Price Index<sup>1</sup> and shows the gap has been decreasing, crossed in 2020-21 due to rates not increasing and for 2021-22 is expected to be similar to the forecast change in CPI. Although the CPI increases for 2020-21 onwards are estimates, the chart does demonstrate rate increases are becoming more affordable compared to past increases. However, the decline in rate increases also means it is becoming increasingly challenging to fund expenditure demands that often increase by greater than CPI.



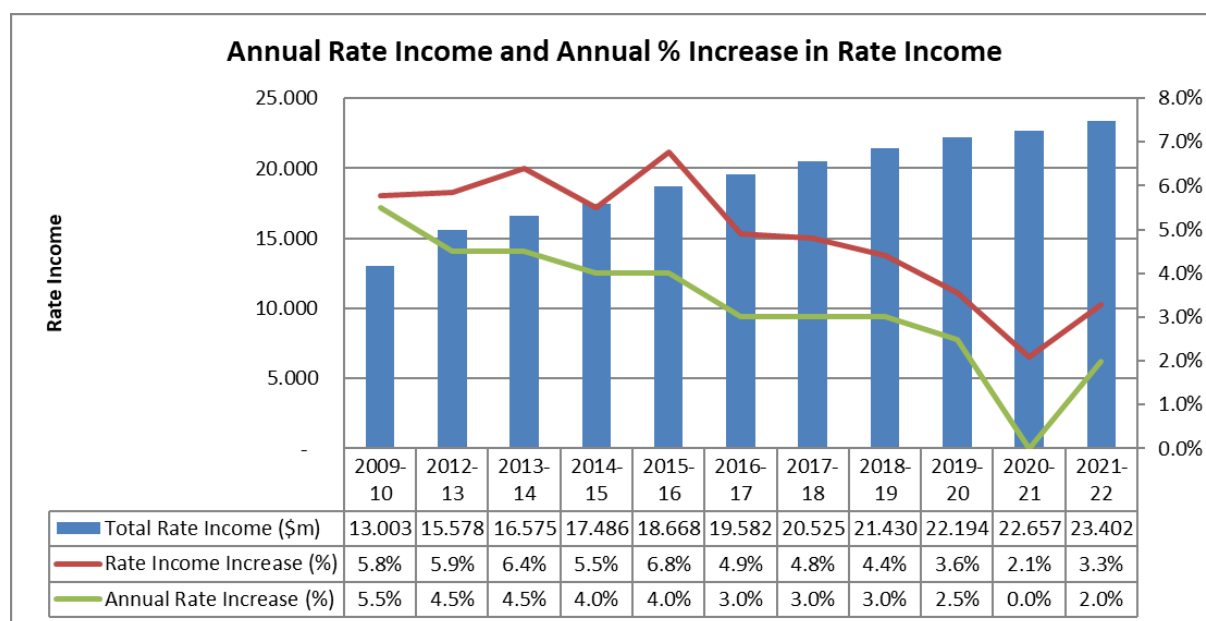
The overall objective for rating is to achieve equity and consistency between rate categories for similar land uses. This rate burden is represented in the following chart and shows that when rates levied are compared with the number of rateable assessments, residential and commercial ratepayers rated on the basis of their properties GRV are subsidised by rural ratepayers. In total 88% of rateable assessments are rated using their GRV and contribute 84% of total rate income and 12% of properties are rated as UV and contribute 16% of total rate income. These ratios are similar to last year's results. Further subsidisation is evident within GRV rating categories with commercial ratepayers subsidising residential ratepayers.



<sup>1</sup> Source of Perth CPI is the Australian Bureau of Statistics up to 2019-20 and WA Treasury forecasts for 2020-21 and 2021-22 included in the WA State Budget 2020-21, Budget Paper No. 3.

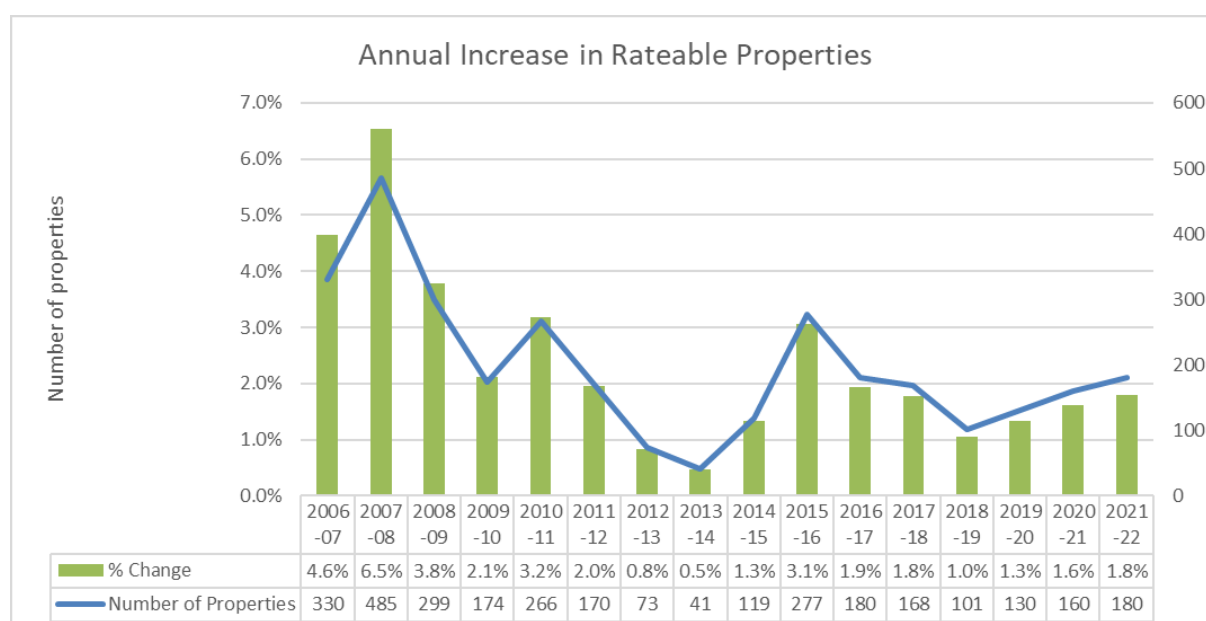


For 2021-22 a total of \$23.402 million is budgeted to be obtained from property rates (including interim and back rates of \$0.170 million and after concessions of \$0.015 million) and represents an increase of 3.3% compared to actual rate revenue for 2020-21. The following chart compares actual rate revenue by year, with the annual increase in rate revenue and the annual agreed rate increase.



Interim rates raised after residential and commercial properties are developed and for new land lots released contribute to the higher annual percentage increases in rate income compared to the agreed annual rate increase.

The rate of growth in the number of properties was higher than the previous year with the property database used to calculate rates for the 2021-22 budget having a total of 10,071 properties compared to 9,911 properties billed property rates at the start of 2020-21. The increase of 160 properties for 2020-21 represents a growth rate of 1.6% compared to 1.3% for 2019-20. Expectations are this rate of growth will continue and the number of properties could increase to 10,251 in 2021-22.



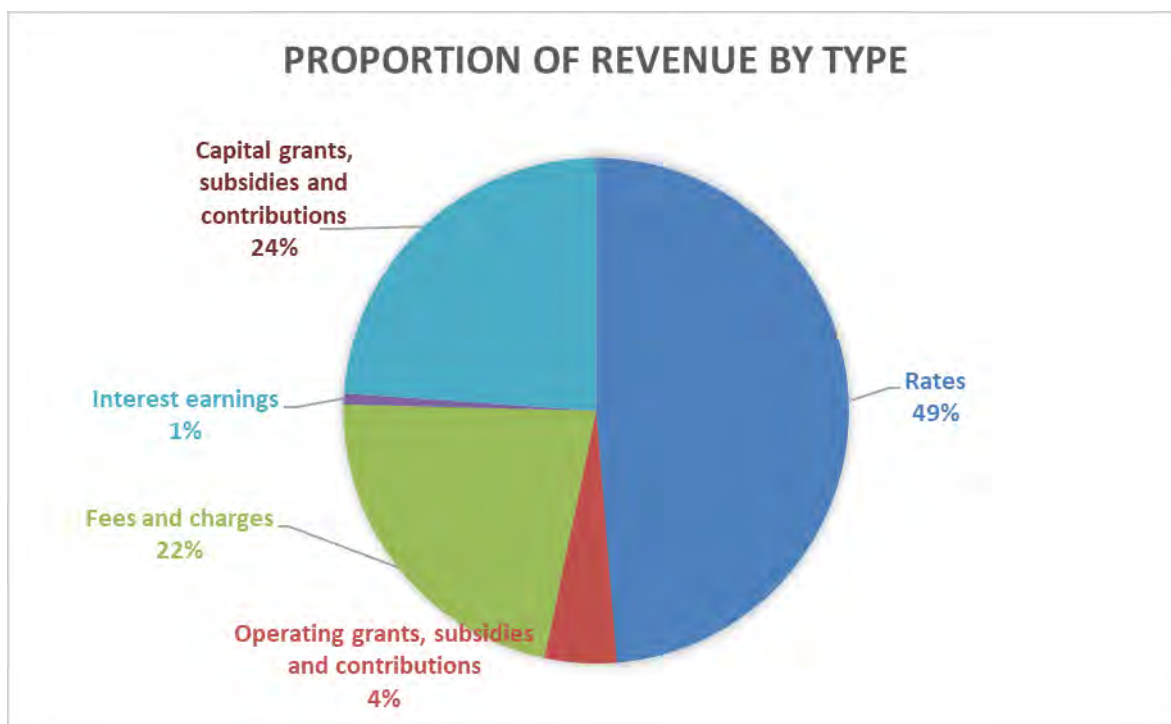
## Fees and Charges

Total fees and charges are budgeted to be \$10.631 million compared to the 2020-21 budget of \$9.764 million and forecast actual for 2020-21 of \$10.820 million. Total fees and charges are higher on a budget to budget basis as some fee concessions were in place for some services to assist recovery from the pandemic. Actual revenue for fees and charges exceeded budget as application and customer activity for areas including building services, planning, health, waste, holiday parks and HEART were higher than expected.

After fees and charges for 2020-21 were only changed for the HEART and holiday parks, more widespread changes have occurred for 2021-22 with most increases being up to 2%. Fees and charges for the HEART have not been increased as the facility has not been able to operate at full capacity and has been subject to interruptions and occupancy restrictions. Fees for 2022-23 have been included for holiday parks to cater for customers booking in advance.

The major contributors to fees and charges are waste collection and disposal charges, caravan park fees and recreation fees. The total amount of waste charges (rubbish collection and waste facilities maintenance rate) billed for individual properties will increase by \$5.00 to \$503 and includes the collection charges for the 3 bins system of \$323 and the waste facilities maintenance rate of \$180 (fee unchanged).

Fees and charges constitute 22% of total budgeted revenue and income from property rates constitutes 49%. As these are the Shire's main sources of revenue it is important to ensure the proportion raised does not decrease in order to ensure the Shire is controlling its own sources of revenue. The following chart shows the proportion of revenue for all sources of revenue and clearly shows how important fees and charges and property rates are to the Shire's financial position and ongoing financial sustainability.



The own source revenue coverage ratio compares own source operating revenue to operating expenses and measures the ability to cover operating expenses from own source

revenue. Historically the ratio result has been close to the advanced standard benchmark set by the Department of Local Government, Sport and Cultural Industries of 90%. However, the ratio has declined in recent years due to annual rate increases reducing while expenditure has increased. For the 2021-22 Budget the ratio is calculated to be 81%. This is the same ratio reported for 2019-20 and much lower than 88% reported for 2017-18.

## Grants

A total of \$13.702 million of operating and capital grants and contributions are included in the budget. This amount is lower than originally anticipated as the Federal Government provided an advance payment of part of the 2021-22 allocation of the Financial Assistance Grants (FAGs) distributed by the WA Local Government Grants Commission (WALGGC). This advance payment of \$0.788 million was received in June 2021 and is included in the brought forward amount from 2020-21. The advance payment distorts comparison of financial results and ratios between years as it inflates operating grants for 2020-21 and understates operating grants for 2021-22.

Operating grants of \$2.210 million include:

- the expected balance of \$0.628 million of FAGs grants;
- Emergency Services Levy (ESL) grants of \$0.058 million for the SES and \$0.273 million for Bushfire Brigade services as well as \$0.400 million for Bushfire mitigation activity;
- contributions of \$0.062 million for the Community Emergency Services Manager;
- grants from Lotterywest of \$0.176 million for the Mindful Margaret River project and \$0.050 million for the Resilient, Innovative, Skilled and Employed (RISE) project;
- a Better Bins Collection grant of \$0.059 million from the Department of Water and Environmental Regulation;
- coastal adaptation and planning grants of \$0.050 million from the Department of Transport to fund the Gnarabup nourishment project and Augusta Geophysical Survey;
- part of the Regional Arts and Culture Investment Program (RACIP) grant of \$0.135 million has been recognised in the budget as funding the RACIP in the house project for the HEART;
- at least \$0.100 million is forecast to be received from DFES as Disaster Recovery Funding (DRFWA) for declared severe weather event claims from May 2020; and
- various other grants and contributions for specific projects and activities for business units.

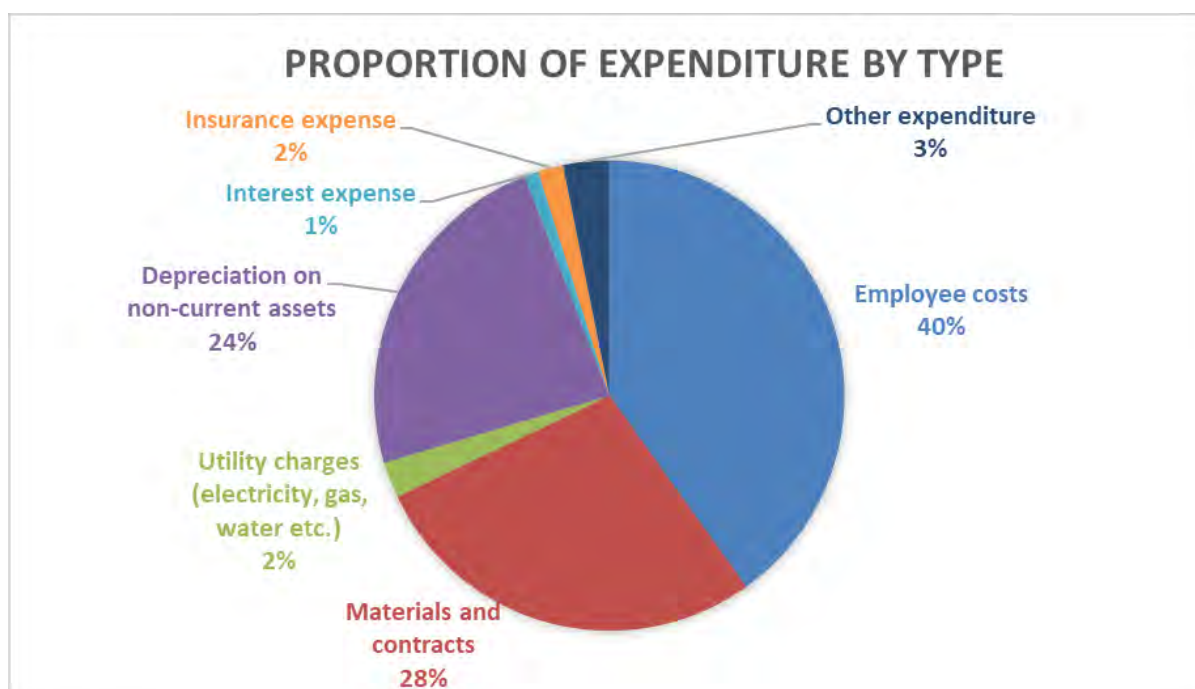
\$11.492 million of capital grants and contributions are provided for specific purposes and include:

- \$0.178 million for the replacement of a bushfire brigade vehicle for the Witchcliffe brigade (the replacement of this vehicles was scheduled for 2020-21);
- 0.200 million in developer contributions are to be transferred to the Developer Contributions reserve to fund future works;
- the construction of a synthetic surface hockey training pitch is expected to be partly funded by a Community Sport and Recreation Facilities Fund (CSRFF) grant of \$0.334 million, a \$0.200 million grant from the Australia Sports Commission and a \$0.175 million contribution from the Margaret River Hockey Club;

- the proposed upgrade of football oval lighting to LED is to be funded by a CSRFF grant of \$0.040 million and Football Club and WA Football Commission contributions of \$0.035 million;
- \$1.550 million from Main Roads WA (MRWA) through the Regional Roads Group for road works for Leeuwin Road, Warner Glen Road, Rosa Glen Road, Jindong Treeton Road and Cowaramup Bay Road;
- Roads to Recovery grants of \$0.649 million have been allocated to rural road reseals and asphalt overlays;
- special purpose bridge grants of \$0.100 million for Jindong Treeton Road bridge and \$0.150 million for Tom Cullity Drive bridge are expected from the WALGGC and \$0.630 million for Warner Glen Road bridge received in 2020-21 will need to be recognised as revenue in accordance with Accounting Standards if these works proceed;
- a direct grant of \$0.250 million from MRWA has been allocated to gravel re-sheeting;
- \$0.116 million from the South West Development Commission for the Cape to Cape winter diversion trail;
- \$0.080 million from the Regional Bicycle Network for various path projects;
- phase 2 of the Federal Government's Local Roads and Community Infrastructure Project (LRCIP) grant of \$0.882 million has been allocated to Wadandi track bridge renewal projects;
- phase 3 of the LRCIP grant of \$1.372 million is to be allocated to various projects in accordance with grant guidelines;
- a Regional Airports grant of \$0.300 million for Augusta Tallinup aerodrome works;
- a Coastal Adaptation Program grant of \$0.050 million for Leeuwin Road revetment works; and
- the \$4.974 million MRWA Regional Road Safety Program (RRSP) grant is allocated to shoulder sealing and audible edge lines for Rosa Brook Road, Mowen Road, Rosa Glen Road, Carters Road and Wallcliffe Road.

### Operating Expenditure

Total operating expenditure of \$42.724 million is budgeted for 2021-22 and compares to the budget and forecast actual for 2020-21 of \$40.091 million and \$39.356 million respectively with the increases being 6.6% and 8.6% year on year. The carryover of operating expenditure of \$0.888 million from 2020-21 contributes to the larger percentage change being recorded when the budget to forecast actual are compared.



The chart provides a breakdown of operating expenditure and shows that employee costs continue to be the Shire's largest expenditure item with materials and contracts and depreciation being the next largest. Compared to the 2020-21 budget and despite expenditure increasing individually and in total, the proportion of expenditure for each expenditure type have not changed. This consistency indicates expenditure increases have been restrained on a year to year basis.

The fair value revaluation of the Shire's plant and equipment at 30 June 2020 resulted in asset values increasing and consequently depreciation has also increased. The construction value of upgraded assets such as the HEART and the main street have also contributed to an increased depreciation allocation.

Prior to the mandatory revaluation of fixed assets coming into effect from 1 July 2012 the written down value of the Shire's fixed assets was \$189.754 million. At 30 June 2020 their value had increased to \$460.550 million or an increase of 143%. With the nett addition of capital expenditure less depreciation of over \$11 million for 2020-21 and \$11.142 million for 2021-22 the balance of fixed assets will increase to over \$482 million. Over the same timeframe depreciation has increased by 82% from \$5.587 million or 20% of operating expenditure in 2011-12 to the proposed \$10.143 million or 24% of operating expenditure in 2021-22.

The accuracy of the calculation and allocation of depreciation should improve as understanding of the Shire's asset base through condition reports, useful life assessments, asset componentisation and determination of non-depreciable amounts improves. Additionally, Council at their meeting on 23 June 2021 resolved that future budgets would include the provision of a percentage of rates to an Asset Renewal Reserve which will essentially provide some cash backing of depreciation which is a prudent financial strategy.

### **Employee Costs**

The Shire has budgeted for a workforce of 185.3 full time equivalent (FTE) staff in 2021-22 compared to 179 FTE budgeted last year. The main reasons for the increase of 6.3 FTEs are:

- the inclusion of a Technician for the HEART;
- a trainee Administration Officer for the Works area;
- the grant funded position for Mindful Margaret River which is being hosted by the Shire;
- a cleaner for the holiday parks which is funded by the revenue generated by the chalets;
- budgets which had been previously allocated to projects such as the new website and youth support have been converted to an employee on a temporary or permanent basis;
- increasing financial, procurement and contract compliance requirements have required an increase in Finance staff; and
- flexible work arrangements for staff returning from parental or extended leave have resulted in an increase in hours for some positions across the organisation.

Compared to the 2020-21 adopted budget, total base salaries and wages including leave, superannuation and workers compensation have increased by 6% due to the increase to the number of FTEs, an Enterprise Agreement wage increase, a performance increase for eligible employees, the superannuation guarantee charge increasing from 9.5% to 10%, the correction of allowances for Library employees and the inclusion of a budget for casual employees for the HEART.

The Shire has also budgeted for a full workforce complement and has not included a vacancy rate as it is not possible to forecast expected vacancies and their duration. Furthermore, to minimise the financial impact of the new positions the budget has assumed part of their labour cost for the year on the basis that recruitment is required.

Total employee expenses including labour, leave, superannuation, workers compensation, training, uniforms and fringe benefits tax are budgeted to be \$17,819,382 and after \$677,363 is allocated to capital projects, \$17,142,019 is budgeted to be expensed for the year as employee costs. The amount expensed represents an increase of 6% compared to the 2020-21 Budget for employee expenses of \$16,165,915. The following table compares employee expenses for 2021-22 against the budget and forecast actual for 2020-21.

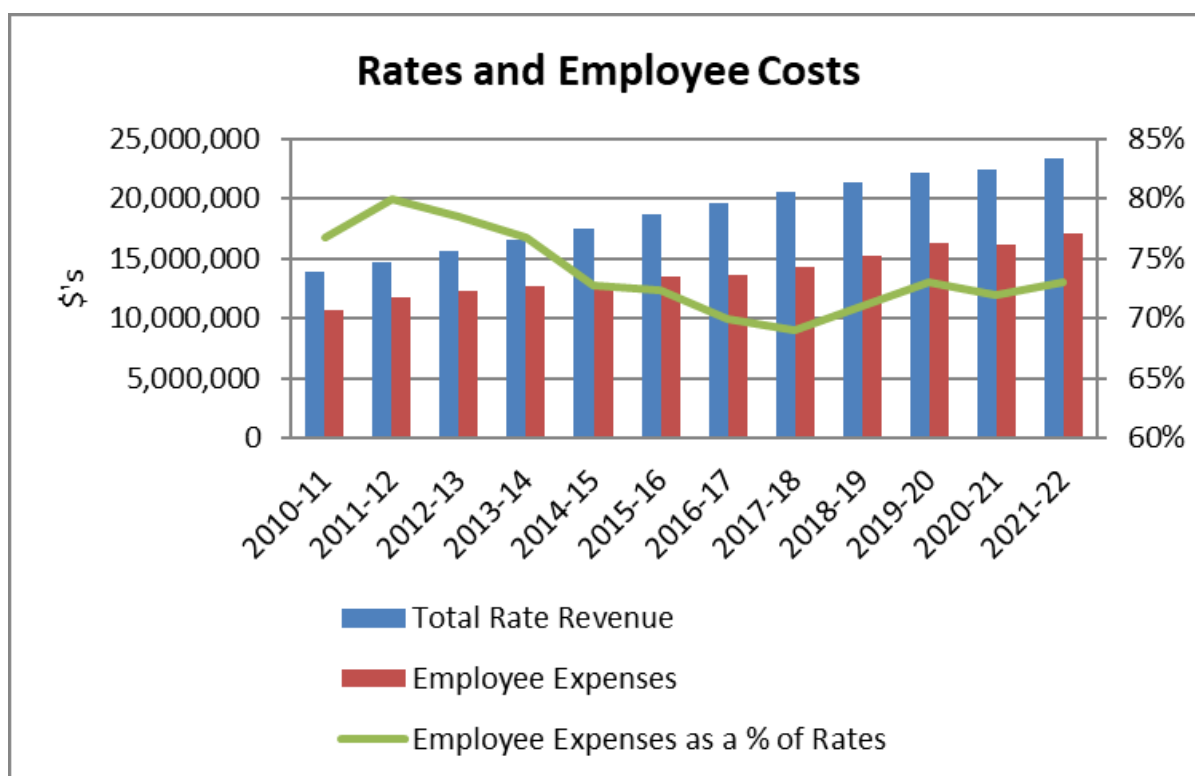
<b>Category</b>	<b>2021-22 Budget</b>	<b>2020-21 Budget</b>	<b>2020-21 Forecast</b>
Salaries & Wages	13,360,407	12,641,873	12,523,734
Superannuation	1,708,618	1,600,454	1,642,225
Provisions	1,436,450	1,284,336	1,557,631
Workers Compensation	229,786	215,512	171,311
Fringe Benefits Tax	59,308	85,420	76,980
Recruitment expenses	3,000	26,000	27,287
Training & Education	292,000	262,000	156,064
Uniforms & PPE	52,450	50,320	94,083
Memberships	0	0	9,640
<b>Total</b>	<b>17,142,019</b>	<b>16,165,915</b>	<b>16,258,953</b>

On a budget to budget basis the largest area of increase is, as expected, salaries and wages due to higher wage costs. These wage costs flow on to increase the salary associated items of leave, superannuation and workers compensation. Training costs are expected to be similar to 2020-21 although more training is being undertaken remotely rather than in person. In the table above employee expenses are shown as being above budget, however the amount is forecast and is likely to vary depending on the extent of the adjustment



required to leave provisions due to employees deferring their leave as result of uncertainty associated with travel during COVID.

The following chart compares operating employee costs and rates and shows that for 2021-22 budgeted operating employee costs constitute approximately 73% of budgeted rates and is higher than last year's ratio of 72%. The ratio has been stable at around 73% since 2019-20.



### Capital Works Programme

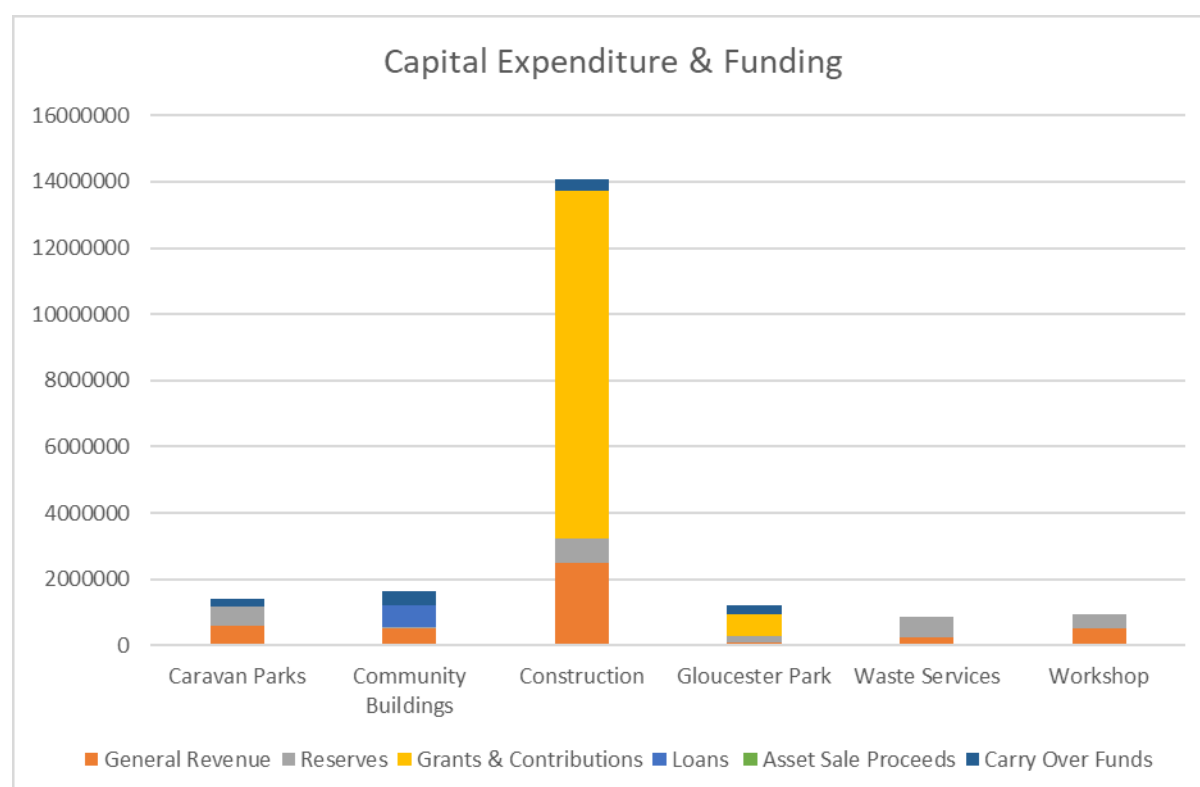
\$21.285 million has been allocated towards capital works and the following table provides a breakdown of the type of expenditure and the source of funding.

Capital Expenditure and Funding Source	\$	%
Asset renewal expenditure	9,743,605	45.8%
New assets	1,745,220	8.2%
Asset upgrades	9,795,906	46.0%
<b>Total Capital Expenditure</b>	<b>21,284,731</b>	
Funded by:		
General revenue	4,825,728	22.7%
Reserves	2,760,627	13.0%
Grants and contributions	11,291,923	53.0%
Loan borrowings	650,000	3.1%
Asset sale proceeds	305,500	1.4%
Previous period funding (carry overs)	1,450,953	6.8%

The table shows most expenditure is required to renew existing capital assets as opposed to upgrading assets or acquiring new assets. Focussing on asset renewal is the preferred asset management strategy and ideally should at least match the annual depreciation allocation which would demonstrate that assets are being renewed at a greater rate than

they are deteriorating. This result is measured by the Asset Sustainability ratio and for 2021-22 this is not quite the case with the ratio's result being 96.1% as depreciation of \$10.143 million is not matched by asset renewal expenditure of \$9.744 million. The classification of capital expenditure projects is a developing asset management process that has an impact upon ratio results.

The following chart provides an indication of capital expenditure and funding by business units with capital expenditure exceeding \$0.500 million and clearly shows road and related expenditure is the dominant area of capital expenditure and that a range of funding sources are used.



New asset expenditure proposed for the year includes:

- a hockey training facility, half size ground with a synthetic pitch, is budgeted to cost \$1.023 million and is largely funded by grants, contributions and reserves;
- furniture, signage and other items for the HEART;
- funds have been carried over for the Cape to Cape winter diversion trail along the Margaret River and for the Flinders Bay to Cape Leeuwin path; and
- a new path along Bussell Highway from the petrol station north to the motel.

Asset upgrade/expansion projects include:

- \$0.500 million has been allocated for the progressive capping, closure and rehabilitation of Davis Road landfill site waste cells and \$0.150 million for the development of the Davis Road recycling and waste transfer station;
- LED lighting upgrade for Gloucester Park is expected to be largely funded by grants and contributions;
- \$0.730 million has been allocated to various road, path, track and carpark upgrades;
- a \$0.300 million grant will be used to upgrade Augusta aerodrome;

- road shoulder sealing and audible edge lining for some major roads throughout the Shire are funded by a \$4.974 million Regional Road Safety Program grant;
- The rebuilding of the amenity block number 1 at Flinders Bay holiday park is budgeted to cost \$0.700 million; and
- \$0.630 million has been allocated to various upgrades at holiday parks.

The majority of road and related infrastructure projects have been categorised as asset renewal expenditure as the scheduled works have the objective of restoring service levels. \$6.251 million is allocated to road and infrastructure preservation works with majority of road works funded by the State Government's Regional Road Group grants administered through Main Roads WA. Major road rehabilitation projects include the continuation of Leeuwin Road (\$0.750 million), Warner Glen Road (\$0.450 million), Jindong Treeton Road (\$0.750 million) and Cowaramup Bay Road (\$0.300 million).

2021-22 is the third year of the latest five years Roads to Recovery grant allocation from the Federal Government and \$0.649 million has been allocated towards funding various preservation works including asphalt overlays and rural reseals. Bridge projects for Tom Cullity Drive and Jindong Treeton Road are funded by a special purpose grant through the WA Local Government Grants Commission. \$0.422 million of works for marine structures includes foreshore walls at the Ellis Street carpark in Augusta and refurbishment of the old town jetty at the same location.

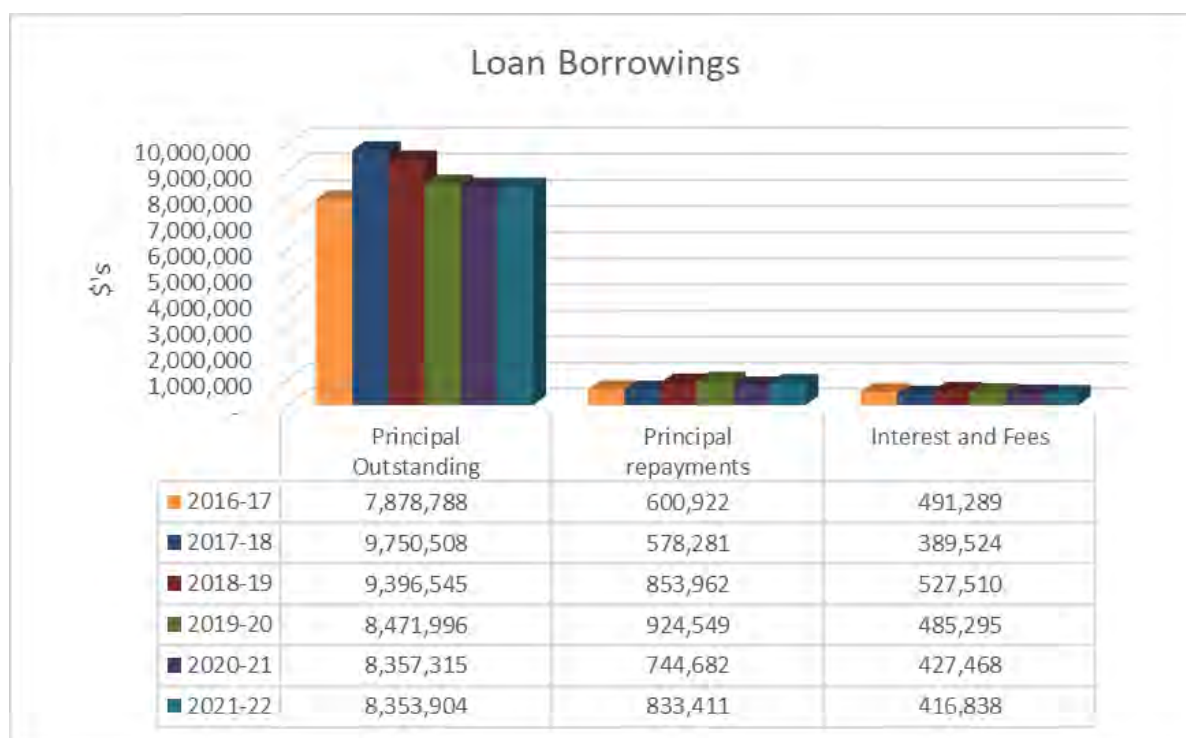
\$1.576 million has been allocated for various building projects and includes the preparation of designs and associated preliminary works for the renewal of the Margaret River Aquatic Centre facility, the renewal of the public toilets in Witchcliffe, Gloucester Park water supply works, asbestos removal and replacement works and replacement of the water tank at Gracetown Swimmers beach.

The replacement of mobile plant and equipment is budgeted to cost \$1.245 million and is partly funded by \$0.305 million in proceeds from the sale of the items being replaced and a \$0.410 million transfer from the Plant Replacement Reserve.

Details of each capital project and their proposed funding source are included in the Capital Works Expenditure and Funding Schedule included within the supplementary information to the budget.

### Loan Borrowings

The following chart compares loan principal outstanding, principal and interest repayments since 2016-17. Principal and interest repayments have increased in recent years as a result of new borrowings in 2017-18 and 2018-19 for the HEART project, asbestos removal and reinstatement projects and the Margaret River Youth Precinct. A loan of \$0.810 million for various building projects was drawn down in 2020-21. A new loan of \$0.650 million for the Margaret River Aquatic Centre facility is budgeted for 2021-22. Loan principal outstanding is expected to remain stable at \$8.354 million. Although this amount is below the peak of \$11.058 million at 30 June 2011, expected loan borrowings required for the Aquatic Centre project will result in this peak being exceeded. Principal repayments for 2021-22 are expected to total \$0.833 million and interest repayments, including the Government Guarantee Fee, to total \$0.417 million.



## Reserves

The forecast balance of reserves at 30 June 2021 of \$14.607 million was higher than budget expectations despite additional funds being transferred for the Margaret River main street upgrade project. Reserve balances are budgeted to decrease to \$12.546 million at 30 June 2022. However, these balances will change as end of financial year processing for 2020-21 progresses.

For 2021-22 transfers from reserves of \$4.068 million are expected for various projects including:

- replacement of mobile plant and equipment (\$0.410 million);
- \$0.291 million from the Developer Contributions reserve for Gloucester Park internal roads and principal and interest repayments for the \$1.450 million of loans drawn down to fund the HEART and Margaret River Youth Precinct projects;
- the Flinders Bay to Cape Leeuwin Path (\$0.100 million);
- \$0.062 million for projects at the Cowaramup Oval and Duggan Pavilion from the renamed Cowaramup reserve;
- a proposed interest free loan for the Margaret River Men's Shed from the Community Loan reserve;
- Gnarabup foreshore path project (\$0.240 million) from the Cedarvale reserve;
- Hockey training facility and Gloucester Park internal roads (\$0.394 million) from the Gloucester Park reserve;
- \$0.600 million from the Caravan Park Upgrade reserve for the rebuilding of amenity block number 1 at Flinders Bay Holiday Park.
- progressive capping of waste cells and development costs for the proposed transfer station will require a transfer of \$0.650 million from the Waste Management reserve;
- transfers from the Community Facilities reserve are budgeted for the hockey training facility and works at the HEART;

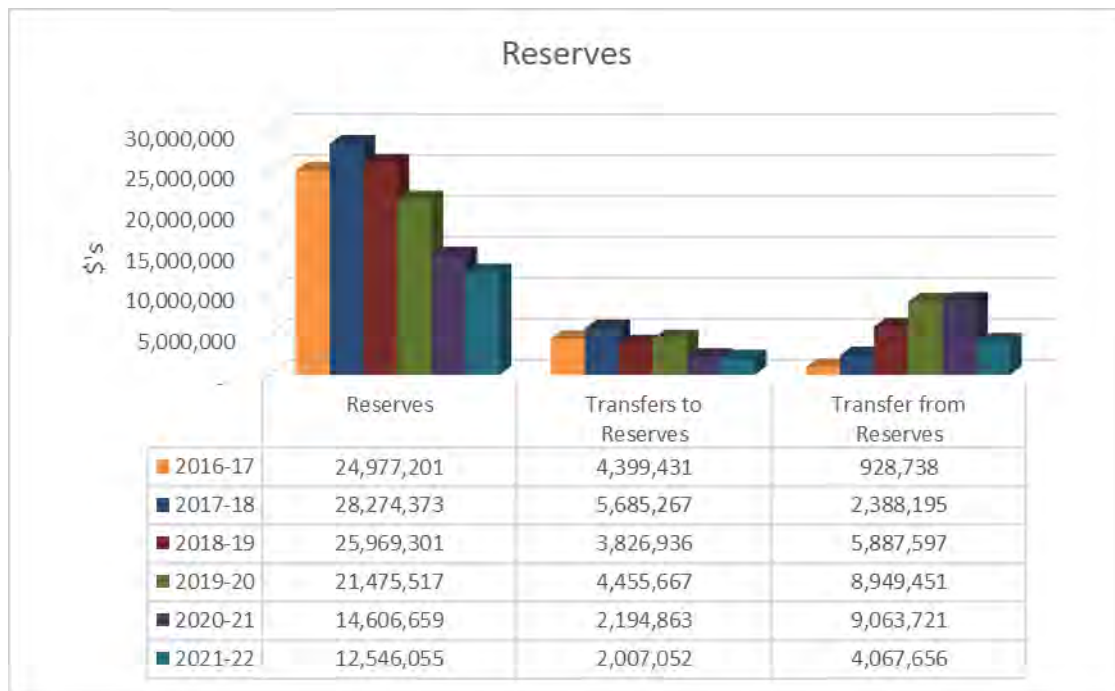
- funds that are surplus to current needs are proposed to be transferred from the Gravel Pits reserve to the Gloucester Park reserve to assist funding of internal road works; and
- funds that are surplus to current needs are to be transferred from the Emergency Disaster Relief reserve to the proposed Information and Communication Technologies (ICT) reserve to assist funding of future information systems upgrades and replacements.

Transfers to reserves are expected to total \$2.007 million and includes interest earned of \$0.050 million. The major transfers include:

- \$0.200 million of developer contributions to be received;
- \$0.141 million is the transfer of excess plant costs recovered to the Plant Replacement reserve;
- proceeds from the sale of property in a Cowaramup will be transferred to the renamed Cowaramup reserve;
- \$0.400 million will be transferred to the Waste Management reserve; and
- top-up/establishment transfers to the Gloucester Park reserve and ICT reserve.

The other transfers are various incomes received and required to be placed in reserve such as Interest Free Loan proceeds and funds from the Old Settlement lease.

The following chart shows that the balance of reserves has declined as funds have been transferred for major capital projects such as the main street upgrade, caravan park and waste management projects. Transfers to reserves are an increase on last year's budgets and reflects the increase in funds from operations resulting from increases to rates and fees and charges. Transfers from reserves are expected to be lower than previous years due to the completion of some major projects.



Details of reserve balances are shown in the budget notes.

# **SHIRE OF AUGUSTA MARGARET RIVER**

## **BUDGET**

### **FOR THE YEAR ENDED 30 JUNE 2022**

#### **LOCAL GOVERNMENT ACT 1995**

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**SHIRE OF AUGUSTA MARGARET RIVER**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	23,402,064	22,657,216	22,453,626
Operating grants, subsidies and contributions	10(a)	2,209,658	2,608,419	1,855,486
Fees and charges	9	10,630,848	10,819,502	9,764,303
Service charges	1(e)	0	4,000	4,000
Interest earnings	12(a)	337,500	323,089	380,500
Other revenue	12(b)	38,400	121,217	35,400
		36,618,470	36,533,443	34,493,315
<b>Expenses</b>				
Employee costs		(17,142,019)	(16,258,953)	(16,165,915)
Materials and contracts		(11,888,982)	(9,399,143)	(11,141,159)
Utility charges		(1,052,560)	(972,011)	(948,110)
Depreciation on non-current assets	5	(10,142,746)	(10,170,780)	(9,516,948)
Interest expenses	12(d)	(417,744)	(401,928)	(451,824)
Insurance expenses		(740,776)	(776,736)	(687,831)
Other expenditure		(1,339,117)	(1,376,108)	(1,179,107)
		(42,723,944)	(39,355,659)	(40,090,894)
<b>Subtotal</b>		(6,105,474)	(2,822,216)	(5,597,579)
Non-operating grants, subsidies and contributions	10(b)	11,491,923	9,666,216	6,751,627
Profit on asset disposals	4(b)	23,855	77,501	50,470
Loss on asset disposals	4(b)	(66,409)	(24,829)	(34,465)
		11,449,369	9,718,888	6,767,632
<b>Net result</b>		<b>5,343,895</b>	<b>6,896,672</b>	<b>1,170,053</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>5,343,895</b>	<b>6,896,672</b>	<b>1,170,053</b>

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

SHIRE OF AUGUSTA MARGARET RIVER  
FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Augusta Margaret River controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.  
#REF!

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES  
RATES

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

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (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.

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 can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

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, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

**SHIRE OF AUGUSTA MARGARET RIVER**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		464,650	331,293	230,840
General purpose funding		24,798,876	24,837,639	23,834,487
Law, order, public safety		933,955	902,276	987,609
Health		135,650	96,759	39,420
Education and welfare		412,800	413,410	452,450
Community amenities		5,470,090	5,676,898	5,300,145
Recreation and culture		1,413,249	1,363,527	1,190,664
Transport		177,200	119,423	50,700
Economic services		2,792,000	2,701,936	2,387,000
Other property and services		20,000	90,282	20,000
		36,618,470	36,533,443	34,493,315
<b>Expenses excluding finance costs</b>	4(a),5,12(c)(e)(f)(g)			
Governance		(8,251,963)	(7,105,032)	(7,141,048)
General purpose funding		(1,066,915)	(862,014)	(1,069,430)
Law, order, public safety		(2,494,742)	(2,150,614)	(2,361,206)
Health		(649,673)	(560,405)	(606,474)
Education and welfare		(404,897)	(475,295)	(416,517)
Community amenities		(6,131,043)	(5,323,237)	(5,714,650)
Recreation and culture		(10,370,707)	(9,882,804)	(9,957,640)
Transport		(11,197,589)	(10,959,827)	(10,448,242)
Economic services		(1,779,682)	(1,652,528)	(1,898,403)
Other property and services		(19,895)	(14,555)	(25,460)
		(42,367,106)	(38,986,311)	(39,639,070)
<b>Finance costs</b>	7,6(a),12(d)			
Governance		(240,795)	(257,774)	(297,356)
Recreation and culture		(96,539)	(87,750)	(125,522)
Economic services		(19,504)	(23,824)	(28,946)
		(356,838)	(369,348)	(451,824)
<b>Subtotal</b>		(6,105,474)	(2,822,216)	(5,597,579)
Non-operating grants, subsidies and contributions	10(b)	11,491,923	9,666,216	6,751,627
Profit on disposal of assets	4(b)	23,855	77,501	50,470
(Loss) on disposal of assets	4(b)	(66,409)	(24,829)	(34,465)
		11,449,369	9,718,888	6,767,632
<b>Net result</b>		<b>5,343,895</b>	<b>6,896,672</b>	<b>1,170,053</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>5,343,895</b>	<b>6,896,672</b>	<b>1,170,053</b>

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

## 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.

Include 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.

#### EDUCATION AND WELFARE

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

#### 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 by the community.

#### RECREATION AND CULTURE

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

#### TRANSPORT

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

#### ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

#### OTHER PROPERTY AND SERVICES

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

**SHIRE OF AUGUSTA MARGARET RIVER**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		23,302,064	22,973,599	22,353,626
Operating grants, subsidies and contributions		2,209,658	1,525,830	1,418,824
Fees and charges		10,630,848	10,819,502	9,764,303
Service charges		0	4,000	4,000
Interest received		337,500	323,089	380,500
Goods and services tax received		0	209,257	
Other revenue		38,400	121,217	35,400
		36,518,470	35,976,494	33,956,653
<b>Payments</b>				
Employee costs		(17,142,019)	(16,525,915)	(16,165,915)
Materials and contracts		(11,838,982)	(9,027,502)	(10,691,159)
Utility charges		(1,052,560)	(972,011)	(948,110)
Interest expenses		(417,744)	(417,514)	(451,824)
Insurance paid		(740,776)	(776,736)	(687,831)
Other expenditure		(1,339,117)	(1,376,108)	(1,179,107)
		(32,531,198)	(29,095,786)	(30,123,946)
<b>Net cash provided by (used in) operating activities</b>	3	3,987,272	6,880,708	3,832,707
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(3,223,352)	(3,639,103)	(5,686,105)
Payments for construction of infrastructure	4(a)	(18,061,379)	(16,640,386)	(15,915,708)
Non-operating grants, subsidies and contributions	10(b)	11,491,923	9,644,465	6,751,627
Proceeds from sale of plant and equipment	4(b)	505,500	266,863	286,500
Proceeds on disposal of financial assets at fair value through profit and loss		0	87,586	
Proceeds/(Advances) on interest free loans		(30,372)	15,723	19,628
<b>Net cash provided by (used in) investing activities</b>		(9,317,680)	(10,264,852)	(14,544,058)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(833,411)	(744,681)	(763,772)
Principal elements of lease payments	7	(63,758)	(69,267)	(35,012)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(3,500,000)	3,735,765
Proceeds from new borrowings	6(a)	650,000	810,000	810,000
<b>Net cash provided by (used in) financing activities</b>		(247,169)	(3,503,948)	3,746,981
<b>Net increase (decrease) in cash held</b>		(5,577,577)	(5,435,554)	(6,964,370)
Cash at beginning of year		7,210,981	12,646,535	7,491,772
<b>Cash and cash equivalents at the end of the year</b>	3	<b>1,633,404</b>	<b>7,210,981</b>	<b>527,402</b>

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

**SHIRE OF AUGUSTA MARGARET RIVER**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget \$	2020/21 Actual \$	2020/21 Budget \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	2	3,466,972	2,405,479	2,247,875
		3,466,972	2,405,479	2,247,875
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	10(a)	2,209,658	2,608,419	1,855,486
Fees and charges	9	10,630,848	10,819,502	9,764,303
Service charges	1(e)	0	4,000	4,000
Interest earnings	12(a)	337,500	323,089	380,500
Other revenue	12(b)	38,400	121,217	35,400
Profit on asset disposals	4(b)	23,855	77,501	50,470
		13,240,261	13,953,728	12,090,159
<b>Expenditure from operating activities</b>				
Employee costs		(17,142,019)	(16,258,953)	(16,165,915)
Materials and contracts		(11,888,982)	(9,399,143)	(11,106,146)
Utility charges		(1,052,560)	(972,011)	(948,110)
Depreciation on non-current assets	5	(10,142,746)	(10,170,780)	(9,516,948)
Interest expenses	12(d)	(417,744)	(401,928)	(451,824)
Insurance expenses		(740,776)	(776,736)	(687,831)
Other expenditure		(1,339,117)	(1,376,108)	(1,179,107)
Loss on asset disposals	4(b)	(66,409)	(24,829)	(34,465)
		(42,790,353)	(39,380,488)	(40,090,346)
Non-cash amounts excluded from operating activities	2(b)	10,185,300	7,073,108	9,500,943
<b>Amount attributable to operating activities</b>		(15,897,820)	(15,948,173)	(16,251,369)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	11,491,923	9,666,216	6,751,627
Payments for property, plant and equipment	4(a)	(3,223,352)	(3,639,103)	(5,686,105)
Payments for construction of infrastructure	4(a)	(18,061,379)	(16,640,386)	(15,915,708)
Proceeds from disposal of assets	4(b)	505,500	266,863	286,500
Proceeds/(Advances) on interest free loans		(30,371)	15,724	19,628
<b>Amount attributable to investing activities</b>		(9,317,679)	(10,330,686)	(14,544,058)
<b>Amount attributable to investing activities</b>		(9,317,679)	(10,330,686)	(14,544,058)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(833,411)	(744,681)	(763,772)
Principal elements of finance lease payments	6	(63,758)	(69,267)	(35,012)
Unspent Loan 194		0	223,705	223,705
Proceeds from new borrowings	6(b)	650,000	810,000	810,000
Transfers to cash backed reserves (restricted assets)	8(a)	(2,007,052)	(2,194,863)	(423,019)
Transfers from cash backed reserves (restricted assets)	8(a)	4,067,656	9,063,721	8,529,899
<b>Amount attributable to financing activities</b>		1,813,435	7,088,615	8,341,801
<b>Budgeted deficiency before general rates</b>		(23,402,064)	(19,190,244)	(22,453,626)
<b>Estimated amount to be raised from general rates</b>	1(a)	23,402,064	22,657,216	22,453,626
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	0	3,466,972	0

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



SHIRE OF AUGUSTA MARGARET RIVER  
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FOR THE YEAR ENDED 30 JUNE 2022

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SHIRE OF AUGUSTA MARGARET RIVER

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Residential GRV	0.109733	5,127	86,043,960	9,441,862	150,000	20,000	9,611,862	9,217,709	9,204,683
Residential GRV Vacant	0.210211	229	2,969,020	624,121			624,121	790,447	605,955
Rural Residential GRV	0.105116	680	14,016,392	1,473,346			1,473,346	1,412,632	1,410,913
Rural Residential GRV Vacant	0.204612	144	1,727,370	353,441			353,441	397,761	395,040
Commercial, Industrial & Tourisrn	0.129976	1,266	42,646,152	5,542,976			5,542,976	5,397,169	5,385,717
Unimproved valuations									
Rural Strata Titled Vineyard UV	0.004799	0	0	0			0	9,656	0
UV Rural	0.004799	761	513,548,860	2,464,521			2,464,521	2,417,374	2,411,058
UV1 (one non rural use)	0.005998	104	71,008,000	425,906			425,906	439,787	437,055
UV2 (two non rural uses)	0.007198	18	11,542,000	83,079			83,079	91,579	97,951
UV3 (over two non rural uses)	0.008398	14	13,062,000	109,695			109,695	106,090	101,299
UV Conservation	0.004690	76	60,280,000	282,713			282,713	261,787	263,327
Sub-Totals		8,419	816,843,754	20,801,660	150,000	20,000	20,971,660	20,541,991	20,312,998
Minimum									
\$									
Minimum payment									
Gross rental valuations									
Residential GRV	1,362	388	4,089,249	528,456			528,456	515,310	515,310
Residential GRV Vacant	1,498	644	3,017,820	964,712			964,712	742,260	742,260
Rural Residential GRV	1,658	145	2,026,678	240,410			240,410	235,625	234,000
Rural Residential GRV Vacant	1,824	36	261,150	65,664			65,664	26,000	26,000
Commercial, Industrial & Tourisrn	1,463	191	1,517,233	279,433			279,433	278,196	276,762
Unimproved valuations									
Rural Strata Titled Vineyard UV	897	37	1,767,599	33,189			33,189	32,523	32,523
UV Rural	1,528	171	40,261,299	261,288			261,288	262,150	290,612
UV1 (one non rural use)	1,910	21	5,506,000	40,110			40,110	7,490	7,490
UV2 (two non rural uses)	2,292	4	1,152,000	9,168			9,168	0	0
UV3 (over two non rural uses)	2,674	1	177,000	2,674			2,674	0	0
UV Conservation	1,470	14	3,312,000	20,580			20,580	24,497	24,497
Sub-Totals		1,652	63,088,028	2,445,684	0	0	2,445,684	2,124,051	2,149,454
		10,071	879,931,782	23,247,344	150,000	20,000	23,417,344	22,666,042	22,462,452
Concessions (Refer note 1(e))							(15,280)	(8,826)	(8,826)
Total amount raised from general rates							23,402,064	22,657,216	22,453,626

All land (other than exempt land) in the Shire of Augusta Margaret River is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Augusta Margaret River.

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than 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 2022  
 1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	16/09/2021			7.0%
<b>Option two</b>				
First instalment	16/09/2021	0	3.0%	7.0%
Second instalment	18/11/2021	8.00	3.0%	7.0%
Third instalment	20/01/2022	8.00	3.0%	7.0%
Fourth instalment	24/03/2022	8.00	3.0%	7.0%

Negotiated payment arrangement that takes into consideration ratepayer's financial circumstances and payment term preferences.

An administration fee may be charged if the ratepayer does not choose to control their payments using BPAY.

Late payment penalty interest is applied if there is no-compliance with the conditions of the payment arrangement.

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	75,000	78,768	50,000
Instalment plan interest earned	75,000	76,229	75,000
Unpaid rates and service charge interest earned	80,000	78,504	64,500
Deferred rate interest	500	379	1,000
	230,500	233,880	190,500

SHIRE OF AUGUSTA MARGARET RIVER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 1. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

All land except exempt land in the Shire of Augusta Margaret River is rated according to its Gross Rental Value (GRV) or Unimproved Value (UV) depending upon the zoning of the property and uses undertaken on the property.

The general rates detailed for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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.

**SHIRE OF AUGUSTA MARGARET RIVER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

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 townsite 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.

**SHIRE OF AUGUSTA MARGARET RIVER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**(d) Differential Minimum Payment**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
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	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 use)	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 non-rural use)	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.



SHIRE OF AUGUSTA MARGARET RIVER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
**1. RATES (CONTINUED)**

The Shire did not raise specified area rates for the year ended 30th June 2022.

The Shire did not raise service charges for the year ended 30th June 2022.

**(e) Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Commercial property rates	"Concession"	50.0%		\$ 2,177	\$	\$ 2,135	Augusta Golf Club	Not for profit organisation with limited resources
Residential property rates	"Concession"	100.0%		2,724		2,670	2 lots are the location of satellite facilities	Provide TV broadcasting services for the community
Residential property rates	"Concession"	100.0%		1,541		1,521	A property on the railway reserve that may have some heritage value is leased by the State to a private landowner who is responsible for the property rates.	Council are considering the merits of acquiring the property and do not want the landowner to dispose of the property or to be out of pocket while this process occurs.
Rural property rates	"Concession"	100.0%		0		2,500	33 rural properties that would receive a rate increase as a result of the Unimproved Valuation (UV) of their property increasing due to the annual revaluation.	Intention of applying the same rates in the dollar and minimum payments used in 2019-20 is to ensure ratepayer's do not receive an increase in their rates.
Commercial property rates	"Concession"	100.0%		8,838		0	Carpark at 3 Charles West Avenue is privately owned and made available for community use.	To provide financial assistance to the owner and ensure continued community use of the privately owned carpark.
				15,280	0	8,826		

SHIRE OF AUGUSTA MARGARET RIVER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted	3	2,463,496	5,250,469	1,470,865
Cash and cash equivalents - restricted	3	(100,092)	1,960,512	14,181,319
Financial assets - unrestricted		15,723	15,723	19,628
Financial assets - restricted	3	16,500,000	16,500,000	14,000,000
Receivables		1,313,913	1,213,913	2,107,109
Inventories		132,168	82,168	148,191

20,325,208 25,022,785 31,927,112

Less: current liabilities

Trade and other payables		(2,756,475)	(1,926,476)	(1,851,583)
Contract liabilities		(2,548,938)	(2,548,938)	
Lease liabilities	7	23,503	(40,255)	
Long term borrowings	6	(650,000)	(833,411)	(810,000)
Employee provisions		(2,235,526)	(2,235,526)	(1,894,210)
Capital expenditure provisions		(238,214)	(238,214)	

(8,405,650) (7,822,820) (4,555,793)

Net current assets 11,919,558 17,199,965 27,371,319

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement 2.(c) (11,919,558) (13,732,993) (27,371,319)

0 3,466,972 0

**SHIRE OF AUGUSTA MARGARET RIVER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**2. 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) Operating activities excluded from budgeted deficiency**

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Loss on disposal of assets  
Add: Depreciation on assets  
Movement in current contract liabilities associated with restricted cash

**Non cash amounts excluded from operating activities**

**(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 Rate Setting Statement 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 - restricted reserves  
Less: Financial assets - restricted  
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**

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	(23,855)	(77,501)	(50,470)
4(b)	66,409	24,829	34,465
5	10,142,746	10,170,780	9,516,948
	0	(3,045,000)	
	10,185,300	7,073,108	9,500,943
8	(12,546,055)	(14,606,659)	(14,181,319)
3			(14,000,000)
	650,000	833,411	810,000
	(23,503)	40,255	0
	(11,919,558)	(13,732,993)	(27,371,319)

**SHIRE OF AUGUSTA MARGARET RIVER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**2 (d) NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

An 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 of Augusta Margaret River 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.

**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 City 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 of Augusta Margaret River contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Augusta Margaret River 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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**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 goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**SHIRE OF AUGUSTA MARGARET RIVER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**3. 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	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Cash at bank and on hand		1,633,404	7,210,981	527,402
<b>Total cash and cash equivalents</b>		<b>1,633,404</b>	<b>7,210,981</b>	<b>527,402</b>
Held as				
- Unrestricted cash and cash equivalents		1,733,496	5,250,469	(13,653,917)
- Restricted cash and cash equivalents		(100,092)	1,960,512	14,181,319
		1,633,404	7,210,981	527,402
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		(100,092)	1,960,512	14,181,319
- Restricted financial assets at amortised cost - term deposits		16,500,000	16,500,000	0
		16,399,908	18,460,512	14,181,319
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	12,546,055	14,606,659	14,181,319
Contract liabilities		3,715,639	3,715,639	
Capital expenditure provisions		138,214	138,214	
		16,399,908	18,460,512	14,181,319
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		5,343,895	6,896,672	1,170,053
Depreciation	5	10,142,746	10,170,780	9,516,948
(Profit)/loss on sale of asset	4(b)	42,554	(52,672)	(16,005)
(Increase)/decrease in receivables		(100,000)	978,615	(100,000)
(Increase)/decrease in inventories		(50,000)	16,023	(50,000)
Increase/(decrease) in payables		100,000	191,899	500,000
Increase/(decrease) in contract liabilities		0	(1,535,564)	(436,662)
Increase/(decrease) in capital expenditure provision		0	(21,751)	
Increase/(decrease) in employee provisions		0	(266,007)	
Non-operating grants, subsidies and contributions		(11,491,923)	(9,644,465)	(6,751,627)
<b>Net cash from operating activities</b>		<b>3,987,272</b>	<b>6,733,530</b>	<b>3,832,707</b>

**SIGNIFICANT 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 2 - 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 2022  
4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program							2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Law, order, public safety	Education and welfare	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>										
Buildings - specialised			32,000	345,000	1,158,672	20,000		1,555,672	1,414,465	2,630,905
Furniture and equipment	39,030			120,000	77,650			236,680	153,391	243,700
Plant and equipment		178,000		8,000		1,245,000		1,431,000	2,071,247	2,811,500
	39,030	178,000	32,000	473,000	1,236,322	1,265,000	0	3,223,352	3,639,103	5,686,105
<i>Infrastructure</i>										
Infrastructure - Roads						9,314,000		9,314,000	13,745,532	9,829,500
Infrastructure - Road Bridges						250,000		250,000	574,380	1,087,000
Infrastructure - Car Parks						1,538,676		1,538,676	99,210	325,000
Infrastructure - Paths						1,167,797		1,167,797	588,298	1,030,500
Infrastructure - Drainage						159,800		159,800	2,486	75,000
Infrastructure - Caravan and Camping							1,418,000	1,418,000	96,628	375,000
Infrastructure - Parks and Reserves			6,700		1,775,070	944,336		2,726,106	477,239	1,943,708
Infrastructure - Aerodromes						335,000		335,000	4,956	10,000
Infrastructure - Boat Ramps and Jetties						422,000		422,000	306,099	200,000
Infrastructure - Waste Management Facilities				730,000				730,000	745,558	985,000
Infrastructure - Public Utilities								0		55,000
	0	0	6,700	730,000	1,775,070	14,131,609	1,418,000	18,061,379	16,640,386	15,915,708
<b>Total acquisitions</b>	39,030	178,000	38,700	1,203,000	3,011,392	15,396,609	1,418,000	21,284,731	20,279,489	21,601,813

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT 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.



SHIRE OF AUGUSTA MARGARET RIVER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Recreation and culture		0	0	0	5,000	5,000	0	0		0	0	0
Transport	348,054	305,500	23,855	(66,409)	209,191	261,863	77,501	(24,829)	270,495	286,500	50,470	(34,465)
Other property and services	200,000	200,000	0	0		0	0	0		0	0	0
	548,054	505,500	23,855	(66,409)	214,191	266,863	77,501	(24,829)	270,495	286,500	50,470	(34,465)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Buildings - specialised	200,000	200,000				0				0		
Furniture and equipment		0			5,000	5,000				0		
Plant and equipment	348,054	305,500	23,855	(66,409)	209,191	261,863	77,501	(24,829)	270,495	286,500	50,470	(34,465)
	548,054	505,500	23,855	(66,409)	214,191	266,863	77,501	(24,829)	270,495	286,500	50,470	(34,465)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Plant replacement programme

SIGNIFICANT ACCOUNTING POLICIES

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 2022**  
**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Parks and Reserves
Infrastructure - Waste Management Facilities

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
29,502	30,569	20,268
598,628	606,553	460,044
3,767	3,778	3,996
2,375	2,381	2,328
145,804	145,399	122,268
2,203,105	2,208,040	2,086,032
5,967,149	5,987,292	5,858,952
110,372	114,826	128,328
1,082,044	1,071,942	834,732
10,142,746	10,170,780	9,516,948
1,426,495	1,430,438	1,338,482
120,028	120,359	112,622
1,520,973	1,525,176	1,427,130
6,220,951	6,238,146	5,837,124
135,729	136,105	127,355
718,570	720,556	674,235
10,142,746	10,170,780	9,516,948

**SIGNIFICANT 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	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - Roads	
Infrastructure - Parks and Reserves	
Infrastructure - Waste Management Facilities	

**AMORTISATION**

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

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

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

SHIRE OF AUGUSTA MARGARET RIVER

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Loans	2020/21 Actual Principal Repayments	Actual Principal outstanding 30 June 2021	2020/21 Actual Interest Repayments	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																		
Civic & Admin Bldg	191	WATC	5.15%	4,807,273		(354,800)	4,452,473	(240,795)	5,144,374		(337,101)	4,807,273	(257,774)	5,144,374		(337,101)	4,807,273	(297,355)
<b>Recreation and culture</b>																		
Aquatic Centre	164	WATC	7.05%	0		0	0	0	24,610		(24,610)	0	(66)	24,611		(24,611)	0	(620)
Cowaramup Recreation	174	WATC	6.36%	111,105		(38,190)	72,915	(6,167)	146,959		(35,854)	111,105	(7,519)	146,959		(35,854)	111,105	(9,613)
MR Recreation Ctr Stg	187	WATC	6.68%	136,357		(42,477)	93,880	(8,059)	176,111		(39,754)	136,357	(10,271)	176,111		(39,754)	136,357	(12,113)
HEART	192	WATC	3.48%	923,211		(63,133)	860,078	(31,310)	984,194		(60,983)	923,211	(29,179)	984,194		(60,983)	923,211	(40,895)
MR Youth Precinct	193	WATC	2.97%	239,087		(33,857)	205,230	(6,726)	271,957		(32,870)	239,087	(6,835)	271,957		(32,870)	239,087	(9,767)
Asbestos removal	194	WATC	3.20%	732,698		(94,933)	637,765	(22,315)	824,653		(91,955)	732,698	(19,928)	824,653		(91,955)	732,698	(31,523)
HEART	195	WATC	3.58%	433,032		(28,391)	404,641	(14,152)	460,491		(27,459)	433,032	(13,952)	460,491		(27,459)	433,032	(18,563)
Building projects	196	WATC	1.45%	810,000		(77,408)	732,592	(7,810)	0	810,000	0	810,000	0	0	810,000	(19,090)	790,910	(2,430)
Aquatic Ctr renewal	197	WATC		0	650,000	0	650,000	0	0		0	0	0	0		0	0	0
<b>Economic services</b>																		
Augusta RTC	173	WATC	6.36%	173,240		(56,909)	116,331	(9,701)	226,662		(53,422)	173,240	(12,152)	226,662		(53,422)	173,240	(14,900)
Gnarabup Café	179	WATC	6.39%	96,408		(30,122)	66,286	(5,448)	124,680		(28,272)	96,408	(7,014)	124,680		(28,272)	96,408	(8,241)
Gnarabup Café	181	WATC	6.22%	74,903		(13,191)	61,712	(4,355)	87,304		(12,401)	74,903	(4,658)	87,304		(12,401)	74,903	(5,805)
				8,537,314	650,000	(833,411)	8,353,903	(356,838)	8,471,995	810,000	(744,681)	8,537,314	(369,348)	8,471,996	810,000	(763,772)	8,518,224	(451,825)
				8,537,314	650,000	(833,411)	8,353,903	(356,838)	8,471,995	810,000	(744,681)	8,537,314	(369,348)	8,471,996	810,000	(763,772)	8,518,224	(451,825)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF AUGUSTA MARGARET RIVER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2021/22**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Aquatic Centre renewal	WATC	Debenture	10	1.4%	\$ 650,000	\$ 47,951	\$ 650,000	\$ 0
					650,000	47,951	650,000	0

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

**(d) Credit Facilities**

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	45,000	45,000	45,000
Credit card balance at balance date	0	(21,853)	0
<b>Total amount of credit unused</b>	45,000	23,147	45,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	8,353,903	8,537,314	8,518,224

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

SHIRE OF AUGUSTA MARGARET RIVER

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

7. LEASE LIABILITIES

7. LEASE LIABILITIES						2021/22	Budget	2021/22		2020/21	Actual	2020/21		2020/21	Budget	2020/21			
Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2021/22	Lease	Budget	Actual	2020/21	Actual	Lease	Actual	Budget	2020/21	Budget			
					Lease Principal	Budget New	Lease Principal	Principal outstanding	Lease Interest	Principal	Actual New	Lease repayments	Principal outstanding	Lease Interest	Principal	Budget New	Lease Principal	Principal outstanding	Lease Interest
					1 July 2021	Leases	Repayments	30 June 2022	Repayments	1 July 2020	Leases	repayments	30 June 2021	repayments	1 July 2020	Leases	repayments	30 June 2021	repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Governance																			
Postage Meter (Records)	ID-04644	Pitney Bowes	3.3%	60	15,378		(4,581)	10,797	(138)	14,979		399	15,378	(399)	14,979	(4,290)	10,689	(430)	
A0 Printer/Plotter	00014414	CSG Finance	3.3%	72	34,992		(9,425)	25,567	(1,016)	44,209		(9,217)	34,992	(1,223)	44,209	(9,118)	35,091	(1,322)	
Konica Minolta Printer	120-0208	De Lage Landen	1.7%	60	(2,382)		(2,895)	(5,277)	(81)			(2,382)	(2,382)	(98)			0		
Konica Minolta Printers	052-0035	3E Advantage	1.7%	36	(2,382)		(2,895)	(5,277)	(81)			(2,382)	(2,382)	(98)			0		
Law, order, public safety																			
CESM Ute	923351	SG Fleet	3.1%	36	5,362		(5,379)	(17)	(33)	22,331		(16,969)	5,362	(435)	22,331	(16,952)	5,379	(453)	
CESM Ute POD	923350	SG Fleet	3.4%	72	16,570		(4,812)	11,758	(491)	21,271		(4,701)	16,570	(603)	21,271	(4,652)	16,619	(651)	
CESM Ute (replacement)		SG Fleet		36	0		(10,798)	(10,798)					0				0		
Transport																			
CAT Wheel Loader	312334	SG Fleet		24	(34,015)		(22,973)	(56,988)	(147)			(34,015)	(34,015)	(664)			0		
					33,523	0	(63,758)	(30,235)	(1,987)	102,790	0	(69,267)	33,523	(3,520)	102,790	0	(35,012)	67,778	(2,856)

SIGNIFICANT ACCOUNTING POLICIES	
LEASES	LEASE LIABILITIES
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.	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.
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.	

**SHIRE OF AUGUSTA MARGARET RIVER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**8. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	372,092	2,000	0	374,092	369,811	2,281	0	372,092	419,811	0	0	419,811
(b) Margaret River CBD Redevelopment	0	0	0	0	4,422,565	19,742	(4,442,307)	0	4,722,565	16,470	(4,739,000)	35
(c) Public Open Space reserve	0	0	0	0	92,978	545	(93,523)	0	92,978	0	0	92,978
(d) Caravan Parks Upgrade reserve	718,055	3,500	(600,000)	121,555	1,256,964	157,091	(696,000)	718,055	1,256,964	0	(910,000)	346,964
(e) Limesand Pits reserve	66,401	500	0	66,901	65,992	409	0	66,401	65,992	0	0	65,992
(f) Cemeteries reserve	11,241	0	0	11,241	11,170	71	0	11,241	11,170	0	0	11,170
(g) Community Loan reserve	234,611	20,628	(50,000)	205,239	213,664	20,947	0	234,611	213,664	19,628	0	233,292
(h) Cedarvale reserve	239,945	0	(239,797)	148	238,474	1,471	0	239,945	238,474	0	(238,474)	0
(i) Waste Management reserve	5,878,438	408,000	(650,000)	5,636,438	6,939,590	344,020	(1,405,172)	5,878,438	7,141,013	0	(1,150,000)	5,991,013
(j) Parking reserve	89,945	500	0	90,445	89,395	550	0	89,945	89,395	0	0	89,395
(k) Infrastructure Contributions reserve	694,580	3,500	(9,800)	688,280	623,390	101,190	(30,000)	694,580	623,390	0	(30,000)	593,390
(l) Biodiversity reserve	147,907	500	0	148,407	195,105	1,202	(48,400)	147,907	195,105	0	(48,400)	146,705
(m) Community Facilities reserve	394,728	2,000	(100,000)	296,728	116,474	294,254	(16,000)	394,728	116,474	0	(76,000)	40,474
(n) Plant reserve	951,778	146,324	(410,000)	688,102	960,534	361,244	(370,000)	951,778	960,534	135,321	(370,000)	725,855
(o) Cowaramup reserve (was Affordable	64,121	200,500	(62,000)	202,621	63,731	390	0	64,121	63,731	0	0	63,731
(p) Gravel Pits reserve	653,845	3,500	(304,000)	353,345	689,591	4,254	(40,000)	653,845	786,540	0	0	786,540
(q) Self Insurance reserve	111,555	500	(17,004)	95,051	181,183	1,051	(70,679)	111,555	181,183	0	(13,000)	168,183
(r) Recreation Centres reserve	24,060	1,500	0	25,560	22,124	1,936	0	24,060	22,124	1,800	0	23,924
(s) Old Settlement reserve	128,179	35,500	0	163,679	92,808	35,371	0	128,179	92,808	34,800	0	127,608
(t) Developer Contributions reserve	1,114,165	205,500	(291,025)	1,028,640	1,456,064	440,126	(782,025)	1,114,165	1,619,064	200,000	(705,025)	1,114,039
(u) Community Grants reserve	23,540	0	0	23,540	23,392	148	0	23,540	23,392	0	0	23,392
(v) Emergency Services reserve	160,156	1,000	0	161,156	159,176	980	0	160,156	159,176	0	0	159,176
(w) Augusta Revitalisation reserve	224,471	1,000	(100,000)	125,471	223,094	1,377	0	224,471	223,094	0	(100,000)	123,094
(x) Youth Facilities reserve	35,371	15,600	0	50,971	20,371	15,000	0	35,371	20,371	15,000	0	35,371
(y) Gloucester Park reserve	153,423	245,000	(394,000)	4,423	152,484	939	0	153,423	152,484	0	(150,000)	2,484
(z) Roads reserve	450,000	1,500	0	451,500	1,000,000	250,000	(800,000)	450,000	1,000,000	0	0	1,000,000
(za) Emergency Disaster Relief reserve	1,425,778	7,000	(700,000)	732,778	1,695,393	0	(269,615)	1,425,778	1,696,703	0	0	1,696,703
(zb) Legal/Risk reserve	100,000	500	(25,000)	75,500	100,000	0	0	100,000	100,000	0	0	100,000
(zc) ICT reserve (new for 2021-22)	0	700,000	(115,030)	584,970	0	0	0	0	0	0	0	0
(ze) Cash in lieu of POS (WAPC126197,	69,774	500	0	70,274	0	69,774	0	69,774	0	0	0	0
(zf) Cash in lieu of POS (WAPC116132,	68,500	500	0	69,000	0	68,500	0	68,500	0	0	0	0
	14,606,659	2,007,052	(4,067,656)	12,546,055	21,475,517	2,194,863	(9,063,721)	14,606,659	22,288,199	423,019	(8,529,899)	14,181,319



**SHIRE OF AUGUSTA MARGARET RIVER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**8. CASH BACKED RESERVES**

**(b) Cash Backed Reserves - Purposes**

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
(b) Margaret River CBD Redevelopment	2020-21	To be used for funding capital projects in the Margaret River townsite
(c) Public Open Space reserve	Ongoing	To be used to fund future public open space requirements
(d) Caravan Parks Upgrade reserve	Ongoing	To be used for the upgrading of Caravan Parks and Camping Grounds
(e) Limesand Pits reserve	Ongoing	Rehabilitation and development of the Boranup, Redgate and other Shire limesand pits
(f) Cemeteries reserve	Ongoing	To be used for the upgrade of cemeteries
(g) Community Loan reserve	Ongoing	Interest free funding for eligible groups associated with sporting and cultural activities
(h) Cedarvale reserve	2020-21	To meet obligations in respect of the Cedarvale agreement for Gnarabup and future foreshore rehabilitation at Gnarabup & Prevelly
(i) Waste Management reserve	Ongoing	To fund future waste facility and plant requirements
(j) Parking reserve	Ongoing	To be used to fund future car parking requirements
(k) Infrastructure Contributions reserve	Ongoing	To be used to fund future road and drainage construction and maintenance requirements
(l) Biodiversity reserve	Ongoing	To be used for the funding of biodiversity initiatives
(m) Community Facilities reserve	Ongoing	To be used for the construction and renewal of community buildings and facilities
(n) Plant reserve	Ongoing	To be used for the purchase of plant, vehicles and equipment
(o) Cowaramup reserve (was Affordable)	Ongoing	Infrastructure and capital improvements within Cowaramup townsite and area covered by the West Cowaramup townsite strategy
(p) Gravel Pits reserve	Ongoing	Rehabilitation, development and use of gravel and other related resources
(q) Self Insurance reserve	Ongoing	Self insurance, workers compensation performance risk, risk management & other related employee and organisational activities
(r) Recreation Centres reserve	Ongoing	Income from advertising signs is reserved for future improvements to recreation facilities
(s) Old Settlement reserve	Ongoing	Income from the lease of the Old Settlement site is reserved for future improvements and renewal of these facilities
(t) Developer Contributions reserve	Ongoing	Funds received and used in accordance with the Developer Contributions Plan
(u) Community Grants reserve	Ongoing	Funds from the sale of special series number plates and other initiatives may be provided as community grants
(v) Emergency Services reserve	Ongoing	To be used for the provision of emergency services in the Shire
(w) Augusta Revitalisation reserve	Ongoing	To be used for funding capital projects in Augusta
(x) Youth Facilities reserve	Ongoing	To be used to renew and develop youth facilities in the Shire
(y) Gloucester Park reserve	Ongoing	To be used to fund projects within the Gloucester Park precinct
(z) Roads reserve	Ongoing	To be used to renew and upgrade roads in the Shire
(za) Emergency Disaster Relief reserve	Ongoing	To provide funds for the Shire and community to respond to emergency events
(zb) Legal/Risk reserve	Ongoing	To provide financial assistance with legal and risk matters
(zc) ICT reserve (new for 2021-22)		To provide funds for the replacement and upgrade of ICTR software and hardware systems
(ze) Cash in lieu of POS (WAPC126197, Blackwood Ave)		Cash in lieu for development of public open space to be held in individual reserves for each subdivision.
(zf) Cash in lieu of POS (WAPC116132, Cowaramup)		Cash in lieu for development of public open space to be held in individual reserves for each subdivision.

## 9. FEES & CHARGES REVENUE

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
204,550	235,107	202,300
270,292	255,331	183,210
140,300	184,628	143,564
135,650	96,759	39,420
406,800	379,875	404,950
5,361,597	5,627,791	5,212,645
1,282,159	1,278,790	1,167,514
68,500	59,735	50,700
2,761,000	2,701,486	2,360,000
10,630,848	10,819,502	9,764,303

## 10. GRANT REVENUE

### By Program:

#### (a) Operating grants, subsidies and contributions

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
253,000	77,671	20,440
789,020	1,583,197	813,151
793,655	717,648	844,045
6,000	33,535	47,500
108,493	49,107	87,500
130,790	83,340	22,850
108,700	55,000	0
	450	
20,000	8,471	20,000
2,209,658	2,608,419	1,855,486

#### (b) Non-operating grants, subsidies and contributions

Law, order, public safety
Community amenities
Recreation and culture
Transport

178,000	501,594	1,101,000
200,000	301,531	200,000
638,889	32,698	879,289
10,475,034	8,830,393	4,571,338
11,491,923	9,666,216	6,751,627

Total grants, subsidies and contributions

13,701,581 12,274,635 8,607,113

**SHIRE OF AUGUSTA MARGARET RIVER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**11. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue 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	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Fee charged in the year of inspection	None	Set by State legislation	Fee charged in the year of inspection	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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
Property hire and entry	Use of halls and facilities including the HEART	Single point in time	In full in advance	Refund to be considered if event cancelled	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements, private works, Cinema and events at the HEART	Single point in time	Payment in full in advance	None	Adopted by council annually or set by mutual agreement	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and HEART stock	Single point in time	Payment in full on sale	None	Adopted by council annually	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

## 12. OTHER INFORMATION

**(a) Interest earnings**

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

## Reimbursements and recoveries

The net result includes as expenses

### (c) Auditors remuneration

<b>Interest expenses (finance costs)</b>			
--	--	--	--

Borrowings (refer Note 6(a))	356,838	369,348	451,825
Interest expense on lease liabilities	1,987	3,520	2,856

Elected members remuneration		2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612
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Meeting fees	139,631	136,895	136,895
Mayor/President's allowance	40,549	39,754	39,754
Deputy Mayor/President's allowance	10,137	9,938	9,938
Travelling expenses	24,000	7,632	24,000
Telecommunications allowance	24,500	24,500	24,500

## Write offs

General rate	4,000	22,476	12,000
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SHIRE OF AUGUSTA MARGARET RIVER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 13. MAJOR LAND TRANSACTIONS

It is not anticipated any many land transactions will occur in 2021-22.

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2021-22.

15. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2021-22.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Augusta Margaret River's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

16. TRUST FUNDS

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

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Public Open Space	153,000	0	0	153,000
	153,000	0	0	153,000

16 SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.



## **2021-22 ANNUAL BUDGET**

### **BUSINESS UNIT DETAILED INFORMATION**

**Version: 3**

**Printed: 12/7/2021**



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Communications and Marketing	CM	31
Community Buildings	HA	52
Community Emergency Services	EM	33
Community Fire Services	FP	33
Community Planning and Development	CD	27
Construction	CR	74
Corporate Planning	CP	18
Corporate Services	CS	19
COVID-19	19	16
Customer Services	CR	20
Director Corporate & Community Services	DCCS	11
Director Sustainable Development	DSD	13
Environmental Health Services	HI	41
Finance	FI	15
General Financing	GFI	7
Gloucester Park	GP	63
Human Resources	HR	25
Information & Communication Technology	ICT	21
Infrastructure Services	DIS	14
Landcare and Environmental Services	LC	50
Legal and Governance	LG	30
Libraries	LI	39
Maintenance	MR	80
Margaret River Aquatic Centre	AC	58
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**SHIRE OF AUGUSTA MARGARET RIVER**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDING 30 June 2022**

BUSINESS UNITS	2020-21 Original Budget \$	2020-21 Amended Budget \$	2020-21 YTD Actual \$	2020-21 Forecast Actual \$	2021-22 Budget \$	COMMENTS (reason for change)
<b>Net Current Assets at 1 July surplus/(deficit)</b>	<b>2,247,875</b>	<b>2,405,479</b>	<b>2,405,479</b>	<b>2,405,479</b>	<b>3,466,972</b>	Estimated position
<b>Revenue from Operating Activities</b>						
Rates	22,714,952	22,764,952	23,017,490	23,017,490	23,744,844	2% rate increase
General Financing	1,128,361	1,066,357	1,828,975	1,828,975	1,069,312	50% advance grant payment received
Members of Council	0	0	0	0	200	
Chief Executive Officer	0	0	1,000	1,000	0	
Director Corporate & Community	0	88,000	0	0	0	
Finance	21,469	21,469	44,127	44,127	19,100	
COVID-19 Response and Recovery	0	0	0	0	0	
Records	400	400	2,226	2,226	450	
Corporate Planning	0	0	0	0	0	
Corporate Services	0	5,000	12,828	12,828	0	
Customer Services	184,000	184,000	197,610	197,610	183,300	
Information Comm. Technology	0	0	1,723	1,723	0	
Human Resources	0	17,000	16,782	16,782	10,000	
Community Development	24,971	79,971	37,192	37,192	249,600	Grant for Mindful Margaret River & Grab a Bite
Legal & Governance	0	5,000	17,805	17,805	2,000	
Community Fire & Emergency Services	839,045	811,740	717,649	717,649	793,655	MAF grant
Rangers	148,564	148,564	184,628	184,628	140,300	
Libraries	40,100	40,100	31,703	31,703	40,540	
Environmental Health	39,420	84,520	96,759	96,759	135,650	Fees & charges reinstated after COVID relief
Outside School Hours Care	452,450	452,450	413,410	413,410	412,800	
Waste Services	4,952,645	5,076,252	5,279,363	5,279,363	5,128,090	Additional services
Planning & Development Services	260,000	305,000	388,535	388,535	294,000	Development activity expected to continue
Community Buildings	0	0	18,097	18,097	0	
Margaret River Recreation Centre	794,100	830,100	836,032	836,032	794,400	Impacted by expected centre closure
Margaret River HEART	249,314	319,350	381,715	381,715	489,809	Fees & charges
Augusta Recreation Centre	34,000	34,000	29,963	29,963	33,600	
Gloucester Park	59,000	59,000	47,144	47,144	40,900	
Parks and Gardens	14,150	29,365	18,872	18,872	14,000	
Asset Services	50,700	60,700	69,605	69,605	77,200	Fees & charges
Landcare & Environmental Services	87,500	0	9,000	9,000	48,000	
Maintenance	0	295,479	49,819	49,819	100,000	
Plant Program	50,470	50,470	77,501	77,501	23,855	
Caravan Parks	2,140,000	2,190,000	2,324,336	2,324,336	2,491,000	Fees & charges
Building Services	220,000	240,000	377,600	377,600	270,000	Development activity expected to continue
Works Overheads	0	0	2,500	2,500	0	
Plant Operation Costs	0	0	2,258	2,258	0	
Other Property and Services	47,000	58,000	85,524	85,524	51,000	
	<b>34,552,611</b>	<b>35,317,239</b>	<b>36,619,771</b>	<b>36,619,771</b>	<b>36,657,605</b>	
<b>Expenditure from Operating Activities</b>						
Revenue	(537,606)	(537,606)	(363,330)	(363,330)	(556,450)	
General Financing	(531,824)	(566,824)	(507,509)	(507,509)	(525,744)	
Members of Council	(268,992)	(278,992)	(255,000)	(255,000)	(333,317)	Local Government election
Chief Executive Officer	(494,824)	(494,824)	(438,428)	(438,428)	(514,432)	
Director Corporate & Community	(463,782)	(672,830)	(557,069)	(557,069)	(221,966)	
Director Sustainable Development &	(504,030)	(504,030)	(435,081)	(435,081)	(556,002)	Contribution to Bushfire Risk Mgmt Coord
Infrastructure	(152,190)	(159,190)	(118,882)	(118,882)	0	
Finance	(1,099,958)	(1,176,458)	(1,168,947)	(1,168,947)	(1,253,770)	Staff & increased insurance costs
COVID-19 Response and Recovery	0	(203,000)	(269,615)	(269,615)	0	
Records	(166,636)	(166,636)	(157,343)	(157,343)	(171,002)	
Corporate Planning	0	0	0	0	(149,068)	New area transferred from CP&D/DCCS
Corporate Services	(201,260)	(193,260)	(177,575)	(177,575)	(189,860)	
Customer Services	(471,966)	(471,966)	(399,971)	(399,971)	(482,072)	
Information Comm. Technology	(1,024,042)	(1,062,042)	(1,048,076)	(1,048,076)	(1,409,627)	Software licences, Payroll system, GIS officer
Human Resources	(678,022)	(714,722)	(747,625)	(747,625)	(758,002)	
Community Development	(710,167)	(659,119)	(582,376)	(582,376)	(1,242,952)	Project grants, Shire grants programs \$410k
Legal & Governance	(409,652)	(429,652)	(412,544)	(412,544)	(427,906)	
Communications & Marketing	(801,709)	(778,709)	(594,275)	(594,275)	(782,782)	
Community Fire & Emergency Services	(1,549,842)	(1,613,537)	(1,340,740)	(1,340,740)	(1,637,905)	MAF grant expenditure
Rangers	(668,564)	(688,564)	(649,484)	(649,484)	(689,162)	
Beach Lifeguards	(142,800)	(160,800)	(160,390)	(160,390)	(167,675)	
Libraries	(990,113)	(1,025,113)	(1,016,613)	(1,016,613)	(1,052,959)	Employee costs (allowances & casuals)
Environmental Health	(606,474)	(606,474)	(560,405)	(560,405)	(649,673)	
Outside School Hours Care	(416,517)	(401,517)	(475,295)	(475,295)	(404,897)	
Waste Services	(3,263,976)	(3,521,576)	(3,193,500)	(3,343,500)	(3,602,382)	Waste education, collection & disposal costs
Planning & Development Services	(1,342,534)	(1,367,534)	(1,106,905)	(1,106,905)	(1,274,121)	Reduced special projects
Landcare & Environmental Services	(1,108,140)	(1,043,140)	(872,832)	(872,832)	(1,254,540)	Increase in community environmental grants
Community Buildings	(2,156,474)	(2,214,416)	(2,148,798)	(2,148,798)	(2,111,986)	
Margaret River Recreation Centre	(2,156,010)	(2,177,959)	(1,952,478)	(1,952,478)	(2,125,482)	
Margaret River HEART	(1,406,566)	(1,474,102)	(1,412,776)	(1,412,776)	(1,775,534)	Staff (\$130k), events (\$100k), depreciation (\$140k)
Augusta Recreation Centre	(145,244)	(145,244)	(118,912)	(118,912)	(130,808)	
Gloucester Park	(204,200)	(212,200)	(216,709)	(216,709)	(222,091)	
Parks and Gardens	(3,024,555)	(3,024,555)	(2,904,267)	(3,104,267)	(3,048,387)	
Asset Services	(1,237,518)	(1,215,018)	(1,076,324)	(1,076,324)	(1,588,960)	Streetlighting (\$40k), projects (\$259k)
Maintenance	(9,210,724)	(9,546,203)	(9,538,078)	(9,863,717)	(9,578,629)	Road sweeping, service levels, paths, depn
Plant Program	(34,465)	(54,465)	(44,618)	(44,618)	(96,409)	Loss on sale of assets
Caravan Parks	(1,617,302)	(1,617,302)	(1,374,346)	(1,374,346)	(1,474,334)	Reduction in special projects
Building Services	(163,312)	(188,312)	(172,415)	(172,415)	(186,412)	
Sustainable Economy	(144,735)	(137,735)	(129,591)	(129,591)	(136,440)	
Works Overheads	(115,182)	(165,182)	(186,688)	(186,688)	(120,219)	
Plant Operation Costs	140,722	106,722	191,496	191,496	141,324	
Other Property and Services	(53,000)	(53,000)	(19,363)	(19,363)	(43,000)	
	<b>(40,134,185)</b>	<b>(41,617,086)</b>	<b>(38,713,675)</b>	<b>(39,389,314)</b>	<b>(42,805,633)</b>	

**SHIRE OF AUGUSTA MARGARET RIVER**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDING 30 June 2022**

BUSINESS UNITS	2020-21 Original Budget \$	2020-21 Amended Budget \$	2020-21 YTD Actual \$	2020-21 Forecast Actual \$	2021-22 Budget \$	COMMENTS (reason for change)
<b>Operating activities excluded from Budget</b>						
Depreciation on assets	9,516,948	9,641,948	10,170,780	10,170,780	10,089,881	Depreciation on leased assets
Amortisation on Right of Use Assets	0	0	0	0	52,865	
(Profit)/Loss Asset Disposal	(16,005)	(16,005)	(52,672)	(52,672)	42,554	
Movement in liabilities associated with restricted cash	0	0	(3,045,000)	(3,045,000)		
	9,500,943	9,625,943	7,073,108	7,073,108	10,185,300	
<b>Amount attributable to operating activities</b>	<b>6,167,244</b>	<b>5,731,575</b>	<b>7,384,683</b>	<b>6,709,044</b>	<b>7,504,244</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Non Operating Grants &amp; Contributions</b>						
Community Fire & Emergency Services	1,101,000	1,101,000	501,594	501,594	178,000	
Waste Services	0	0	59,493	59,493	0	
Planning & Development Services	200,000	200,000	242,038	242,038	200,000	
Community Buildings	160,000	160,000	0	0	0	
MR Recreation Centre	0	0	0	0	0	
Gloucester Park	719,289	719,289	32,698	32,698	638,889	
Parks and Gardens	0	0	0	0	0	
Construction	4,571,338	7,822,338	8,830,393	8,830,393	10,475,034	
	6,751,627	10,002,627	9,666,216	9,666,216	11,491,923	\$11,291,923 in Capex grants + \$200,000 DCP
<b>INVESTING ACTIVITIES</b>						
Purchase Land and Buildings	(2,577,905)	(1,878,579)	(1,414,465)	(1,414,465)	(2,295,672)	Total Capex budget of \$21,284,731
Purchase Infrastructure Assets - Other	(2,877,870)	(2,872,870)	(1,246,799)	(1,246,799)	(3,235,070)	
Purchase Infrastructure Assets - Roads	(13,102,838)	(16,929,500)	(15,293,587)	(15,393,587)	(14,064,609)	
Purchase Plant and Equipment	(2,811,500)	(2,738,230)	(2,021,247)	(2,071,247)	(1,437,700)	
Purchase Furniture and Equipment	(231,700)	(249,118)	(153,391)	(153,391)	(251,680)	
Proceeds from Disposal of Assets	286,500	286,500	266,863	266,863	505,500	\$305.5k sale of P&E + \$200k L&B
Proceeds from Sale of Land Held for Resale	0	0	0	0	0	
Advances to Community Groups	0	0	0	0	(50,000)	Margaret River Men's Shed
Proceeds from Self-Supporting & IF Loans	19,628	19,628	15,723	15,723	19,628	
	(21,295,685)	(24,362,169)	(19,846,903)	(19,996,903)	(20,809,603)	
<b>Amount attributable to investing activities</b>	<b>(14,544,058)</b>	<b>(14,359,542)</b>	<b>(10,180,687)</b>	<b>(10,330,687)</b>	<b>(9,317,680)</b>	
<b>FINANCING ACTIVITIES</b>						
Repayment of borrowings	(763,771)	(763,771)	(744,682)	(744,682)	(833,410)	Note: excludes new borrowings
Payments for principal portion of lease liabilities	0	(70,000)	(69,267)	(69,267)	(63,758)	
Proceeds from borrowings	810,000	810,000	810,000	810,000	650,000	Possible new loan for building projects
Unspent Loan 194	223,705	223,705	223,705	223,705	0	
Transfers to reserves (restricted assets)	(423,019)	(668,768)	(2,194,863)	(2,194,863)	(2,007,052)	Includes interest of \$50k
Transfers from reserves (restricted assets)	8,529,899	9,096,801	9,063,721	9,063,721	4,067,656	
<b>Amount attributable to financing activities</b>	<b>8,376,814</b>	<b>8,627,967</b>	<b>7,088,615</b>	<b>7,088,615</b>	<b>1,813,436</b>	
<b>Net Current Assets Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>4,292,611</b>	<b>3,466,972</b>	<b>0</b>	

REVENUE - General Purpose Funding								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
RA61	60		Rates Levied	22,332,452	22,332,452	22,467,155	23,247,344	- 2% increase to rates in the dollar and minimum payments compared to 2020-21.
RA62	60		Interim Rates Levied	120,000	90,000	164,332	150,000	- Interim rates levied on additional lots and developed properties
RA63	88		ESL Penalty Interest	2,000	2,000	3,542	2,000	- Interest on overdue ESL
RA64	84		Rates Instalment Admin Fee	50,000	75,000	78,768	75,000	- Administration fee for estimated 3500 properties paying by instalments
RA65	88		Non-Payment Penalty Interest	64,500	64,500	82,304	80,000	- Late payment charge on overdue rates estimated 1200 assessments. Interest rate reduced to 7%.
RA66	87		Deferred Rates Interest	1,000	1,000	379	500	- Interest on deferred pensioner rates
RA67	60		Back Rates	10,000	40,000	34,555	20,000	- Estimated interim rates back dated prior to 1 July
RA68	88		Rates Instalment Interest	75,000	75,000	76,229	75,000	- Interest charge for estimated 3500 properties on instalments
RA69	73		Costs of Recovery of Rates	35,000	35,000	31,241	50,000	- Recovery of costs (refer RA29)
RA70	84		Property Search Fee	18,000	43,000	69,896	30,000	- Rates enquiries and Orders and Requisitions
RA81	84		Fees and Charges (GST free)	0	0	0	8,000	- Special Arrangement Administration Fee
RA82	84		Sundry Income	7,000	7,000	9,090	7,000	- ESL Administration Fee received, property listings and rate notice reprints.
<b>TOTAL OPERATING INCOME</b>				<b>22,714,952</b>	<b>22,764,952</b>	<b>23,017,490</b>	<b>23,744,844</b>	
<b>OPERATING EXPENDITURE</b>								
RA01	01		Salaries	(230,164)	(210,164)	(188,782)	(210,950)	- 2.9 FTE
RA01	06		Accrued Leave	(17,784)	(17,784)	(17,784)	(21,190)	- 2.9 FTE
RA02	02		Superannuation	(28,652)	(28,652)	(23,308)	(26,572)	- 2.9 FTE
RA04	05		Training	(4,000)	(4,000)	(1,410)	(5,000)	
RA05	03		Workers Compensation	(3,680)	(3,680)	(2,952)	(3,458)	- 2.9 FTE
RA15	16		Printing & Stationery	(15,000)	(15,000)	(16,941)	(17,000)	- Printing of rate notices, instalment notices, final notices , etc
RA22	19		Public Relations	(3,000)	(3,000)	(2,393)	(3,000)	- Rate incentive prizes & rates advertising
RA29	16		Contract Services (Debt Recovery)	(32,500)	(42,500)	(42,074)	(55,000)	- Debt recovery costs (refer RA69 for recovery)
RA50			<b>Special Projects</b>	<b>(182,000)</b>	<b>(182,000)</b>	<b>(45,207)</b>	<b>(195,000)</b>	
	23	RAT01	GRV Revaluation	(150,000)	(150,000)		(160,000)	- Cost of preparing GRV revaluation due on 1 July 2022. \$150k carried over from 2020-21 as revaluation scheduled to take effect from 1 July 2021 was deferred.
	23	RAT02	UV Revaluation/Landgate & Sub Division	(20,000)	(20,000)	(19,711)	(20,000)	- Cost of preparing annual UV revaluation roll
	23	RAT03	Landgate Interim Schedules	(10,000)	(10,000)	(16,740)	(12,000)	- Updated valuation rolls for new or changed properties are received monthly
	23	RAT04	Searches	(2,000)	(2,000)	(8,756)	(3,000)	- Certificate of Title and Plan/Diagram searches
RA55	43		Write-Offs	(12,000)	(22,000)	(22,476)	(4,000)	- Write off of minor balances, interest outstanding for payment agreements, etc
RA60	43		Rate Concessions	(8,826)	(8,826)	0	(15,280)	- Various rate concessions including community TV broadcasting sites, Augusta Golf Club
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(537,606)</b>	<b>(537,606)</b>	<b>(363,330)</b>	<b>(556,450)</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	22,714,952	22,764,952	23,017,490	23,744,844	
			<b>Operating Expenses</b>	(537,606)	(537,606)	(363,330)	(556,450)	
			<b>Capital Income</b>					
			<b>Capital Expenditure</b>					
<b>TOTAL FOR BUSINESS UNIT</b>				<b>22,177,346</b>	<b>22,227,346</b>	<b>22,654,161</b>	<b>23,188,394</b>	

GENERAL FINANCING - General Purpose Funding								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
GF71	71		Rental Income	88,210	88,210	87,439	128,058	- Rental income from leased properties
GF75	67		Operating Grant Income	666,651	652,647	1,441,127	627,520	- WALGGC Local Roads Grant and Financial Assistance Grant (after advance payment for 2021-22 of \$788,480 received in June 2021).
GF81	84		Sundry Income (GST) Free	0	0	171	0	
GF82	84		Other Income	18,600	18,600	18,430	15,800	- BCITF & BRB Commissions, recoup of lessee utilities, Saleyard fees.
GF83	73		Fuel Tax Credits	66,000	66,000	67,303	66,000	- Fuel tax credits received from ATO
GF84	72		Service Fee - Underground Power	4,000	4,000	4,000	0	
GF85	86		Interest on Reserves	150,000	102,000	104,189	100,000	
GF85	88		Interest on Investments	88,000	88,000	55,320	80,000	
GF86	73		Reimbursements	45,500	45,500	43,526	45,500	- Staff reimbursements for vehicles expenses, including FBT
GF87	84		Property Recoveries (GST Free)	1,400	1,400	6,345	6,434	- Golf Club lease fees & domestic water carting charges
GF88	88		Interest Rec'd on Self Supporting Loans	0	0	0	0	
GF89	88		Interest - WATC OCDF	0	0	1,126	0	
<b>TOTAL OPERATING INCOME</b>				<b>1,128,361</b>	<b>1,066,357</b>	<b>1,828,975</b>	<b>1,069,312</b>	
<b>OPERATING EXPENDITURE</b>								
GF08	34		Interest on Leases	0	(5,000)	(3,520)	(2,787)	- Interest on Right of Use (ROU) Assets - Leased
GF09	34		Interest on Loans	(387,824)	(387,824)	(369,348)	(354,957)	- Expected loan interest repayments for the year. Refer to Note for details.
GF10	34		Government Guarantee Fee	(64,000)	(64,000)	(29,060)	(60,000)	- Fee of 0.7% charged 6 monthly by WATC
GF21	33		Bank Fees	(80,000)	(110,000)	(105,581)	(108,000)	- Merchant, transaction and other fees
GF50	34		Interest Paid on Self Supporting Loans	0	0	0	0	
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(531,824)</b>	<b>(566,824)</b>	<b>(507,509)</b>	<b>(525,744)</b>	
<b>CAPITAL INCOME</b>								
6310			Principal loans received	810,000	810,000	810,000	650,000	
			<b>Interest Free Loans Recovered</b>					
6814			Community Resource Centre	5,000	5,000	5,000	5,000	- \$2,500 every 6 months, final repayment on 31/8/25
6816			Gracetown Tennis Club	723	723	723	723	- \$723 per annum, final repayment on 30/11/22
6817			Augusta Margaret River Districts Football Club	2,000	2,000	2,000	2,000	- \$2,000 per annum, final repayment on 31/3/23
6818			Margaret River Bowling Club	8,000	8,000	8,000	8,000	- \$8,000 per annum, final repayment on 30/4/24
6820			Margaret River Tennis Club	3,905	3,905	0	3,905	- \$3,905 per annum, final repayment on 1/5/25
<b>TOTAL CAPITAL INCOME</b>				<b>829,628</b>	<b>829,628</b>	<b>825,723</b>	<b>669,628</b>	

GENERAL FINANCING - General Purpose Funding								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>CAPITAL EXPENDITURE</b>								
4874			Principal lease repayments	0	(70,000)	(69,267)	(63,758)	- Principal payments on Right of Use (ROU) Assets - Leased
4884			Principal loan repayments	(763,771)	(763,771)	(744,682)	(833,410)	- Expected loan principal repayments for the year. Refer note for details.
			<b>Interest Free Loan Advances</b>				0	
6820			Margaret River Tennis Club	0	0	0	0	
6825	55		Margaret River Men's Shed	0	0	0	(50,000)	- Interest Free Loan for MR Men's Shed
			<b>Leased Assets</b>				0	
GF93	55		Plant & Equipment	0	0	0	0	
GF97	55		Furniture & Equipment - Leased	0	(17,418)	(17,418)	0	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>(763,771)</b>	<b>(851,189)</b>	<b>(831,367)</b>	<b>(947,168)</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	1,128,361	1,066,357	1,828,975	1,069,312	
			<b>Operating Expenses</b>	(531,824)	(566,824)	(507,509)	(525,744)	
			<b>Capital Income</b>	829,628	829,628	825,723	669,628	
			<b>Capital Expenditure</b>	(763,771)	(851,189)	(831,367)	(947,168)	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>662,394</b>	<b>477,972</b>	<b>1,315,823</b>	<b>266,028</b>	



MEMBERS OF COUNCIL - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
MC73	84		Election Nominations	0	0	0	200	
MC74	73		Contributions	0	0	0	0	
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	
<b>OPERATING EXPENDITURE</b>								
MC17	09		Consumables	(500)	(500)	(36)	(500)	- Allowance for stationery, name plates & badges, business cards
MC23	05		Conferences & Training	(12,000)	(12,000)	(636)	(12,000)	- Conferences and training for Councillors including Universal Training for new Councillors
MC24	37		Functions & Receptions	(10,000)	(10,000)	(13,708)	(10,000)	- Councillor meals & refreshments, Civic & other receptions including Citizenship ceremonies.
MC35			Election Expenses	0	0	0	(61,000)	- Local Government elections in October 2021, WAEC quote \$60,229 as per OM2021/17 (10/2/21)
MC43	39		Members Sitting Fees & Allowances	(211,092)	(211,092)	(211,087)	(214,817)	- 2% change to fees and allowances approved at OM on 26/5/21. No change to bands in accordance with Salaries & Allowances Tribunal determination of 8 April 2021. President's allowance of \$40,549 & meeting fee of \$24,773, Deputy's allowance of \$10,137 & meeting fee of \$19,143, Councillor's meeting fee of \$19,143, ICT allowance of \$3,500 for all elected members.
MC44	44		Donations	(11,400)	(16,400)	(21,900)	(6,000)	- Schools \$100 each, MRCCI small business awards (\$5k), Arts prize donation (\$0.5k). Discretionary donations moved to DC42
MC50			<b>Special Projects</b>	<b>0</b>	<b>(5,000)</b>	<b>0</b>	<b>(5,000)</b>	
	16	MOC14	CEO Performance Review	0	(5,000)	0	(5,000)	- External conduct of annual CEO Performance Review
MC51	39		Councillor Expenses Reimbursed (Travel, Accommodation, Childcare, etc)	(24,000)	(24,000)	(7,632)	(24,000)	- Reimbursement of expenses in accordance with Policy, Travel expenses reimbursed at the rate contained in the Section 30.6 of the Local Government Officers (Western Australia) Interim Award 2011 as of the annual date of the SAT determination. Reimbursement for Councillor attendance at events in accordance with policy.
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(268,992)</b>	<b>(278,992)</b>	<b>(255,000)</b>	<b>(333,317)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	0	0	0	200	
			<b>Operating Expenses</b>	(268,992)	(278,992)	(255,000)	(333,317)	
			<b>Capital Income</b>	0	0	0	0	
			<b>Capital Expenditure</b>	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(268,992)</b>	<b>(278,992)</b>	<b>(255,000)</b>	<b>(333,117)</b>	

CEO - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
CE75	67		Operating Grant	0	0	1,000	0	
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	
<b>OPERATING EXPENDITURE</b>								
CE01	01		Salaries	(281,592)	(281,592)	(269,602)	(338,884)	- 2.8 FTE
CE01	06		Accrued Leave	(26,922)	(26,922)	(26,922)	(32,590)	- 2.8 FTE
CE02	02		Superannuation	(31,524)	(31,524)	(33,432)	(40,430)	- 2 FTE
CE03	16		Consultant	(5,000)	(5,000)	0	0	
CE04	05		Training	(12,000)	(7,000)	(2,016)	(5,000)	
CE05	03		Workers Compensation	(4,576)	(4,576)	(3,636)	(5,524)	- 2.8 FTE
CE11	27		Mobile Telephone	(900)	(900)	(538)	(600)	- Phone charges
CE12	38		Subscriptions Memberships & Licences	(31,150)	(31,150)	(28,499)	(33,500)	- WALGA membership - excluding employee relations service (\$28k), corporate memberships for LGPA (\$2.2k), MRCCI (\$0.3k), Australia Day Council (\$0.5k) & Coastal Councils (\$1.2k), SW Zone of WALGA membership (\$0.6k), RDA Remplan subscription (\$0.625k)
CE14	16		Organisational Development	(12,500)	(12,500)	(7,407)	(11,000)	- All staff recognition event and staff meetings, Civic receptions and allowance for meetings with Government agencies, etc
CE17	09		Consumables	(1,000)	(1,000)	(188)	(100)	
CE24	37		Functions & Catering	(2,500)	(2,500)	(809)	(1,000)	
CE37	16		Legal Expenses	(1,000)	(1,000)	(995)	0	
CE41	08		Fringe Benefits Tax	(5,160)	(5,160)	(4,093)	(3,804)	- FBT on Entertainment
CE50			<b>Special Projects</b>	<b>(79,000)</b>	<b>(84,000)</b>	<b>(60,291)</b>	<b>(42,000)</b>	
	16	CEO03	<i>Legislative Reviews</i>	<i>(14,000)</i>	<i>(14,000)</i>	<i>(14,000)</i>	<i>(12,000)</i>	- Internal Audit Review including statutory Financial Management Regulation 5(2)(c) review in accordance with approved Strategic Internal Audit Plan prepared by AMD
	44	CEO13	<i>Regional Economic Development</i>	<i>(40,000)</i>	<i>(40,000)</i>	<i>(20,203)</i>	0	
	16	CEO23	<i>Contribution to Regional Airport</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(25,000)</i>	- Year 3 of 5 year commitment of \$25,000 per annum (OM2017/227 13/9/17) to airport marketing fund.
	16	CEO25	<i>Australia Day Branding Grant Expenditure</i>	0	0	<i>(1,088)</i>	0	
	16	CEO26	<i>Contribution to Designated Area Migration Agreement (DAMA)</i>	0	<i>(5,000)</i>	0	<i>(5,000)</i>	- 1st year of 5 year contribution (2021-22 to 2026-27) to Designated Area Migration Agreement for the South West (hosted by Shire of Dardanup)
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(494,824)</b>	<b>(494,824)</b>	<b>(438,428)</b>	<b>(514,432)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	0	0	1,000	0	
			Operating Expenses	(494,824)	(494,824)	(438,428)	(514,432)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(494,824)</b>	<b>(494,824)</b>	<b>(437,428)</b>	<b>(514,432)</b>	

DIRECTOR CORPORATE & COMMUNITY SERVICES - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
DC75	67		Grants and Contributions	0	88,000	0	0	
	67	DCG01	<i>Community led initiatives to improve health &amp; wellbeing - Mindful MR (Lotterywest)</i>	0	88,000	0	0	- Moved to Community Planning & Development
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>88,000</b>	<b>0</b>	<b>0</b>	
<b>OPERATING EXPENDITURE</b>								
DC01	01		Salaries	(215,710)	(297,882)	(295,937)	(165,384)	- 1 FTE
DC01	06		Accrued Leave	(19,488)	(28,144)	(19,488)	(15,496)	- 1 FTE
DC02	02		Superannuation	(23,946)	(32,814)	(32,760)	(17,916)	- 1 FTE
DC04	05		Training	(5,000)	(5,000)	(3,400)	(5,000)	
DC05	03		Workers Compensation	(3,486)	(4,838)	(2,772)	(2,690)	- 1 FTE
DC07	05		Recruitment	0	0	(32)	0	
DC11	27		Mobile Telephone	(720)	(720)	(968)	(480)	
DC17	37		Consumables	0	0	(125)	0	
DC42	44		Donations	(1,500)	(1,500)	(800)	(15,000)	- Support community activities & representation of the Shire
DC43	44		Sponsorships	(8,500)	(8,500)	(200)	0	
<b>DC44</b>	<b>44</b>		<b>Contributions/Donations/Sponsorships</b>	<b>(143,432)</b>	<b>(143,432)</b>	<b>(143,432)</b>	<b>0</b>	- Moved to Community Development (CD54)
	44	DCD02	<i>Augusta Historical Museum</i>	<i>(26,032)</i>	<i>(26,032)</i>	<i>(26,032)</i>	0	
	44	DCD10	<i>South West Academy of Sports</i>	<i>(4,000)</i>	<i>(4,000)</i>	<i>(4,000)</i>	0	
	44	DCD21	<i>Margaret River Historical Society</i>	<i>(9,000)</i>	<i>(9,000)</i>	<i>(9,000)</i>	0	
	44	DCD23	<i>Gracetown Progress Association</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	0	
	44	DCD25	<i>Augusta Centennial Hall</i>	<i>(6,900)</i>	<i>(6,900)</i>	<i>(6,900)</i>	0	
	44	DCD26	<i>Cowaramup Hall Reserves &amp; Residents</i>	<i>(10,000)</i>	<i>(10,000)</i>	<i>(10,000)</i>	0	
	44	DCD28	<i>Karridale Hall Management Committee</i>	<i>(5,000)</i>	<i>(5,000)</i>	<i>(5,000)</i>	0	
	44	DCD30	<i>Rosa Brook Sporting and Cultural Facilities</i>	<i>(2,500)</i>	<i>(2,500)</i>	<i>(2,500)</i>	0	
	44	DCD34	<i>Alexandra Bridge Hall &amp; Social Committee</i>	<i>(2,500)</i>	<i>(2,500)</i>	<i>(2,500)</i>	0	
	44	DCD43	<i>Margaret River Regional Environment Ctr</i>	<i>(30,000)</i>	<i>(30,000)</i>	<i>(30,000)</i>	0	
	44	DCD44	<i>Augusta Community Resource Centre</i>	<i>(20,000)</i>	<i>(20,000)</i>	<i>(20,000)</i>	0	
	44	DCD47	<i>Witchcliffe Progress Association</i>	<i>(2,500)</i>	<i>(2,500)</i>	<i>(2,500)</i>	0	
	44	DCD50	<i>Radio Margaret River</i>	<i>(20,000)</i>	<i>(20,000)</i>	<i>(20,000)</i>	0	

DIRECTOR CORPORATE & COMMUNITY SERVICES - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
DC50	44		Special Projects	(42,000)	(150,000)	(57,155)	0	- Moved to Corporate Planning
	16	DCC22	Key Performance Measurement & Service Development	(10,000)	(2,000)	(3,660)	0	
	16	DCC23	Strategic Planning Facilitation	(6,000)	0	(211)	0	
	16	DCC24	Design of Corporate Documents	(6,000)	(6,000)	(8,280)	0	
	16	DCC25	Strategic Community Plan Review	(20,000)	(54,000)	(45,004)	0	
	16	DCC26	Community led initiatives to improve health & wellbeing - Mindful MR (Lotterywest)	0	(88,000)	0	0	
TOTAL OPERATING EXPENDITURE				(463,782)	(672,830)	(557,069)	(221,966)	
CAPITAL INCOME								
TOTAL CAPITAL INCOME				0	0	0	0	
CAPITAL EXPENDITURE								
TOTAL CAPITAL EXPENDITURE				0	0	0	0	
Business Unit Totals								
			Operating Income	0	88,000	0	0	
			Operating Expenses	(463,782)	(672,830)	(557,069)	(221,966)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
TOTAL FOR BUSINESS UNIT				(463,782)	(584,830)	(557,069)	(221,966)	

DIRECTOR SUSTAINABLE DEVELOPMENT & INFRASTRUCTURE - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
<b>TOTAL OPERATING INCOME</b>				0	0	0	0	
<b>OPERATING EXPENDITURE</b>								
DP01	01		Salaries	(402,764)	(402,764)	(337,256)	(411,124)	- 4.7 FTE
DP01	06		Accrued Leave	(37,936)	(37,936)	(37,936)	(41,966)	- 4.7 FTE
DP02	02		Superannuation	(47,138)	(47,138)	(40,110)	(48,438)	- 4.7 FTE
DP04	05		Training	(8,000)	(8,000)	(7,215)	(8,000)	
DP05	03		Workers Compensation	(6,552)	(6,552)	(5,208)	(6,734)	- 4.7 FTE
DP11	27		Mobile Telephone	(1,640)	(1,640)	(454)	(1,640)	- Plan charges & replacement phone
DP12	38		Subscriptions Memberships & Licences	0	0	(575)	0	
DP25	16		Legal Fees	0	0	(6,328)	0	
DP50			<b>Projects</b>	0	0	0	(38,100)	
	16	DPP01	<i>Bushfire Risk Mitigation Coordinator - Capes Region Pilot Program</i>	0	0	0	(38,100)	- Program hosted by City of Busselton. Funded DFES 50%, City of Busselton 25%, AMR 25%
<b>TOTAL OPERATING EXPENDITURE</b>				(504,030)	(504,030)	(435,081)	(556,002)	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				0	0	0	0	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				0	0	0	0	
<b>Business Unit Totals</b>								
			Operating Income	0	0	0	0	
			Operating Expenses	(504,030)	(504,030)	(435,081)	(556,002)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				(504,030)	(504,030)	(435,081)	(556,002)	

INFRASTRUCTURE SERVICES - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
OPERATING INCOME								
TOTAL OPERATING INCOME				0	0	0	0	
OPERATING EXPENDITURE								
DI01	01		Salaries	(125,474)	(125,474)	(87,648)	0	
DI01	06		Accrued Leave	(11,766)	(11,766)	(11,766)	0	
DI02	02		Superannuation	(12,910)	(12,910)	(10,226)	0	
DI04	05		Training	0	0	(357)	0	
DI05	03		Workers Compensation	(2,040)	(2,040)	(1,620)	0	
DI50	16		Special Projects	0	(7,000)	(7,265)	0	
	16	DIS05	Main Street Project - Marketing Communications & Engagement	0	(7,000)	(7,265)	0	
TOTAL OPERATING EXPENDITURE				(152,190)	(159,190)	(118,882)	0	
CAPITAL INCOME								
TOTAL CAPITAL INCOME				0	0	0	0	
CAPITAL EXPENDITURE								
TOTAL CAPITAL EXPENDITURE				0	0	0	0	
Business Unit Totals								
			Operating Income	0	0	0	0	
			Operating Expenses	(152,190)	(159,190)	(118,882)	0	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
TOTAL FOR BUSINESS UNIT				(152,190)	(159,190)	(118,882)	0	

FINANCE - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
FI72	73		Finance Insurance claim payouts	0	0	13,192	0	
FI82	93		Discounts & Rebates	8,100	8,100	5,687	7,100	- LGIS good driver rebate (\$5k) and insurance reimbursemenst from leased properties (\$2.1k)
FI83	73		Salary Package FBT Contributions	13,369	13,369	25,248	12,000	- Employee FBT contributions collected by salary packaging provider
<b>TOTAL OPERATING INCOME</b>				<b>21,469</b>	<b>21,469</b>	<b>44,127</b>	<b>19,100</b>	
<b>OPERATING EXPENDITURE</b>								
FI01	01		Salaries	(375,062)	(375,062)	(359,150)	(446,964)	- 5.9 FTE
FI01	06		Accrued Leave	(29,990)	(29,990)	(29,990)	(46,918)	- 5.9 FTE
FI02	02		Superannuation	(44,656)	(44,656)	(43,509)	(51,544)	- 5.9 FTE
FI04	05		Training	(14,000)	(14,000)	(6,451)	(14,000)	
FI05	03		Workers Compensation	(6,020)	(6,020)	(4,872)	(7,344)	- 5.9 FTE
FI07	07		Recruitment	0	0	(3,374)	0	
FI13	30		Insurance	(536,861)	(616,861)	(626,238)	(600,000)	- Includes Property, Public Liability, Management Liability, Marine Cargo, Marine Hull, Personal Accident, Travel, Crime, Cyber, Local community Insurance Services for Halls & Buskers. Costs are after scheme member contribution discount.
FI27	16		Insurance claims	0	0	(13,060)	0	
FI29	16		Audit Services	(70,000)	(70,000)	(54,960)	(65,000)	- Interim audit and end of year audit for 2020-21 (\$60k) billed by OAG, various grant acquittal audits such as Roads to Recovery (\$5k)
FI30	16		Special Projects	(3,500)	0	0	(3,500)	- Updated LTFF Model
FI41	08		FBT - Salary Packaging	(13,369)	(13,369)	(24,984)	(12,000)	- Employee salary packaging FBT collected from employee, offset by FI83
FI55	16		Procurement	(6,000)	(6,000)	(2,285)	(6,000)	- Australian Standards, 3rd party procurement sourcing and management services
FI58	09		Minor Equipment	(500)	(500)	0	(500)	- Annual allowance for items such as safes
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(1,099,958)</b>	<b>(1,176,458)</b>	<b>(1,168,947)</b>	<b>(1,253,770)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	21,469	21,469	44,127	19,100	
			Operating Expenses	(1,099,958)	(1,176,458)	(1,168,947)	(1,253,770)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(1,078,489)</b>	<b>(1,154,989)</b>	<b>(1,124,821)</b>	<b>(1,234,670)</b>	



COVID-19 Response and Recovery								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
<b>TOTAL OPERATING INCOME</b>				0	0	0	0	
<b>OPERATING EXPENDITURE</b>								
1920			Residential Hardship Relief	0	0	0	0	
1930			Business Hardship Relief	0	0	0	0	
1940			Economic Stimulus Measures	0	(86,000)	(104,870)	0	
	19L01		Economic Stimulus Grants	0	(86,000)	(104,870)	0	
1950			Community Resilience Measures	0	(60,000)	(107,154)	0	
	19I01		Community Resilience Grants	0	(60,000)	(107,154)	0	
1960			Other Measures	0	(47,000)	(47,000)	0	
	19F01		Additional Community Development & Event Grants (\$47k allocated, OM2020/161, 12/8/20)	0	(47,000)	(47,000)	0	
1970			Recovery	0	(10,000)	(10,591)	0	
	19R001		Business Support	0	0	6,463	0	
	19R002		Community Support Services	0	(10,000)	(16,949)	0	
	19R003		Vulnerable Groups & People	0	0	(105)	0	
<b>TOTAL OPERATING EXPENDITURE</b>				0	(203,000)	(269,615)	0	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				0	0	0	0	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				0	0	0	0	
<b>Business Unit Totals</b>								
			Operating Income	0	0	0	0	
			Operating Expenses	0	(203,000)	(269,615)	0	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				0	(203,000)	(269,615)	0	

RECORDS - Governance							
COA	IE	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>							
RE81	84	Fees and Charges (GST free)	400	400	1,696	450	- FOI requests
<b>TOTAL OPERATING INCOME</b>			<b>400</b>	<b>400</b>	<b>2,226</b>	<b>450</b>	
<b>OPERATING EXPENDITURE</b>							
RE01	01	Salaries	(129,428)	(129,428)	(123,576)	(131,584)	- 2 FTE
RE01	06	Accrued Leave	(10,518)	(10,518)	(10,518)	(13,976)	- 2 FTE
RE02	02	Superannuation	(10,984)	(10,984)	(14,675)	(11,416)	- 2 FTE
RE04	05	Training	(5,000)	(5,000)	0	(3,000)	
RE05	03	Workers Compensation	(1,666)	(1,666)	(1,332)	(2,170)	- 2 FTE
RE12	38	Subscriptions Memberships & Licences	(330)	(330)	(1,082)	(560)	- RIMPA membership
RE17	09	Consumables	(724)	(724)	(133)	(700)	- Postage franking machine ink, Scanner test target sheets
RE18	20	Equipment Lease	(4,720)	(4,720)	0	0	
RE20	09	Equipment Repairs & Maintenance	(690)	(690)	0	(700)	- Scanner maintenance and repairs
RE29	16	Contract Services - Document Disposal	(2,000)	(2,000)	(1,485)	(2,000)	- Disposal of documents
RE96	51	Amortisation of ROU Assets	0	0	(3,971)	(4,325)	- Depreciation on leased assets
RE98	51	Depreciation	(576)	(576)	(573)	(571)	- Depn on Archive Shed
<b>TOTAL OPERATING EXPENDITURE</b>			<b>(166,636)</b>	<b>(166,636)</b>	<b>(157,343)</b>	<b>(171,002)</b>	
<b>CAPITAL INCOME</b>							
<b>TOTAL CAPITAL INCOME</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>							
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>							
		Operating Income	400	400	2,226	450	
		Operating Expenses	(166,636)	(166,636)	(157,343)	(171,002)	
		Capital Income	0	0	0	0	
		Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>			<b>(166,236)</b>	<b>(166,236)</b>	<b>(155,117)</b>	<b>(170,552)</b>	

CORPORATE PLANNING - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
OPERATING INCOME								
TOTAL OPERATING INCOME				0	0	0	0	
OPERATING EXPENDITURE								
CP01	01		Salaries	0	0	0	(82,186)	- 1 FTE
CP01	06		Accrued Leave	0	0	0	(8,906)	- 1 FTE
CP02	02		Superannuation	0	0	0	(8,904)	- 1 FTE
CP04	05		Training	0	0	0	(2,000)	
CP05	03		Workers Compensation	0	0	0	(1,352)	- 1 FTE
CP11	27		Mobile Phone	0	0	0	(720)	
CP50	16		Projects	0	0	0	(45,000)	
	16	CPF01	Key Performance Measurement & Service Development	0	0	0	(20,000)	- Service Reviews, ABEF actions, KPI review, dashboard reporting templates and/or some data governance actions
	16	CPF02	Strategic Planning Facilitation	0	0	0	(12,000)	- 2 x strategic planning sessions with Councillors
	16	CPF03	Corporate Documents	0	0	0	(12,000)	- Annual Report design/print, major review of Corporate Business Plan
	16	CPF04	Community engagement & Your Say promotion	0	0	0	(1,000)	- Various engagement initiatives
TOTAL OPERATING EXPENDITURE				0	0	0	(149,068)	
CAPITAL INCOME								
TOTAL CAPITAL INCOME				0	0	0	0	
CAPITAL EXPENDITURE								
TOTAL CAPITAL EXPENDITURE				0	0	0	0	
Business Unit Totals								
			Operating Income	0	0	0	0	
			Operating Expenses	0	0	0	(149,068)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
TOTAL FOR BUSINESS UNIT				0	0	0	(149,068)	

CORPORATE SERVICES - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
CS73	63		COVID-19 Assistance electricity offset	0	5,000	12,659	0	
CS82			Sundry Income	0	0	169	0	
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>5,000</b>	<b>12,828</b>	<b>0</b>	
<b>OPERATING EXPENDITURE</b>								
CS10	27		Telephone	(24,000)	(6,000)	(4,283)	(7,000)	- Corporate phone charges
CS15	09		Stationery & Printing	(22,000)	(22,000)	(21,127)	(20,000)	- Centralised purchasing for Administration
CS16	18		Postage	(45,000)	(45,000)	(47,742)	(45,000)	- Corporate postage costs
CS17	09		Consumables	(6,000)	(6,000)	(5,752)	(6,000)	- Meeting refreshments, first aid supplies, milk, beverages, water from dispensers
CS20	09		Equipment Repairs & Maintenance	(1,000)	(1,000)	0	(1,000)	- Reactive maintenance for office equipment
CS35	25		Utilities - Electricity & Energy	(73,260)	(83,260)	(64,430)	(83,760)	- CAC and Augusta Civic Centre
CS35	26		Utilities - Water	(18,000)	(18,000)	(13,172)	(15,000)	- CAC, Zone Room, Depot, Standpipes
CS39	43		COVID-19 assistance electricity offset	0	0	(15,806)	0	
CS40	98		Vehicle Operating Costs	(7,000)	(7,000)	(5,163)	(7,000)	- Pool vehicles used for training and other purposes
CS58	09		Minor Equipment	(5,000)	(5,000)	0	(5,000)	- Replacement office chairs & minor office equipment
CS98	51		Depreciation	0	0	(100)	(100)	- Depn on Shredder
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(201,260)</b>	<b>(193,260)</b>	<b>(177,575)</b>	<b>(189,860)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
CS97	09		Furniture & Equipment	(10,000)	(10,000)	0	0	
	09	CSA001	Replacement shredder for CAC	(10,000)	(10,000)	0	0	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>(10,000)</b>	<b>(10,000)</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	0	5,000	12,828	0	
			Operating Expenses	(201,260)	(193,260)	(177,575)	(189,860)	
			Capital Income	0	0	0	0	
			Capital Expenditure	(10,000)	(10,000)	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(211,260)</b>	<b>(198,260)</b>	<b>(164,747)</b>	<b>(189,860)</b>	

CUSTOMER SERVICES - Customer Relations								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
CR81	84		Fees and Charges (GST free)	2,000	2,000	5,200	2,000	- Photocopying and other service charges
CR82	90		DoT Commissions	180,000	180,000	189,901	180,000	- Commissions paid by Dept of Transport
CR83	90		Transwa Commissions	1,200	1,200	887	500	- Commissions paid by TRANSWA
CR84	84		Other Fees and Charges	800	800	1,623	800	- Sale of Special Series Number Plates
<b>TOTAL OPERATING INCOME</b>				<b>184,000</b>	<b>184,000</b>	<b>197,610</b>	<b>183,300</b>	
<b>OPERATING EXPENDITURE</b>								
CR01	01		Salaries	(374,908)	(374,908)	(313,205)	(376,362)	- 5.7 FTE
CR01	06		Accrued Leave	(31,370)	(31,370)	(31,370)	(39,676)	- 5.7 FTE
CR02	02		Superannuation	(44,044)	(44,044)	(39,181)	(45,046)	- 5.7 FTE
CR04	05		Training	(7,000)	(7,000)	(6,227)	(6,000)	- per adjusted TNA
CR05	03		Workers Compensation	(6,044)	(6,044)	(4,800)	(6,188)	- 5.7 FTE
CR06	04		Staff Uniforms	(3,000)	(3,000)	(2,345)	(3,000)	- 7 x Customer Service staff plus allowance for one new employee
CR07	07		Recruitment	0	0	(430)	0	
CR11	27		Mobile Telephone	(500)	(500)	(413)	(500)	- Augusta Office Emergency Phone
CR12	38		Subscriptions Memberships & Licences	(1,300)	(1,300)	(863)	(300)	- Annual APRA licence
CR17	09		Consumables	0	0	(24)	(1,000)	- Training Refreshments & flowers for front counter
CR20	09		Equipment Repairs & Maintenance	(1,000)	(1,000)	0	(1,000)	- Reactive repairs and maintenance of equipment
CR22	16		Public Relations	(1,000)	(1,000)	(860)	(1,000)	- Customer Service Charter Brochures
CR49	09		Stock - Special Series number plates	(800)	(800)	0	(1,000)	
CR58	09		Minor Equipment	(1,000)	(1,000)	(253)	(1,000)	- Allowance for minor equipment purchases such as display stands, etc
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(471,966)</b>	<b>(471,966)</b>	<b>(399,971)</b>	<b>(482,072)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
CR97	16		Furniture & Equipment	0	0	0	0	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	184,000	184,000	197,610	183,300	
			<b>Operating Expenses</b>	(471,966)	(471,966)	(399,971)	(482,072)	
			<b>Capital Income</b>	0	0	0	0	
			<b>Capital Expenditure</b>	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(287,966)</b>	<b>(287,966)</b>	<b>(202,361)</b>	<b>(298,772)</b>	

INFORMATION COMMUNICATION TECHNOLOGY - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
IT82	73		Sundry Income	0	0	1,723	0	
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>0</b>	<b>1,723</b>	<b>0</b>	
<b>OPERATING EXPENDITURE</b>								
IT01	01		Salaries	(185,924)	(177,924)	(176,624)	(240,942)	- 3 FTE including 0.8 FTE GIS Officer
IT01	06		Accrued Leave	(15,560)	(15,560)	(15,560)	(24,894)	- 3 FTE
IT02	02		Superannuation	(22,372)	(22,372)	(21,092)	(26,104)	- 3 FTE
IT04	05		Training	(5,000)	(5,000)	(2,844)	(15,000)	- per adjusted TNA
IT05	03		Workers Compensation	(2,990)	(2,990)	(2,232)	(3,964)	- 3 FTE
IT07	07		Recruitment	0	0	(3,900)	0	
IT10	27		Telephone	(52,233)	(57,233)	(54,306)	(44,232)	- NBN connections, mobile broadband, telephone for duress alarm, turbo modem charges
IT11	27		Mobile Telephone	(4,654)	(4,654)	(3,783)	(3,077)	- Call charges for 2 x staff mobiles + 2 x emergency phones call charges, 1 x replacement for Telstra Cel-Fi (Depot) (\$1.35k)
IT12	38		Subscriptions Memberships & Licences	(1,680)	(1,680)	(1,491)	(2,196)	names
IT15	16		Printing & Stationery	(63,072)	(63,072)	(50,279)	(62,758)	- Maintenance contracts & consumables for printers/scanners
IT18	20		Equipment Leasing	(42,158)	(67,158)	(83,712)	(86,704)	- Lease costs for Bizhub & Konica printers, computer hardware
IT19	16		Software Licences	(472,356)	(497,356)	(498,120)	(625,105)	- Annual software licences as listed
IT20	09		Equipment Repairs & Maintenance	(6,000)	(6,000)	(3,371)	(4,800)	- Reactive repairs and maintenance of equipment
IT29	16		Contract (Support) Services	(14,880)	(14,880)	(21,863)	(23,626)	- Technical support for public WIFI at holiday parks, Mitel phone system partner support, data protection and storage equipment support
IT40	98		Vehicle Operating Expenses	(6,000)	(2,000)	(1,448)	0	- Vehicle no longer allocated
IT41	08		Fringe Benefits Tax	(540)	(540)	(2,853)	0	
IT42	16		GIS Projects & Support	0	0	0	(58,200)	- Landgate aerial photography, ESRI-GIS implementation and consulting, Erosion & Settlement Inspections application
IT43	16		CCTV Systems & Support	0	0	0	(15,277)	- CCTV camera licences, data storage, new & replacement cameras, specialist support
IT50	16		Special Projects	(63,135)	(48,135)	(34,910)	(76,000)	- Implementation of Altus Payroll (to be funded from ICT Reserve)
IT58	09		Minor Equipment	(49,660)	(59,660)	(47,735)	(76,202)	- Tablets for Councillors, mobility apps & payroll. AIO for Rec Centre. Phone systems parts, UPS, Monitors, various minor equipment, equipment for firewall project funded by carryover from IT50 and IT58

INFORMATION COMMUNICATION TECHNOLOGY - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
IT96	51		Amortisation of ROU Assets	0	0	(4,554)	(5,936)	- Depreciation on leased assets
IT98	51		Depreciation	(15,828)	(15,828)	(17,400)	(14,610)	- Depn on equipment
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(1,024,042)</b>	<b>(1,062,042)</b>	<b>(1,048,076)</b>	<b>(1,409,627)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
IT97	55		<b>Furniture &amp; Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(27,030)</b>	
	09	ICT004	Replacement Core Switches (2 x Cisco Catalyst Switches for HA)	0	0	0	(12,000)	Funded from ICT reserve
	09	ICT005	Air Gap Backup Solution (Dell EMC ML3 Tape Library)	0	0	0	(15,030)	
IT89	55		<b>Infrastructure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,000)</b>	
	16	ICT006	Fibre connection from CAC to HEART	0	0	0	(12,000)	Funded from ICT reserve
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>(39,030)</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	0	0	1,723	0	
			<b>Operating Expenses</b>	(1,024,042)	(1,062,042)	(1,048,076)	(1,409,627)	
			<b>Capital Income</b>	0	0	0	0	
			<b>Capital Expenditure</b>	0	0	0	(39,030)	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(1,024,042)</b>	<b>(1,062,042)</b>	<b>(1,046,353)</b>	<b>(1,448,657)</b>	
							<b>Budget 21-22</b>	
<b>Table 1: Software Licences (IT19)</b>								
Adobe Acrobat DC - ETLA (180 Licences)							21,600	
Adobe Creative Cloud ETLA - All & Photoshop (7 x All, 1 x Photoshop Licences)							7,350	
ASG Remote Desktops x 2 - Support Renewal							200	
Assetic Australia - Core and Cloud Maintenance Module SaaS Subscription							49,670	
Audiocodes - CSS Tech							560	
Aussie Telecom (Deepfreeze) x 22 + 10%							345	
AWS Hosting for Veeam Backup for Office 365							3,840	
Axion SD P/L - Altor Online System (Online Induction System) - (Send PO first thing in July)							3,588	
Board BI							2,284	
Bibliotheca (Maintenance and Support)							15,280	
Canva Enterprise x 5							2,760	
Civil Survey Solutions - 2 x Autodesk AEC Collection Annual Subscription (Eric B and Rachel S)							3,020	
Civil Survey Solutions - ARD and Stringer Subscription							1,000	
Civil Survey Solutions - AutoCAD Subscription (Chris Y)							2,670	

INFORMATION COMMUNICATION TECHNOLOGY - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
			DirectComms - SMS Service (for Library) + 2%				4,320	
			DocuSign (Electronic Signature) + 10%				3,400	
			Ento (Rostering) for Rec Centre (\$2350 for 6 months)				2,350	
			Envisionware (PC Reservation and LPT:One) + 3%				2,853	
			Envisionware (PC Reservation Upgrade to Cloud System)				2,535	
			Envisionware Niche Academy				1,750	
			ESRI Local Government Enterprise GIS Subscription Annual Fee				27,000	
			Ezescan Server (PDF/A Conversion) + 2%				1,125	
			Ezescan Workstation (Records Relief Station) + 2%				730	
			Fixi (Fixture Mgmt) for Rec Centre				1,635	
			FME Local Government Subscription Annual Fee				10,000	
			GoGo On Hold - Recorded Message Service + 10%				752	
			iAuditor x 6 (EHOs, Garth, Works)				1,231	
			IT Vision - SynergySoft ERP Module & User Licences, Gold Service, On Demand Recording Access				104,086	
			IT Vision - SynergySoft Database Server Licence				10,867	
			IT Vision Altus Licenses - Infringements				3,000	
			IT Vision Altus Licenses - Mobile Cat/Dog Control System				700	
			IT Vision Altus Licences - Payroll (Licence, Leave Applications, Onboarding)				54,305	
			IT Vision Altus Licenses - Procurement				8,707	
			IT Vision Altus Licenses - Finance Enquiries - 35 Users (\$5 per user per month)				2,100	
			Ivanti Annual Renewal (200 seats)				342	
			Kestrel - Phoenix Annual Licensing + 10%				14,025	
			key2creative - Web Hosting (amrshire.wa.gov.au)				760	
			key2creative - Web Hosting (Holiday Parks, Rec Centre, Library)				1,200	
			key2creative - Wordpress Software Maintenance (amrlibraries.com)				600	
			Transferred - key2creative - Web Hosting (margaretriverheart.com.au)				480	
			Transferred - key2creative - Wordpress Software Maintenance (margaretriverheart.com.au)				600	
			Transferred - key2creative - Font and Custom Fields Licences (margaretriverheart.com.au)				300	
			KnowBe4 Security Awareness Training				4,950	
			KnowBe4 PhishER				2,000	
			Microsoft Enterprise Agreement (EA with Harvey and Dardanup) via Data#3				85,408	
			Microsoft Office 2019 (Public Computers)				5,382	
			Microsoft Project Professional (x4)				7,476	
			Microsoft Project Plan 1 (x30)				4,932	
			Microsoft Power Bi (x30)				3,596	
			Mimecast Perimeter Defense Plan - 190 Users (\$46.67 each)				8,867	
			OCLC (UK) Ltd - WMS Annual Maintenance (Year 5)				14,900	
			Palo Alto Cortex XDR				6,000	



INFORMATION COMMUNICATION TECHNOLOGY - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
			Palo Alto Security Subscriptions (Threat prevention, DNS, URL Filtering, WildFire), PA-220 & PA-820 HA				7,922	
			Palo Alto IOT Subscription				2,578	
			Palo Alto Global Protect				1,482	
			Palo Alto Panorama				5,153	
			Palo Alto Arrow Backline Support (PA-220, PA-820)				3,054	
			Palo Alto Arrow Backline Support (Panorama)				2,102	
			Xplor (Kids Club)				4,800	
			ReadSpeaker for Web Site				995	
			RMS Online for Augusta Holiday Parks				8,690	
			Sajari Search Services for Public Website (\$247 USD)				3,900	
			Snap Send Solve - Enterprise Subscription Annual Fee				3,540	
			Task Exchange - Big Tin Can Hub + 2%				5,015	
			Technology One - Intramaps Public Viewer Hosting				5,400	
			Technology One - Intramaps Subscription (Enterprise, Public, MapControl & Sync Framework)				15,183	
			Technology One - Intramaps Support				3,000	
			Technology One - Sync Subscription				1,453	
			Veeam Backup Essentials + 10%				1,886	
			Veeam Backup for Office 365				3,961	
			Vemcount People Counter				1,036	
			VMware Support/Subscription Renewal (Yearly)				8,274	
			Web Hosting - CMS for amrshire.wa.gov.au (pro-rata)				950	
			Your Say ("Bang the Table") - Annual License Fee (including hosting)				15,300	
							<b>625,105</b>	

HUMAN RESOURCES - Governance							
COA	IE	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>							
HR73	73	Contributions & Reimbursements	0	17,000	16,782	10,000	- Expected contribution towards employee health programs
<b>TOTAL OPERATING INCOME</b>			<b>0</b>	<b>17,000</b>	<b>16,782</b>	<b>10,000</b>	
<b>OPERATING EXPENDITURE</b>							
HR01	01	Salaries	(437,604)	(437,604)	(472,407)	(447,810)	- 5.7 FTE
HR01	06	Accrued Leave	(43,810)	(43,810)	(43,810)	(47,424)	- 5.7 FTE
HR02	02	Superannuation	(56,758)	(56,758)	(61,728)	(58,618)	- 5.7 FTE
HR04	05	Training	(6,000)	(6,000)	(5,579)	(9,000)	
HR05	03	Workers Compensation	(7,150)	(7,150)	(5,688)	(7,358)	- 5.7 FTE
HR06	04	Staff Uniforms	0	0	0	(600)	- PPE Safety Officer
HR07	07	Recruitment Expenses	0	0	(3,825)	0	
HR08	09	Employee Health Programs	(19,000)	(19,000)	(18,665)	(24,600)	- EAP, skin screening, injury prevention & immunisation programs. Partly funded by contribution.
HR11	27	Mobile Telephone	(3,300)	(3,300)	(2,811)	(1,560)	- Charges for 2 phone and an iPad
HR12	38	Subscriptions Memberships & Licences	(16,500)	(16,500)	(14,231)	(15,558)	- WALGA, AHRI, Workplace Express, Health & Safety Handbook
HR14	37	Organisational Development	(15,000)	(15,000)	(15,453)	(39,650)	- Safety Rep training , First Aid, OSH Safety Award Committee, Leadership and other staff development programs
HR17	09	Consumables	(1,700)	(1,700)	(207)	(2,500)	- Take 5 booklets, etc
HR22	09	Employee Recognition	(12,600)	(12,600)	(18,496)	(12,000)	- Peer recognition program, annual service recognition program, cessation gifts
HR24	37	Refreshments	(2,000)	(2,000)	(483)	(1,200)	- Refreshments for OSH and organisational training
HR26	09	OSH Initiatives	(13,000)	(19,700)	(18,950)	(17,004)	- Stand up desks, WHS legislation updates and implementation program, OSH promotion items, COVID-19 stock. Funded from Self Insurance Reserve.
HR29	16	Contract Services	(10,000)	(10,000)	(12,338)	(29,000)	- External HR advice, job sizing, disputes, Fitness for Work assessments, EBA legal advice
HR40	98	Vehicle Operating Expenses	(7,500)	(7,500)	0	0	
HR41	08	Fringe Benefits Tax	(3,600)	(3,600)	(810)	0	

<b>HUMAN RESOURCES - Governance</b>							
COA	IE	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
HR51	16	Workforce Planning	(2,000)	(2,000)	0	(2,000)	- Allocation to assist with workforce planning process/project
HR55	01	Employee Paid Leave Other	(20,000)	(50,000)	(52,062)	(42,000)	- Shire paid parental leave scheme, emergency services volunteers leave, union delegate leave
HR58	51	Minor Equipment	(500)	(500)	(82)	(120)	- Minor non-capital equipment
<b>TOTAL OPERATING EXPENDITURE</b>			<b>(678,022)</b>	<b>(714,722)</b>	<b>(747,625)</b>	<b>(758,002)</b>	
<b>CAPITAL INCOME</b>							
<b>TOTAL CAPITAL INCOME</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>							
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>							
		Operating Income	0	17,000	16,782	10,000	
		Operating Expenses	(678,022)	(714,722)	(747,625)	(758,002)	
		Capital Income	0	0	0	0	
		Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>			<b>(678,022)</b>	<b>(697,722)</b>	<b>(730,843)</b>	<b>(748,002)</b>	

# **COMMUNITY DEVELOPMENT - Governance**

COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
CD71	71		Zone Room Café Lease fees	15,000	15,000	15,895	15,600	- Property lease fees - any surplus income to be transferred to the Youth Facilities Reserve
CD72	84		MRYP Hall Hire Income	1,200	1,200	0	1,200	- Hall hire fees
CD74	73		Contributions	0	0	0	0	
<b>CD75</b>	<b>67</b>		<b>Grant Income</b>	<b>2,071</b>	<b>57,071</b>	<b>15,343</b>	<b>226,000</b>	
	67	CDI124	National Volunteer Week	0	0	1,000	0	
	67	CDI164	Thank a Volunteer	0	2,000	2,000	0	
	67	CDI202	FRRR - In a Good Place	2,071	2,071	2,071	0	
	67	CDI170	WA Youth Week - Dept of Communities	0	0	1,500	0	
	67	CDI206	MRSAMM 2020	0	3,000	2,545	0	
	67	CDI207	Grab a Bite Grant (Lotterywest)	0	50,000	6,025	50,000	
	67	CDI217	Improve health & wellbeing - Mindful MR (Lotterywest)	0	0	201	176,000	- Community led initiatives to improve health & wellbeing
CD77	73		Community Development Income	5,000	5,000	4,383	5,000	- Traineeship, YActivate and Leadership camp registrations
CD79	84		Zone Room Hire Income	1,700	1,700	1,570	1,800	
<b>TOTAL OPERATING INCOME</b>				<b>24,971</b>	<b>79,971</b>	<b>37,192</b>	<b>249,600</b>	
<b>OPERATING EXPENDITURE</b>								
CD01	01		Salaries	(326,572)	(259,724)	(277,574)	(403,572)	- 5.3 FTE
CD01	06		Accrued Leave	(35,802)	(28,820)	(35,802)	(42,628)	- 5.3 FTE
CD02	02		Superannuation	(38,272)	(31,058)	(35,729)	(45,266)	- 5.3 FTE
CD04	05		Training	(5,000)	(5,000)	(2,758)	(6,000)	
CD05	03		Workers Compensation	(5,394)	(4,290)	(4,284)	(6,630)	- 5.3 FTE
CD06	04		Protective Clothing	(500)	(500)	0	(500)	
CD07	07		Recruitment	0	0	(2,039)	0	
CD11	27		Mobile Telephone	(600)	(600)	(582)	(600)	- Call charges for 1 mobile phone
CD12	38		Subscriptions Memberships & Licences	(1,500)	(1,500)	(182)	(1,650)	- MR CPD Discussion Group membership (\$015k), Urban Affairs subscription (\$1.2k)
CD15	09		Printing & Stationery	(500)	(500)	0	(500)	- Materials for activities
CD17	09		Consumables	(1,000)	(1,000)	(123)	(1,000)	- Consumables for stakeholders and other meetings
CD20	09		Equipment Repairs & Maintenance	(2,000)	(2,000)	(145)	(2,000)	- Reactive repairs and maintenance to equipment
CD24	37		Refreshments	(1,000)	(1,000)	(316)	(1,000)	
CD39	16		Integrated Planning	(10,000)	(10,000)	(6,618)	0	- Moved to Corporate Performance business unit
<b>CD42</b>	<b>16</b>		<b>Youth</b>	<b>(68,000)</b>	<b>(71,000)</b>	<b>(54,443)</b>	<b>(30,000)</b>	
	16	COM67	MRSAMM	0	(3,000)	(1,688)	0	
	16	COM114	Implementing the Youth Plan	(28,000)	(28,000)	(25,751)	(30,000)	- Implementation of youth plan outcomes and key events
	16	COM170	WA Youth Week - Dept of Communities	0	0	(1,500)	0	
	16	COM181	Youth Mental Health Services Partnership	(40,000)	(40,000)	(25,504)	0	
<b>CD43</b>	<b>16</b>		<b>Capacity Building</b>	<b>(10,500)</b>	<b>(12,500)</b>	<b>(11,202)</b>	<b>(14,000)</b>	

# COMMUNITY DEVELOPMENT - Governance

COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	16	COM123	Community group and volunteer support	(7,500)	(7,500)	(5,004)	(7,000)	- Includes costs for national week, thank a volunteers and network programs to build capacity of community social support
	16	COM164	Thank a Volunteer Event	(3,000)	(5,000)	(6,198)	(7,000)	- Shire funding for event
CD46	09		Margaret River Youth Precinct Facilities	(7,000)	(7,000)	(7,977)	(7,000)	
	Var	COM177	Building Maintenance	(1,000)	(1,000)	(41)	(1,000)	
	16	COM178	Building Operations	(6,000)	(6,000)	(7,936)	(6,000)	
CD47	16		Community Resilience	(65,071)	(65,071)	(55,902)	(12,000)	
	16	COM126	Community education and support	0	0	(66)	0	
	16	COM129	Emergency Recovery	(1,000)	(1,000)	0	0	- MR 2011 Fire anniversary
	16	COM131	Homelessness and Crisis Accommodation coordination	(30,000)	(30,000)	(30,000)	0	
	16	COM189	Community Resilience Plan	(12,000)	(12,000)	(1,228)	(12,000)	- Workshops and community group development, funded by \$10k carryover
	16	COM191	Osmington Community Recovery	0	0	(374)	0	
	16	COM192	Community Mental Health support	(20,000)	(20,000)	(21,139)	0	
	16	COM202	FRRR - In a Good Place	(2,071)	(2,071)	(3,095)	0	
CD48	16		Access & Inclusion	(20,000)	(20,000)	(16,264)	(32,500)	
	16	COM136	Implementing the AIP	(20,000)	(20,000)	(16,264)	(32,500)	- AIP Program funds (\$20k), AIP staff training program for design & built form (\$12.5k)
CD49	16		Arts & Culture	(62,000)	(38,100)	(6,818)	(42,000)	
	16	COM140	Implement the Creative Blueprint and Public Art Programs	(22,000)	(22,000)	(4,419)	(22,000)	- Project partly funded by 2020-21 carryover
	16	COM180	Indigenous Engagement	(40,000)	(16,100)	(2,400)	(20,000)	- Community and Cultural engagement programs and resources, part funded by \$14k carryover
CD50	44		Special Projects/Grants	(10,000)	(60,000)	(21,973)	(155,452)	
	16	COM205	Recreational Planning (MR, AU, Cwp)	(10,000)	(10,000)	0	0	
	16	COM207	Grab a Bite Grant (Lotterywest)	0	(50,000)	(10,420)	(50,000)	- Grant C/F from 2020-21 - expenditure to be matched by Grant
	16	COM217	Improve health & wellbeing - Mindful MR (Lotterywest)	0	0	(9,020)	(105,452)	- Mindful Margaret River project funded by Lotterywest grant. Salary of 0.71 FTE is budgeted under Community Development salaries. This expenditure relates to any payments to MMR and any other sundry related expenditure.
CD51	16		Age Friendly	(3,000)	(3,000)	(330)	(3,000)	
	16	COM145	Implement Age Friendly Community Plan	(3,000)	(3,000)	(330)	(3,000)	
CD52	44		Community Development & Events Grants	(20,000)	(20,000)	(30,725)	(160,000)	- Community Grants, incl Local Events in accordance with Policy GL27. Maximum grant of \$10,000 for Community Development and \$15,000 for Community Events.

COMMUNITY DEVELOPMENT - Governance								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
CD53	44		Community Organisation Operating Grants (Community)	0	0	0	(180,000)	- Community Grants in accordance with policy GL27. Maximum grant of \$50,000
	44	WK1431	Unallocated	0	0	0	(100,000)	Applications for these grants have been received
	44	WK1429	Allocated Just Homes (Agreement expires Date) Year 2 of 3	0	0	0	(30,000)	- Contribution was previously included in COM131
	44	WK1430	new - Allocated Arts MR (Agreement expires 30/06/22)	0	0	0	(50,000)	- Contribution was previously included in the HEART operating expenditure budget
CD54	44		Community Halls & Museums Grants	0	0	0	(70,000)	
	16	COM208	Augusta Historical Museum transfer from	0	0	0	(26,600)	
	16	COM209	Margaret River Historical Society	0	0	0	(9,000)	
	16	COM210	Gracetown Progress Association	0	0	0	(5,000)	
	16	COM211	Augusta Centennial Hall Management Committee	0	0	0	(6,900)	
	16	COM212	Cowaramup Hall Reserves & Residents Association	0	0	0	(10,000)	
	16	COM213	Karridale Hall Management Committee	0	0	0	(5,000)	
	16	COM214	Rosa Brook Sporting and Cultural Facilities Association Inc.	0	0	0	(2,500)	
	16	COM215	Alexandra Bridge Hall & Social Committee	0	0	0	(2,500)	
	16	COM216	Witchcliffe Progress Association	0	0	0	(2,500)	
CD40	10		Vehicle Operating Expenses	(10,080)	(10,080)	(5,405)	(10,080)	- Operating costs for Coord vehicle
CD41	08		Fringe Benefits Tax	(2,292)	(2,292)	(4,635)	(1,500)	- FBT on private use of vehicle
CD56	09		Minor Equipment	(1,000)	(1,000)	0	(1,000)	- Minor equipment for Zone room
CD57	16		Community Infrastructure Forward Planning	0	0	0	(10,000)	
CD98	51		Depreciation	(3,084)	(3,084)	(3,083)	(3,074)	- Depn on CCTV equipment
TOTAL OPERATING EXPENDITURE				(710,167)	(659,119)	(582,376)	(1,242,952)	
CAPITAL INCOME								
TOTAL CAPITAL INCOME				0	0	0	0	
CAPITAL EXPENDITURE								
CD89	16		Infrastructure	0	0	0	(15,000)	
	16	COM218	Shade Sail for MRYP BBQs	0	0	0	(15,000)	
TOTAL CAPITAL EXPENDITURE				0	0	0	(15,000)	
Business Unit Totals								
			Operating Income	24,971	79,971	37,192	249,600	
			Operating Expenses	(710,167)	(659,119)	(582,376)	(1,242,952)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	(15,000)	
TOTAL FOR BUSINESS UNIT				(685,196)	(579,148)	(545,184)	(1,008,352)	

LEGAL & GOVERNANCE - Governance								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
LG73	73		Contributions & Reimbursements	0	5,000	0	0	
LG79	83		Fines & Penalties (GST Free)	0	0	17,805	2,000	- For cases that go to court and the Shire is awarded damages etc.
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>5,000</b>	<b>17,805</b>	<b>2,000</b>	
<b>OPERATING EXPENDITURE</b>								
LG01	01		Salaries	(294,762)	(294,762)	(293,298)	(295,554)	- 3.3 FTE
LG01	06		Accrued Leave	(25,622)	(25,622)	(25,622)	(30,134)	- 3.3 FTE
LG02	02		Superannuation	(34,230)	(34,230)	(34,458)	(35,502)	- 3.3 FTE
LG03	17		Consultant	(5,000)	(5,000)	(6,486)	(5,000)	- Consultant fee used for LAMP - BAL assessment, sub-division costs.
LG04	05		Training & Conferences	(5,000)	(5,000)	(5,944)	(10,000)	
LG05	03		Workers Compensation	(4,758)	(4,758)	(3,780)	(4,836)	- 3.3 FTE
LG07	07		Recruitment	0	0	0	0	
LG11	27		Mobile Telephone	(480)	(480)	(413)	(1,880)	- 1 x mobile phone incl replacement
LG23	16		Risk Management	(15,000)	(20,000)	(12,979)	(5,000)	- Expenditure funded from reserve
LG25	16		Legal Expenses	(20,000)	(35,000)	(26,678)	(20,000)	- Legal fees on public interest prosecutions - such prosecutions likely to result in operating revenue under LG79
LG26	16		Legal - Other (Non-legal expert fees)	(4,800)	(4,800)	(2,886)	(5,000)	- Costs of local public advertising and gazettal of any local law amendments
LG50	16		Legal & Governance Projects	0	0	0	(15,000)	
	16	LGP01	Cemetery Management Project	0	0	0	(15,000)	- Project moved from Rangers job RNG06. Carryover from 2020-21
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(409,652)</b>	<b>(429,652)</b>	<b>(412,544)</b>	<b>(427,906)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	0	5,000	17,805	2,000	
			Operating Expenses	(409,652)	(429,652)	(412,544)	(427,906)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(409,652)</b>	<b>(424,652)</b>	<b>(394,739)</b>	<b>(425,906)</b>	



COMMUNICATIONS & MARKETING - Governance								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OPERATING EXPENDITURE</b>								
CM01	01		Salaries	(247,510)	(217,510)	(195,332)	(294,320)	- 3.6 FTE, note that 0.6 FTE is required for project management of the Shire Website project and is not an ongoing position
CM01	06		Accrued Leave	(26,820)	(26,820)	(26,832)	(31,890)	- 3.6 FTE
CM02	02		Superannuation	(29,540)	(29,540)	(27,382)	(34,684)	- 3.6 FTE
CM04	05		Training & Conferences	(4,000)	(4,000)	(5,920)	(5,000)	
CM05	03		Workers Compensation	(4,080)	(4,080)	(3,240)	(4,850)	- 3.6 FTE
CM07	07		Recruitment	0	0	(323)	0	
CM11	27		Mobile Telephone	(2,240)	(2,240)	(892)	(3,562)	- 2 x Plan costs, 2 x replacement I12
CM12	38		Subscriptions Memberships & Licences	(27,300)	(27,300)	(3,493)	(13,140)	- APRA, HIVO, Mailchimp, iStock, Linktiger, Dropbox, Social monitoring tool, QR code generator
CM15	16		Printing & Stationery	(18,000)	(18,000)	(520)	(3,000)	- Marketing printing (\$3k), carryover of banners moved to Asset Services
CM17	09		Consumables	0	0	0	0	
CM20	09		Equipment Repairs & Maintenance	0	0	(154)	(2,000)	- Photography equipment
CM22	16		Public Relations	(128,200)	(103,200)	(41,559)	(95,000)	- Photography (\$15k), Graphic Design (\$15k), contract support (\$40k), existing website management (\$5k), video production (\$10k), content strategy (\$10k), part funded by \$75k carryover
CM25	16		Advertising	0	(25,000)	(40,084)	(34,200)	
CM40	98		Vehicle Operating Expenses	(5,000)	(5,000)	(7,313)	0	
CM41	08		Fringe Benefits Tax	(239)	(239)	(783)	0	
<b>CM50</b>	<b>16</b>		<b>Special Projects</b>	<b>(306,000)</b>	<b>(313,000)</b>	<b>(239,394)</b>	<b>(260,000)</b>	
	16	CMP01	Major Events Grants	(143,500)	(93,500)	(102,500)	(150,000)	- Major event grant applications in accordance with Policy GL27 limits
	16	CMP02	Local Events	(87,500)	(144,500)	(114,765)	0	- moved to Community Development (CD52)
	16	CMP04	Shire Website & Digital Planning	(40,000)	(40,000)	(10,669)	(100,000)	- Website rebuild - external development costs (majority of project management is in-house and are included in employee expenses for this project)
	16	CMP05	Regional tourism - MOU with MRBTA	(10,000)	(10,000)	0	(10,000)	
	16	CMP06	Events strategy implementation	(15,000)	(15,000)	0	0	



COMMUNICATIONS & MARKETING - Governance								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	16	CMP07	Main Street Project Communications	(10,000)	(10,000)	(11,460)	0	
CM58	09		Minor Equipment	(2,000)	(2,000)	(165)	(250)	- CF Cards
CM98	51		Depreciation	(780)	(780)	(889)	(886)	- Depn on Marketing Camera
TOTAL OPERATING EXPENDITURE				(801,709)	(778,709)	(594,275)	(782,782)	
CAPITAL INCOME								
TOTAL CAPITAL INCOME				0	0	0	0	
CAPITAL EXPENDITURE								
TOTAL CAPITAL EXPENDITURE				0	0	0	0	
<u>Business Unit Totals</u>								
			Operating Income	0	0	0	0	
			Operating Expenses	(801,709)	(778,709)	(594,275)	(782,782)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
TOTAL FOR BUSINESS UNIT				(801,709)	(778,709)	(594,275)	(782,782)	

COMMUNITY FIRE & EMERGENCY SERVICES - Law, Order and Public Safety								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>Emergency Management</b>								
<b>OPERATING INCOME</b>								
EM75	67		Operating Grants - ESL	36,650	36,650	27,488	58,467	- 2021-22 LGGS grant from DFES will be paid in quarterly instalments
<b>TOTAL OPERATING INCOME</b>				<b>36,650</b>	<b>36,650</b>	<b>27,488</b>	<b>58,467</b>	
<b>OPERATING EXPENDITURE</b>								
EM10	27		Telephone - SES Landline & Internet	(3,000)	(3,000)	(6,630)	(3,000)	- SES Landline & Internet (LGGS funded)
EM13	30		Insurance	0	0	(2,404)	0	
EM20	09		Equipment Repairs & Mtce.	(5,000)	(5,000)	(6,690)	(5,000)	- Maintenance of small plant and equipment (LGGS funded)
EM29			SES Other Goods & Services	(5,000)	(5,000)	(3,662)	(5,000)	- SES Volunteer training, printing & stationery, office equipment, Incident & training refreshments (LGGS funded)
EM40	98		Vehicle Operating Expenses	(17,000)	(17,000)	(12,406)	(17,000)	- Registration, insurance, fuel & servicing of vehicles, boats, trailers & ATV (LGGS funded)
EM58	09		Non Capital Equipment	(6,650)	(6,650)	(7,221)	(28,467)	- Purchase of non-capital equipment (LGGS funded)
			<b>SES LGGS Scheme Approved Application</b>	<b>(36,650)</b>	<b>(36,650)</b>	<b>(39,012)</b>	<b>(58,467)</b>	
EM98	51		Depreciation	(33,072)	(33,072)	(26,931)	(26,857)	- Depn on SES vehicles
			<b>Shire Funded</b>	<b>(33,072)</b>	<b>(33,072)</b>	<b>(26,931)</b>	<b>(26,857)</b>	
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(69,722)</b>	<b>(69,722)</b>	<b>(65,943)</b>	<b>(85,324)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Fire Prevention</b>								
<b>OPERATING INCOME</b>								
FP73	67		Other Grants	351,000	391,206	177,763	400,000	
	67	FPI029	Bushfire Mitigation Activities Fund Grant	351,000	391,206	177,763	400,000	- Funds MAF expenditure (refer FRE23)
FP74	73		Contributions (non ESL)	60,000	60,000	78,435	62,000	
FP75	67		Operating Grants - ESL	391,395	323,884	433,963	273,188	- ESL Operating Grant - LGGS 21-22 submission
<b>TOTAL OPERATING INCOME</b>				<b>802,395</b>	<b>775,090</b>	<b>690,161</b>	<b>735,188</b>	
<b>OPERATING EXPENDITURE</b>								
			<b>BFB LGGS Scheme Funding</b>					
FP06	09		Protective Clothing	(89,000)	(51,030)	(42,801)	(50,000)	- BFB PPE (LGGS funded)
FP13	30		Insurance	(75,970)	(75,970)	(71,672)	(60,776)	- Annual premiums - Bushire Insurance, BFB Vehicles. (LGGS funded)

COMMUNITY FIRE & EMERGENCY SERVICES - Law, Order and Public Safety								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
FP20	16		Equipment Repairs & Maintenance	(25,000)	(25,000)	(13,951)	(18,000)	- Fire Hose testing, Service First Aid, Extinguishers, pumps & generators. Fighting Foam, General repairs & maintenance of equipment (LGGS funded)
FP28	16		Building Maintenance	(15,000)	(15,000)	(23,903)	(10,000)	- (LGGS funded)
FP31			Bush Fire Brigades Other Goods and Services	(20,000)	(15,000)	(8,260)	(16,000)	- (LGGS funded)
FP35	25		Utilities	(28,000)	(28,000)	(25,341)	(19,965)	- (LGGS funded)
FP40	98		Vehicle Operating Expenses	(90,000)	(90,000)	(63,374)	(60,000)	- BFB vehicles (LGGS funded)
FP58	09		Non-Capital Equipment	(53,425)	(28,884)	(37,968)	(38,447)	- Non-capital equipment purchases in accordance
			<b>BFB LGGS Scheme Approved Application</b>	<b>(396,395)</b>	<b>(328,884)</b>	<b>(287,270)</b>	<b>(273,188)</b>	
FP01	01		Salaries	(142,324)	(142,324)	(156,752)	(149,800)	- 1.8 FTE
FP01	06		Accrued Leave	(10,660)	(10,660)	(10,660)	(14,884)	- 1.8 FTE
FP02	02		Superannuation	(15,548)	(15,548)	(16,103)	(16,226)	- 1.8 FTE
FP04	05		Training/Conferences	(2,000)	(2,000)	(1,604)	(1,000)	
FP05	03		Workers Compensation	(2,274)	(2,274)	(1,800)	(2,446)	- 1.8 FTE
FP07	07		Recruitment	(3,000)	(3,000)	(1,685)	(3,000)	- Volunteer recruitment expenses.
FP11	27		Mobile Telephone	(3,440)	(3,440)	(3,722)	(1,440)	- CESM Phone & tablet
FP12	38		Subscriptions	(2,000)	(2,000)	(1,635)	(2,000)	- Bartco - subscription to webstudio to enable online access to FDR signs
FP18	20		CESM Vehicle Leasing	(22,704)	(22,704)	0	0	
FP19	98		CESM Vehicle Operating Costs	(7,135)	(7,135)	(7,858)	(7,200)	
FP29	16		<b>Contract Services</b>	<b>(449,700)</b>	<b>(474,906)</b>	<b>(213,391)</b>	<b>(498,700)</b>	
	16	FRE07	Community Fire and Emergency Services Support	(9,200)	(9,200)	(7,128)	(9,200)	
	16	FRE08	Maintain Strategic Firebreaks	(15,000)	(15,000)	(9,544)	(15,000)	
	16	FRE10	Plan & Undertake Hazard Reduction Burns on Council Land	(20,000)	(20,000)	(1,833)	(20,000)	Part funded by \$18k carryover
	16	FRE11	Fire contribution - plant and equipment mobilisation	(10,000)	(10,000)	(480)	(10,000)	
	16	FRE12	Refilling Emergency Water Supplies	(10,000)	(10,000)	(2,701)	(10,000)	
	16	FRE14	BFAC/ LEMC Committee Support	(3,000)	(3,000)	(845)	(3,000)	
	16	FRE15	Support to fire fighting activities	(8,500)	(8,500)	(3,423)	(8,500)	
	16	FRE16	Communications	(3,000)	(3,000)	(5,976)	(3,000)	
	16	FRE21	Council Emergency Services building driveway and drainage maintenance	(20,000)	(5,000)	0	(20,000)	Part funded by \$5k carryover
	16	FRE23	Bushfire Mitigation Activity Fund (MAF)	(351,000)	(391,206)	(181,462)	(400,000)	- Funded by MAF grant (refer FPI029)
FP32	15		Maintenance of Council Emergency Water Supplies	0	(15,000)	(280)	(15,000)	
FP96	51		Amortisation of ROU Assets	0	(21,000)	(19,634)	(10,407)	- Depreciation on leased CESM Vehicle & POD
FP98	51		Depreciation	(422,940)	(492,940)	(552,402)	(557,289)	- Depn on BFB buildings & vehicles

COMMUNITY FIRE & EMERGENCY SERVICES - Law, Order and Public Safety								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
			<i>Shire Funded</i>	(1,083,725)	(1,214,931)	(987,527)	(1,279,392)	
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(1,480,120)</b>	<b>(1,543,815)</b>	<b>(1,274,797)</b>	<b>(1,552,580)</b>	
<b>CAPITAL INCOME</b>								
FP76	70		Grant Income	1,101,000	1,101,000	501,594	178,000	
	70	FPI031	Witchcliffe Light Tanker Fire Appliance	178,000	178,000	0	178,000	- Initially budgeted for 2020-21
	70	FPI035	Rosa Brook Light Tanker Fire Appliance (DFES)	178,000	178,000	0	0	
	70	FPI037	Wallcliffe Light Tanker Fire Appliance (DFES)	178,000	178,000	0	0	
	70	FPI042	Karridale 3.4 Tanker Fire Appliance (DFES)	567,000	567,000	501,594	0	
<b>TOTAL CAPITAL INCOME</b>				<b>1,101,000</b>	<b>1,101,000</b>	<b>501,594</b>	<b>178,000</b>	
<b>CAPITAL EXPENDITURE</b>								
FP88	16		Land & Buildings	0	0	0	0	
FP93	55		Plant & Equipment	(1,101,000)	(1,101,000)	(501,594)	(178,000)	
	55	FP031	Witchcliffe Light Tanker Fire Appliance	(178,000)	(178,000)	0	(178,000)	- Initially budgeted for 2020-21
	55	FP035	Rosa Brook Light Tanker Fire Appliance (DFES)	(178,000)	(178,000)	0	0	
	55	FP037	Wallcliffe Light Tanker Fire Appliance (DFES)	(178,000)	(178,000)	0	0	
	55	FP042	Karridale 3.4 Tanker Fire Appliance (DFES)	(567,000)	(567,000)	(501,594)	0	
FP95	55		Donated Assets (Infrastructure)	0	0	0	0	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>(1,101,000)</b>	<b>(1,101,000)</b>	<b>(501,594)</b>	<b>(178,000)</b>	
<b>Business Unit Totals</b>								
			Operating Income	839,045	811,740	717,649	793,655	
			Operating Expenses	(1,549,842)	(1,613,537)	(1,340,740)	(1,637,905)	
			Capital Income	1,101,000	1,101,000	501,594	178,000	
			Capital Expenditure	(1,101,000)	(1,101,000)	(501,594)	(178,000)	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(710,797)</b>	<b>(801,797)</b>	<b>(623,091)</b>	<b>(844,250)</b>	

<b>RANGERS - Law Order &amp; Public Safety</b>								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
			<b>Infringements</b>					
RI61	83		Dog Infringements	4,000	4,000	13,528	8,000	- Offences related to Dog Act/Local Laws
RI62	83		Parking Infringements	7,000	7,000	14,502	7,000	- Offences related to Local Laws/Disabled Parking
RI63	83		Illegal Camping Infringements	5,000	5,000	11,246	5,500	- Offences related to camping in public places
RI64	83		Bushfire Infringements	6,000	6,000	5,314	5,000	- Offences related to Bush Fires Act
RI65	83		Litter Infringements	0	0	1,269	0	
RI66	83		Cat Infringements	600	600	0	500	- Offences related to Cat Act/Local Laws
RI67	83		Stock Infringements	500	500	0	0	
RI68	83		Other Infringement charges	600	600	1,351	0	
			<b>Rangers</b>					
RG80	84		Licenses/Permits (GST Free)	60,000	60,000	53,412	61,500	- Dog and Cat registrations
RG81	84		Fees and Charges (GST free)	6,000	6,000	13,715	8,000	- Orders & Requisitions
RG82	84		Sundry Income	3,900	3,900	3,495	3,900	- Cemeteries Sundry Income
RG86	84		Private Strategic Firebreak Recoveries	5,000	5,000	0	5,000	
<b>RG87</b>	<b>84</b>		<b>Fees &amp; Charges</b>	<b>49,964</b>	<b>49,964</b>	<b>66,795</b>	<b>35,900</b>	- Cemetery, Animal Control, Fire Control fees
<b>TOTAL OPERATING INCOME</b>				<b>148,564</b>	<b>148,564</b>	<b>184,628</b>	<b>140,300</b>	
<b>OPERATING EXPENDITURE</b>								
RG01	01		Salaries	(405,626)	(405,626)	(399,299)	(415,326)	- 5.5 FTE
RG01	06		Accrued Leave	(39,598)	(39,598)	(39,598)	(41,666)	- 5.5 FTE
RG02	02		Superannuation	(47,800)	(47,800)	(50,588)	(49,230)	- 5.5 FTE
RG04	05		Training & Conferences	(9,000)	(9,000)	(2,518)	(9,000)	
RG05	03		Workers Compensation	(6,618)	(6,618)	(5,304)	(6,800)	- 5.5 FTE
RG06	04		Protective Clothing	(4,500)	(4,500)	(3,388)	(3,500)	- Uniforms & PPE
RG07	07		Recruitment	0	0	(3,686)	0	
RG11	27		Mobile Telephone	(6,400)	(6,400)	(6,256)	(3,000)	- 5 x mobiles, 2 alarms
RG12	38		Subscriptions Memberships & Licences	(2,190)	(2,190)	(2,242)	(2,450)	- WA Rangers Association membership, Spectur shark warning system
RG16	13		Printing & Stationery	(11,000)	(11,000)	(8,146)	(11,000)	- Animal Registration Renewals, Firebreak Notice, Infringement rolls, Dog Exercise Area brochures
RG17	09		Consumables	(2,000)	(2,000)	(1,758)	(2,016)	- Pound food, cleaning products, dog leads, dog treats, cat litter, animal food, disposable gloves, hand sanitiser, etc
RG20	15		Equipment Repairs & Mtce.	(500)	(500)	(442)	(400)	- General equipment repairs and maintenance
RG24	37		Refreshments & Entertainment	(500)	(500)	(120)	(400)	- South West Rangers meeting, quarterly training
RG25	19		Advertising	(2,500)	(2,500)	(1,993)	(2,500)	- Dog & Cat Registration campaign, gazettal of notices
RG28	09		Animal Management Facility - Building Maintenance	(1,000)	(1,000)	(106)	(1,000)	- General building maintenance - Animal Management Facility

<b>RANGERS - Law Order &amp; Public Safety</b>								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
RG29	16		<b>Contract Services</b>	<b>(31,200)</b>	<b>(31,200)</b>	<b>(3,700)</b>	<b>(14,300)</b>	
	16	RNG01	Section 33 Works	(5,000)	(5,000)	0	(5,000)	- Carry out firebreak work, recoverable as a charge/rate on the property (FRI03)
	16	RNG03	Local laws for Cats, Fencing, Camping and Dogs	(7,500)	(7,500)	0	(4,000)	- Review and update of local laws
	16	RNG06	Cemetery Management Plan	(15,000)	(15,000)	0	0	
	16	RNG08	Abandoned vehicle towing	(1,500)	(1,500)	(500)	(1,500)	- Removal of abandoned vehicles
	16	RNG10	Fire Restriction signage changeovers	(2,200)	(2,200)	(2,260)	(2,200)	- Changeover of signage advising of fire restrictions
	16	RNG15	After Hours Call Service	0	0	(940)	(1,600)	- After Hours Telephone Answering Service
RG37	16		Vehicle Search & Fines Enforcement fees	(4,200)	(4,200)	(3,796)	(3,000)	- Prosecutions, Fines Enforcement Registry
RG40	98		Vehicle Operating Expenses	(43,200)	(63,200)	(74,931)	(80,000)	- Operating costs for 4 vehicles, incl depreciation
RG48	09		Animal Control Expenses	(3,000)	(3,000)	(514)	(2,500)	- Vet expenses, registration tags, leads, cat carriers, etc
RG49	16		<b>Burials Expenditure</b>	<b>(29,700)</b>	<b>(29,700)</b>	<b>(28,726)</b>	<b>(30,000)</b>	
	16	CME03	Cowaramup Niche wall	(1,200)	(1,200)	(366)	0	
	16	CME04	Karridale Cemetery	(7,500)	(7,500)	(15,767)	(15,000)	- Cost of internments (recouped RG87)
	16	CME05	Margaret River Cemetery	(21,000)	(21,000)	(12,593)	(15,000)	- Cost of internments (recouped RG87)
RG50	16		<b>Projects</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>0</b>	<b>(2,000)</b>	
	16	RNG14	Implementation of Mobile WorkForce & Inspection Apps	(5,000)	(5,000)	0	(2,000)	
RG58	09		Minor Equipment	(9,000)	(9,000)	(4,788)	(5,000)	- New signs for Gnarabup and Parkwater following 2021 review (\$3k), other signs (\$2k)
RG98	51		Depreciation	(4,032)	(4,032)	(7,585)	(4,074)	- Depn on Building & equipment
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(668,564)</b>	<b>(688,564)</b>	<b>(649,484)</b>	<b>(689,162)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
RG88	55		<b>Buildings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
RG89	55		<b>Infrastructure</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(2,408)</b>	<b>0</b>	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>(10,000)</b>	<b>(10,000)</b>	<b>(2,408)</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	148,564	148,564	184,628	140,300	
			<b>Operating Expenses</b>	(668,564)	(688,564)	(649,484)	(689,162)	
			<b>Capital Income</b>	0	0	0	0	
			<b>Capital Expenditure</b>	(10,000)	(10,000)	(2,408)	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(530,000)</b>	<b>(550,000)</b>	<b>(467,264)</b>	<b>(548,862)</b>	

BEACH LIFEGUARDS Law Order & Public Safety								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
OPERATING INCOME								
TOTAL OPERATING INCOME				0	0	0	0	
OPERATING EXPENDITURE								
BL20	16		Equipment Repairs and Maintenance	0	0	(65)	0	
BL25	16		Advertising	(200)	(200)	(543)	0	
BL28	16		Building Maintenance	(1,600)	(1,600)	0	(2,700)	- Reactive painting & roller door maintenance of lifeguard shed
BL29	16		Contract Services (SLWA)	(141,000)	(159,000)	(158,764)	(163,975)	- Service contract with SLSWA for MR Rivermouth beach
BL40	98		Vehicle Operating Expenses	0	0	(945)	(1,000)	- BL Trailer P1TIM843 Registration & Service
TOTAL OPERATING EXPENDITURE				(142,800)	(160,800)	(160,390)	(167,675)	
CAPITAL INCOME								
TOTAL CAPITAL INCOME				0	0	0	0	
CAPITAL EXPENDITURE								
TOTAL CAPITAL EXPENDITURE				0	0	0	0	
Business Unit Totals								
			Operating Income	0	0	0	0	
			Operating Expenses	(142,800)	(160,800)	(160,390)	(167,675)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
TOTAL FOR BUSINESS UNIT				(142,800)	(160,800)	(160,390)	(167,675)	

LIBRARIES Recreation and Culture								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
LI75	67		Grants	7,700	7,700	3,518	7,640	
LI81	84		Fees and Charges (GST free)	8,400	8,400	3,151	8,500	- Overdue, lost or damaged items administration
LI82	84		Sundry Income	0	0	1,397	0	
LI87	84		Fees & Charges	24,000	24,000	23,637	24,400	- Copying, coffee, ILLS and other fees and charges
<b>TOTAL OPERATING INCOME</b>				<b>40,100</b>	<b>40,100</b>	<b>31,703</b>	<b>40,540</b>	
<b>OPERATING EXPENDITURE</b>								
LI01	01		Salaries	(620,308)	(655,308)	(654,118)	(655,018)	- 8 FTE
LI01	06		Accrued Leave	(47,084)	(47,084)	(47,084)	(59,996)	- 8 FTE
LI02	02		Superannuation	(70,006)	(70,006)	(81,432)	(78,858)	- 8 FTE
LI04	05		Training	(6,000)	(6,000)	(4,179)	(6,000)	
LI05	03		Workers Compensation	(9,920)	(9,920)	(7,884)	(10,636)	- 8 FTE
LI06	04		Staff Uniforms	(3,000)	(3,000)	(2,240)	(3,000)	
LI07	07		Recruitment	0	0	(1,363)	0	
LI10	27		Telephone	(500)	(500)	0	0	
LI11	27		Mobile Telephone	(1,680)	(1,680)	(1,411)	(3,570)	- Augusta Emergency, Mgr mobile & iPad plan charges and Mgr replacement.
LI12	38		Subscriptions, Memberships & Licences	(28,800)	(28,800)	(24,987)	(31,204)	- Magazines and papers, online tutoring and other subscriptions, Corporate memberships
LI15	09		Printing & Stationery	(14,625)	(14,625)	(13,906)	(14,500)	- Stationery, printing of brochures, barcodes, promo, RFID tags, book covering materials
LI16	18		Postage	(2,200)	(2,200)	(1,979)	(2,200)	- Courier SLWA for both libraries
LI17	09		Consumables	(9,000)	(9,000)	(6,792)	(9,090)	- Coffee machine, Spring Water, Kitchen supplies and other consumables (incl toilet paper, hand towels)
LI20	16		Equipment Repairs & Maintenance	(3,000)	(3,000)	(1,855)	(2,500)	- Coffee machine service & repairs, chair cushion replacement, other miscellaneous items
LI22	16		Public Relations (Events & Activities)	(7,050)	(7,050)	(7,155)	(7,100)	- Program promotions including adult literacy, better beginnings & junior programs
LI24	37		Refreshments	(2,100)	(2,100)	(289)	(2,100)	- Refreshments for promotions, events, author talks, etc
LI25	16		Advertising	(3,000)	(3,000)	(2,719)	(3,000)	- General advertising of events and services
LI26	16		Building Operations	(6,300)	(6,300)	(5,618)	(11,050)	- Cleaning of carpets, chairs and paving, security call outs, Cleaning contractor for leave cover
LI28	16		Building Maintenance	(500)	(500)	0	(750)	- Reactive building maintenance and minor repairs
LI30	09		Landscape Maintenance	(2,420)	(2,420)	(1,309)	(2,500)	- Outdoor garden library maintenance services and materials, incl reticulation
LI35	25		Electricity Charges	(16,000)	(16,000)	(13,610)	(16,200)	
LI49	22		Stock	(69,000)	(69,000)	(73,793)	(69,700)	- Library stock purchases



LIBRARIES Recreation and Culture								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
LI50	16		Special Projects	(7,700)	(7,700)	(3,624)	(7,640)	- Grant funded expenditures
LI51	41		Travelling & Accommodation	(500)	(500)	(15)	(500)	
LI58	09		Minor Equipment	(5,000)	(5,000)	(5,758)	(2,500)	- Replacement chairs
LI98	51		Depreciation	(54,420)	(54,420)	(53,494)	(53,347)	- Depn on Building & equipment
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(990,113)</b>	<b>(1,025,113)</b>	<b>(1,016,613)</b>	<b>(1,052,959)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
LI88			Buildings	0	0	0	0	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	40,100	40,100	31,703	40,540	
			Operating Expenses	(990,113)	(1,025,113)	(1,016,613)	(1,052,959)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(950,013)</b>	<b>(985,013)</b>	<b>(984,911)</b>	<b>(1,012,419)</b>	

ENVIRONMENTAL HEALTH - Health and Administration								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
HI80	84		Food Premises Registrations and Annual Fees (GST free)	3,600	8,700	10,501	65,000	- Food Business Fees
HI81	84		Fees and Charges (GST free)	29,220	69,220	80,314	50,000	- Lodging Houses, Caravan & Camping, Section 39, Wastewater, Assessments & Search, Public Buildings, Noise Monitoring, Offensive Trades, Water Sampling, Skin Penetration, DOLA EAS.
HI87	84		Health Fees & Charges	600	600	1,322	650	- NMP approval, Hire of noise monitoring equipment, Reg 13 approval, skin penetration establishment notification
HI88	84		Event Fees & Charges	6,000	6,000	4,622	20,000	- Event & Trader Fees
<b>TOTAL OPERATING INCOME</b>				<b>39,420</b>	<b>84,520</b>	<b>96,759</b>	<b>135,650</b>	
<b>OPERATING EXPENDITURE</b>								
HI01	01		Salaries	(438,710)	(438,710)	(419,998)	(456,754)	- 5.5 FTE
HI01	06		Accrued Leave	(46,696)	(46,696)	(46,696)	(48,542)	- 5.5 FTE
HI02	02		Superannuation	(54,836)	(54,836)	(51,757)	(57,306)	- 5.5 FTE
HI04	05		Training	(12,000)	(12,000)	(9,259)	(12,000)	
HI05	03		Workers Compensation	(7,214)	(7,214)	(5,736)	(7,514)	- 5.5 FTE
HI06	04		Protective Clothing	(1,020)	(1,020)	(424)	(1,000)	
HI07	07		Recruitment	0	0	(1,140)	0	
HI11	27		Mobile Telephone	(5,940)	(5,940)	(4,371)	(6,690)	- 6 x mobile services, 3 replacement handsets
HI12	38		Subscriptions & Publications	(2,100)	(2,100)	(3,717)	(5,500)	- EHA, Foodsafe, LHAAC
HI16	16		Sample Testing costs	(2,400)	(2,400)	(108)	(2,400)	- Costs to sample water, food, soil, etc
HI17	09		Consumables	(1,200)	(1,200)	(2)	(1,200)	- Items such as batteries and pool testing tablets
HI20	09		Equipment Repairs & Maintenance	(1,570)	(1,570)	(1,186)	(1,500)	- Calibration of thermometers & noise monitoring equipment, water station filters
HI24	37		Refreshments	(600)	(600)	0	(1,000)	- Hosting of workshops & meetings
HI25	19		Advertising	(1,500)	(1,500)	(181)	(1,500)	- Informational advertising for food safety, etc
HI29	16		Contract Services	(3,000)	(3,000)	(2,780)	(18,000)	- Mosquito monitoring and trapping contractor (\$3k), Contractor/consultant for EH work (\$10k), Mosquito Control (\$5k)
HI40	98		Vehicle Operating Expenses	(9,000)	(9,000)	(6,373)	(4,000)	
HI41	08		Fringe Benefits Tax	(1,692)	(1,692)	(1,242)	0	
HI50			Special Projects	(6,000)	(6,000)	0	(15,000)	
	16	HIS02	Public Health Plan	(6,000)	(6,000)	0	(15,000)	- Consultancy and other costs associated with implementation of the Public Health Plan (includes carryover of \$6k)
HI58	12		Minor Equipment	(7,000)	(7,000)	(1,656)	(6,000)	- Replacement of testing and other equipment
HI98	51		Depreciation	(3,996)	(3,996)	(3,778)	(3,767)	- Depn on equipment
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(606,474)</b>	<b>(606,474)</b>	<b>(560,405)</b>	<b>(649,673)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	39,420	84,520	96,759	135,650	
			Operating Expenses	(606,474)	(606,474)	(560,405)	(649,673)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(567,054)</b>	<b>(521,954)</b>	<b>(463,647)</b>	<b>(514,023)</b>	

OUTSIDE SCHOOL HOURS CARE - Education and Welfare								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
ED75	67		Grant Income	47,500	47,500	28,567	0	
ED81	84		Fees and Charges (GST free)	400,000	400,000	374,577	402,000	
ED82	84		Sundry Income - Creche (GST free)	4,950	4,950	5,298	4,800	
ED86	73		Inclusion Support Programme	0	0	4,968	6,000	
<b>TOTAL OPERATING INCOME</b>				<b>452,450</b>	<b>452,450</b>	<b>413,410</b>	<b>412,800</b>	
<b>OPERATING EXPENDITURE</b>								
ED01	01		Salaries	(243,568)	(243,568)	(301,427)	(254,450)	- 4.3 FTE
ED01	06		Accrued Leave	(13,870)	(13,870)	(13,870)	(27,104)	- 4.3 FTE
ED02	02		Superannuation	(28,262)	(28,262)	(43,286)	(28,770)	- 4.3 FTE
ED04	05		Training	(6,000)	(6,000)	(2,058)	(9,000)	
ED05	03		Workers Compensation	(3,834)	(3,834)	(3,048)	(4,186)	- 4.3 FTE
ED06	04		Staff Uniforms	(1,450)	(1,450)	(1,662)	(1,700)	
ED07	07		Recruitment	0	0	(6,010)	0	
ED11	27		Mobile Telephone	(2,640)	(2,640)	(2,497)	(3,264)	- 3 phones, replacement phone and iPad
ED12	38		Subscriptions, Memberships & Licences	(1,250)	(1,250)	(2,302)	(2,098)	- ECRU, The Pod, Child Aust, Alliance
ED17	09		Consumables	(7,100)	(7,100)	(5,767)	(7,500)	- Cleaning & first aid supplies, Wristbands, Arts & Crafts materials for school holiday care
ED20	09		Equipment Repairs & Maintenance	(200)	(200)	(344)	(600)	- Reactive maintenance of equipment
ED24	37		Refreshments	(10,500)	(10,500)	(8,105)	(9,200)	- Refreshments for children, offset by fees
ED25	19		Advertising	(2,000)	(2,000)	0	(1,500)	- Centre website , Newspaper , etc
ED26	16		Vacation Care Activities	(12,000)	(12,000)	(12,958)	(12,750)	- School holiday activities - offset by fees
ED40	98		Vehicle Operating Expenses	(4,115)	(4,115)	(23,903)	(24,000)	- Operating expenses for Bus
ED45	16		Building Maintenance	(5,400)	(5,400)	(4,739)	(6,400)	- Reactive maintenance to building items such as gates, doors, fences, electrical, etc
ED46	16		Building Operations	0	0	(1,018)	(1,000)	- Skip bin
ED50			Special Projects - Grants	(47,500)	(47,500)	(28,567)	0	
ED58	09		Minor Equipment	(9,500)	(9,500)	(11,051)	(9,000)	- Sports equipment, education aids, tables, chairs, steam kits, vacuum cleaners, crèche equipment
ED98	51		Depreciation	(2,328)	(2,328)	(2,381)	(2,375)	- Depn on equipment
			<b>St Thomas More CPS Facility</b>	<b>(15,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
EC29	16		Contract Services	(15,000)	0	0	0	
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(416,517)</b>	<b>(401,517)</b>	<b>(475,295)</b>	<b>(404,897)</b>	

OUTSIDE SCHOOL HOURS CARE - Education and Welfare								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				0	0	0	0	
<b>CAPITAL EXPENDITURE</b>								
ED89	55		Infrastructure Assets	(10,000)	(10,000)	(3,300)	(6,700)	
	55	EDU05	Outside Play fencing	(10,000)	(10,000)	(3,300)	(6,700)	- Carryover from 2020-21. Fencing for additional outside play space as per Regulations
<b>TOTAL CAPITAL EXPENDITURE</b>				(10,000)	(10,000)	(3,300)	(6,700)	
<b>Business Unit Totals</b>								
			Operating Income	452,450	452,450	413,410	412,800	
			Operating Expenses	(416,517)	(401,517)	(475,295)	(404,897)	
			Capital Income	0	0	0	0	
			Capital Expenditure	(10,000)	(10,000)	(3,300)	(6,700)	
<b>TOTAL FOR BUSINESS UNIT</b>				25,933	40,933	(65,185)	1,203	

WASTE SERVICES - Community Amenities								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
WA74	67		Operating Grants	0	46,107	46,107	65,493	- WALGA Bin Auditing/Tagging grant (\$6k), Remainder of DWER Better Bins grant (\$59.5k)
	67	WAG02	DWER - Better Bins Kerbside Collection Program Grant	0	0	0	59,493	- Remainder of Better Bins Plus: Go FOGO grant (Exp WA14)
	67	WAG03	WALGA - Bin Auditing Grant	0	0	0	6,000	- Bin Tagging Project (Exp WASP09)
WA76	84		Rural Waste Facility Pass	96,469	96,469	97,367	97,680	- 888 properties at \$110 each
WA78	84		Sales - Mulch	0	0	9,814	0	
WA79	84		Residential Bin Sales	0	0	1,109	0	
WA80	77		Recycling Sales	50,000	57,500	111,463	71,000	- Sales of recyclable material and items
	77	WK1481	Container Deposit Scheme - Refund	0	0	0	20,000	- income from container deposit scheme refunds
WA82	84		Sundry Income	0	0	1,039	0	
WA86	84		Transfer Station Site Charges	6,000	6,000	1,866	0	
WA88	76		Kerbside General Waste Collection	2,550,420	2,580,420	2,605,393	2,695,057	- Kerbside waste, FOGO & recycling collection services - residential & commercial - billed with property rates
WA89	84		Commercial Disposal	255,000	225,000	253,135	228,000	- Commercial waste disposal dockets - billed by invoices based on quantities/items
WA94	84		Davis Rd Waste Facility Site Charges	125,000	175,000	211,614	128,000	
WA95	77		Kerbside Recycling Charges	64,296	64,296	64,853	0	- Income included in WA88
WA96	75		Waste Facility Maintenance Rate	1,776,960	1,796,960	1,800,850	1,812,960	- Charge per rateable property for maintenance of waste facilities
WA97	84		Sullage Disposal Fees	28,500	28,500	74,753	29,900	
<b>TOTAL OPERATING INCOME</b>				<b>4,952,645</b>	<b>5,076,252</b>	<b>5,279,363</b>	<b>5,128,090</b>	
<b>OPERATING EXPENDITURE</b>								
WA01	01		Salaries Unallocated	(168,870)	(168,870)	(205,471)	(212,302)	- 2.5 FTE
WA01	06		Accrued Leave	(43,564)	(43,564)	(43,576)	(55,340)	- 7.6 FTE
WA02	02		Superannuation	(62,246)	(62,246)	(71,008)	(70,628)	- 7.6 FTE
WA04	05		Training & Conferences	(10,000)	(10,000)	(3,214)	(8,000)	- per adjusted TNA
WA05	03		Workers Compensation	(8,398)	(8,398)	(6,672)	(9,308)	- 7.6 FTE
WA06	04		Staff Uniforms	(1,500)	(1,500)	0	(1,500)	- Staff Uniforms and PPE
WA07	07		Recruitment	0	0	(1,905)	0	
WA11	27		Mobile Telephone	(1,920)	(1,920)	(951)	(1,782)	- 2 x mobile + 1 purchase for spare
WA12	38		Subscriptions & Memberships	(1,000)	(1,000)	0	(7,680)	- Subscriptions to Plastic Free July and Garage Sale Trail
WA13	42		Licenses	(8,000)	(8,000)	(7,714)	(8,200)	- DWER Licence fees waste sites

<b>WASTE SERVICES - Community Amenities</b>								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
WA14	16		Waste Education	(69,000)	(171,600)	(49,060)	(95,500)	- Part funded by Better Bins Plus Grant (\$59.5k). Events - Nappy workshops (\$1k), events and advertising (\$10k), Eco - tourism video (\$20k), Recycling station for Customer Service area (\$10k), FOGO complementary measures - Kitchen caddies (\$4.5k), compostable bags (\$25k), Terracycle boxes (\$5k), LFHW campaign (\$10k), Subsidies - Cloth nappy and feminine hygiene (\$5k), School waste education program (\$5k)
WA16	16		Printing & Stationery	(14,500)	(14,500)	(12,072)	(20,000)	- 2022/23 Waste Guide (\$16k), Waste Education stamps and stickers "I GO IN FOGO" (\$1k), Printing and stationery for Davis Road (\$3k)
WA20	16		Equipment Repairs & Maintenance	(30,000)	(30,000)	(31,305)	(21,000)	
WA40	98		Vehicle Operating Exps	(15,000)	(15,000)	(19,789)	0	
WA58	09		Minor Equipment	(2,000)	(2,000)	(610)	(5,000)	
WA98	51		Depreciation	(122,268)	(122,268)	(136,699)	(136,324)	- Depn on Buildings, Infrastructure & equipment
WA99	99		Waste Overhead Recovery	388,990	388,990	382,729	363,818	
				<b>(169,276)</b>	<b>(271,876)</b>	<b>(207,316)</b>	<b>(288,746)</b>	
<b>WA50</b>			<b>Special Projects</b>	<b>(121,700)</b>	<b>(121,700)</b>	<b>(51,437)</b>	<b>(133,500)</b>	
	16	WASP01	Environmental Improvement Planning	(25,000)	(25,000)	0	(25,000)	
	16	WASP02	Environmental Monitoring Davis Road Facility	(25,000)	(25,000)	(27,348)	(31,000)	- Groundwater monitoring program - Davis Road and Wallis Road Facilities (\$30k), Cockatoo Monitoring - Davis Road Facility (\$1k)
	16	WASP03	Waste site reviews and specialist advice	(30,000)	(30,000)	(1,080)	(10,000)	
	16	WASP05	Landfill Closure Management Plan - operational	(20,000)	(20,000)	0	(40,000)	
	16	WASP09	Residential Waste Audit	(3,000)	(3,000)	(4,635)	(7,500)	- Bin Auditing, part funded by WALGA Bin Tagging Grant (\$6k)
	44	WASP12	Contribution to South West Waste Group	(18,700)	(18,700)	(18,374)	(20,000)	- Group of South West Local Governments to progress waste regional waste strategies
<b>WA54</b>			<b>Waste Collection</b>	<b>(1,780,000)</b>	<b>(1,780,000)</b>	<b>(1,662,600)</b>	<b>(1,798,000)</b>	
	16	RUB1	Kerbside Recycling Collection & Bin Supply	(530,000)	(530,000)	(450,836)	(536,000)	- Kerbside recycling collection cost
	16	RUB2	General Refuse Collection & Bin Supply	(320,000)	(320,000)	(331,535)	(326,000)	- Commercial, Domestic & Event collections, bin purchase & delivery

<b>WASTE SERVICES - Community Amenities</b>								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
WA55	16	RUB6	FOGO Collection	(930,000)	(930,000)	(880,229)	(936,000)	- Kerbside FOGO collection cost
			<b>Waste Disposal Facilities</b>	<b>(998,000)</b>	<b>(1,153,000)</b>	<b>(1,109,168)</b>	<b>(1,202,136)</b>	
	Var	WD01	Davis Road Putrescible Waste Area	(365,000)	(405,000)	(383,885)	(400,000)	
	Var	WD02	Davis Road Inert Waste Area	(111,000)	(121,000)	(103,022)	(120,000)	
	Var	WD03	Davis Road Recycled Waste Area	(75,000)	(140,000)	(127,752)	(125,000)	- All costs associated with managing recyclables including transport costs, baling, processing, etc
	Var	WD04	Davis Road General	(365,000)	(405,000)	(437,631)	(400,000)	
	Var	WD12	Earthworks	(15,000)	(15,000)	(7,234)	(50,000)	- Maintenance of roads, internal access roads, drainage and water management in general access/ facility areas
	Var	WD13	Unallocated Waste Payroll	(2,500)	(2,500)	(12,886)	(38,636)	- Personal leave, meetings, downtime, etc not
	Var	WD14	Litter Control	(15,000)	(15,000)	(12,179)	(15,000)	- Site litter pollution control
	Var	W004	Waste Facility Fence Maintenance	(10,000)	(10,000)	0	(10,000)	
	Var	W006	Waste Facility Signage	(7,500)	(7,500)	(2,630)	(10,000)	- Davis Road upgrade & renewal signage
	Var	WD10	Wallis Rd Sullage Disposal Facility	(20,000)	(20,000)	(13,735)	(20,000)	- Maintenance Pond - transport & disposal of contents, Management Plan, monitoring & maintenance
	Var	W012	Contributions - Charity Stores Passes	(12,000)	(12,000)	(8,202)	(13,500)	- Not for profit charity stores waste disposal grants - allocated as used
			<b>Transfer Station Facilities</b>	<b>(195,000)</b>	<b>(195,000)</b>	<b>(162,992)</b>	<b>(180,000)</b>	
WA56	Var	WD05	Poole Road Transfer Station	(40,000)	(40,000)	(39,940)	(40,000)	
	Var	WD06	Alexander Bridge Transfer Station	(30,000)	(30,000)	(18,842)	(25,000)	
	Var	WD07	Rosa Brook Transfer Station	(35,000)	(35,000)	(28,004)	(30,000)	
	Var	WD08	Cowaramup Transfer Station	(80,000)	(80,000)	(69,362)	(70,000)	
	Var	WD09	East Augusta Disposal Site	(10,000)	(10,000)	(6,844)	(15,000)	
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(3,263,976)</b>	<b>(3,521,576)</b>	<b>(3,193,500)</b>	<b>(3,602,382)</b>	
<b>CAPITAL INCOME</b>								
WA75	70		Capital Grant Income	0	0	59,493	0	
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>59,493</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
WA70			<b>Infrastructure Waste Management</b>	<b>(985,000)</b>	<b>(985,000)</b>	<b>(745,558)</b>	<b>(730,000)</b>	
	16	WAS24	Fencing Landfill Site	(30,000)	(60,000)	(45,704)	0	
	16	WAS26	Davis Rd Drainage	(20,000)	(20,000)	(5,828)	(80,000)	- Establish new toe drains to suit final design level of capped landfill
	16	WAS27	Cap active landfill area	(100,000)	(100,000)	(17,500)	(500,000)	- Progressive capping of landfill as per LTFP (funded from reserve)



WASTE SERVICES - Community Amenities								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	16	WAS29	Sealing Davis Rd internal roads	(70,000)	(40,000)	(2,348)	0	
	16	WAS35	Active Cell preparation & progressive rehabilitation	(700,000)	(700,000)	(628,949)	0	
	16	WAS43	Davis Rd Site Water	(30,000)	(30,000)	(26,489)	0	
	16	WAS52	Davis Road Construction of New Monitoring Wells	(35,000)	(35,000)	(18,740)	0	
	16	WAS55	Development of Davis Road Recycling and Waste Transfer Stn	0	0	0	(150,000)	- Initial concept planning, survey and design costs. Project likely to take 3 - 4 years to completion (funded from reserve)
WA71			<b>Furniture &amp; Equipment</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(50,197)</b>	<b>(120,000)</b>	
	16	WAS38	Hooklift Bin Renewal (including Hooklift mounted water tank)	(50,000)	(50,000)	(48,400)	(50,000)	- Purchase of hooklift bins - scheduled replacement
	09	WAS44	Point of Sale (POS) System	(5,000)	(5,000)	(1,797)	0	
	09	WAS46	Equipment to improve manual handling for Transfer Stations	(20,000)	(20,000)	0	(20,000)	- Bin Lifter
	09	WAS56	Leachate Transfer Pump - Davis Rd	0	0	0	(30,000)	
	09	WAS57	Weather proof storage container - Davis Rd	0	0	0	(20,000)	
WA72			<b>Buildings</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(4,840)</b>	<b>(30,000)</b>	
	16	WAS49	Security Cameras/Lights	(5,000)	(5,000)	(4,840)	(30,000)	- Security cameras and lighting for Davis Road facility and transfer stations
WA93			<b>Plant &amp; Equipment</b>	<b>(450,000)</b>	<b>(466,730)</b>	<b>(466,730)</b>	<b>(8,000)</b>	
	16	WAS53	New Tracked Loader	(450,000)	(466,730)	(466,730)	0	
	16	WAS54	Tandem axle 8x5 trailer	0	0	0	(8,000)	- Purchase of galvanised tandem axle 8x5 trailer
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>(1,515,000)</b>	<b>(1,531,730)</b>	<b>(1,267,325)</b>	<b>(888,000)</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	4,952,645	5,076,252	5,279,363	5,128,090	
			<b>Operating Expenses</b>	(3,263,976)	(3,521,576)	(3,193,500)	(3,602,382)	
			<b>Capital Income</b>	0	0	59,493	0	
			<b>Capital Expenditure</b>	(1,515,000)	(1,531,730)	(1,267,325)	(888,000)	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>173,669</b>	<b>22,946</b>	<b>878,031</b>	<b>637,708</b>	



PLANNING & DEVELOPMENT SERVICES - Community Amenities								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
TP79	83		Fines & Penalties	2,000	2,000	1,161	2,000	- Holiday home compliance infringements
TP81	84		Fees and Charges (GST free)	240,000	285,000	372,316	280,000	- Development application and other related fees
TP87	84		Fees & Charges (GST Inc)	18,000	18,000	15,058	12,000	- Planning permits, etc
<b>TOTAL OPERATING INCOME</b>				<b>260,000</b>	<b>305,000</b>	<b>388,535</b>	<b>294,000</b>	
<b>OPERATING EXPENDITURE</b>								
TP01	01		Salaries	(765,634)	(765,634)	(740,653)	(791,414)	- 9.3 FTE
TP01	06		Accrued Leave	(72,996)	(72,996)	(72,996)	(80,222)	- 9.3 FTE
TP02	02		Superannuation	(91,064)	(91,064)	(89,794)	(95,992)	- 9.3 FTE
TP03	17		Consultant	0	0	(825)	0	
TP04	05		Training/Conferences	(19,000)	(19,000)	(15,409)	(20,000)	- per adjusted TNA
TP05	03		Workers Compensation	(12,456)	(12,456)	(9,900)	(12,974)	- 9.3 FTE
TP06	04		Protective Clothing	0	0	0	(400)	
TP07	16		Recruitment	0	0	(5,241)	0	
TP11	27		Mobile Telephone	(960)	(5,960)	(5,118)	(1,440)	- 3 x mobile phones
TP12	38		Subscriptions, Memberships & Licences	(20,000)	(20,000)	(20,000)	(20,000)	- .id Profile subscription
TP24	37		Refreshments	0	0	(130)	(300)	- 6 x SRG meetings
TP25	16		Advertising	0	0	(1,426)	(2,400)	
TP29	16		Contract Staff	0	(9,000)	0	0	
TP40	10		Vehicle Operating Expenses	(24,660)	(24,660)	(22,701)	(18,000)	- Operating expenses for vehicles
TP41	08		Fringe Benefits Tax	(10,764)	(10,764)	(10,945)	(10,500)	- FBT on private use of vehicles
<b>TP50</b>	<b>16</b>		<b>Special Projects</b>	<b>(325,000)</b>	<b>(336,000)</b>	<b>(93,607)</b>	<b>(211,000)</b>	
	16	TNP16	Sustainability Initiatives	(184,000)	(184,000)	(22,231)	0	
	16	TNP30	Affordable Housing Strategy Site Feasibility Assessment	(42,000)	(42,000)	0	(42,000)	- Carryover of funds for feasibility assessment, flora and fauna study for Hillview Rd Augusta site
	16	TNP31	LPS/LPS1 Review	(20,000)	(30,000)	(18,905)	(24,000)	- Graphic design to finalise LPS. Finalisation of LPS2
	16	TNP32	Review of Holiday House Policy as directed by Council - 11/4/2018	(14,000)	(5,000)	(5,000)	0	
	16	TNP33	Climate Action Summit	(20,000)	(5,000)	(3,175)	0	- Items included in TNP38
	44	TNP37	Contribution to Augusta Margaret River Clean Community Energy (AMRCCE)	(30,000)	(30,000)	(30,000)	0	
	44	TNP38	Implement the Climate Action Plan	(15,000)	(25,000)	(14,296)	(53,000)	- Sustainability education (\$15k) (Video, education programs, promotion/materials), annual carbon monitoring (\$8k), carbon offsetting (\$10k), Undertake feasibility study for additional solar PV/batteries & EV chargers at Shire sites (\$20k)
	44	TNP39	Update BEEP Template	0	(15,000)	0	0	

PLANNING & DEVELOPMENT SERVICES - Community Amenities								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	44	TNP40	Design review panel	0	0	0	(22,000)	- Contribution to members of panel
	44	TNP41	Character Survey - Margaret River / Witchcliffe	0	0	0	(40,000)	- Consultant to undertake assessment and prepare report
	44	TNP42	Support for PHD student.	0	0	0	(30,000)	- OM2020/194 (14/10/20), 3 year partnership with ECU to support PHD student researching and reporting on opportunities for mainstreaming response to climate change across the Shire. Includes a \$10k carryover from 2020-21 as project did not commence as scheduled.
TP96	51		Amortisation of ROU Assets	0	0	(8,700)	(9,479)	- Depreciation on leased assets
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(1,342,534)</b>	<b>(1,367,534)</b>	<b>(1,106,905)</b>	<b>(1,274,121)</b>	
<b>CAPITAL INCOME</b>								
TP74	74		Grants/Contributions Capital	200,000	200,000	242,038	200,000	
<b>TOTAL CAPITAL INCOME</b>				<b>200,000</b>	<b>200,000</b>	<b>242,038</b>	<b>200,000</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	260,000	305,000	388,535	294,000	
			Operating Expenses	(1,342,534)	(1,367,534)	(1,106,905)	(1,274,121)	
			Capital Income	200,000	200,000	242,038	200,000	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(882,534)</b>	<b>(862,534)</b>	<b>(476,332)</b>	<b>(780,121)</b>	

## LANDCARE & ENVIRONMENTAL SERVICES - Community Amenities

COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
LC74	73		Contributions	0	0	3,000	3,000	- Surfing WA contribution to coastal rehabilitation
LC75	73		Operating Grant Income	87,500	0	0	40,000	
	67	LCG04	<i>DoT Coastal Adaptation and Planning Grant - Gnarabup Nourishment</i>	<i>87,500</i>	<i>0</i>	<i>0</i>	<i>15,000</i>	- 50% funding of LCA64 - Coastal Investigations and Management Project (WK1443)
	67	LCG05	<i>DoT Coastal Adaptation and Planning Grant - Augusta Geophysical Survey</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>25,000</i>	- 50% funding of LCA64 - Coastal Investigations and Management Project (WK1444)
LC79	83		Fines & Penalties	0	0	6,000	5,000	- Erosion and sediment local law fines
<b>TOTAL OPERATING INCOME</b>				<b>87,500</b>	<b>0</b>	<b>9,000</b>	<b>48,000</b>	
<b>OPERATING EXPENDITURE</b>								
LC01	01		Salaries	(196,300)	(196,300)	(187,422)	(198,940)	- 2.4 FTE
LC01	06		Accrued Leave	(17,928)	(17,928)	(17,928)	(21,554)	- 2.4 FTE
LC02	02		Superannuation	(23,712)	(23,712)	(24,065)	(24,350)	- 2.4 FTE
LC04	05		Training	(2,000)	(2,000)	(205)	(5,000)	
LC05	03		Workers Compensation	(3,184)	(3,184)	(2,532)	(3,276)	- 2.4 FTE
LC06	04		Uniforms & PPE	(500)	(500)	(405)	(500)	
LC11	27		Mobile Telephone	(1,616)	(1,616)	(1,884)	(420)	
LC25	16		Advertising	(500)	(500)	0	(500)	
LC44	44		Contributions toward operations	(90,000)	(90,000)	(90,000)	0	
<b>LC50</b>	<b>16</b>		<b>Special Projects</b>	<b>(772,400)</b>	<b>(707,400)</b>	<b>(548,391)</b>	<b>(1,000,000)</b>	
	16	LCA18	<i>Community Education/Enviro programs</i>	<i>(3,000)</i>	<i>(3,000)</i>	<i>(5,400)</i>	<i>(5,000)</i>	- Assorted materials and programs
	16	LCA22	<i>Management Plans for Reserves</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(5,000)</i>	
	16	LCA23	<i>Reserve Management</i>	<i>(60,000)</i>	<i>(60,000)</i>	<i>(46,228)</i>	<i>(80,000)</i>	- Implementation of Reserve action/management plans including weed and feral animal control programs and weed control in reserves throughout the Shire
	44	LCA37	<i>EMF Grants - External</i>	<i>(148,400)</i>	<i>(148,400)</i>	<i>(151,435)</i>	<i>(150,000)</i>	- Annual allocation for external EMF grants of \$150k as per revised policy
	16	LCA38	<i>EMF- Internal (Budget)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(100,000)</i>	- Annual allocation for internal EMF grants
	16	LCA43	<i>EMF - Wadandi Trail weed control and reveg</i>	<i>(20,000)</i>	<i>(20,000)</i>	<i>(11,847)</i>	<i>0</i>	
	16	LCA49	<i>EMF - Reserve management implementation</i>		<i>(10,000)</i>	<i>(13,857)</i>	<i>0</i>	
	16	LCA56	<i>EMF - Ecological fire plans</i>	<i>(15,000)</i>	<i>(20,000)</i>	<i>(20,455)</i>	<i>0</i>	
	16	LCA57	<i>EMF - Tree decline</i>	<i>(5,000)</i>	<i>0</i>	<i>0</i>	<i>0</i>	
	16	LCA58	<i>EMF - EMF - strategic weed control</i>	<i>(10,000)</i>	<i>(10,000)</i>	<i>(9,110)</i>	<i>0</i>	
	16	LCA59	<i>EMF - coastal management</i>	<i>(15,000)</i>	<i>(20,000)</i>	<i>(17,523)</i>	<i>0</i>	
	16	LCA60	<i>EMF - Riverslea basins</i>	<i>(20,000)</i>	<i>0</i>	<i>0</i>	<i>0</i>	
	16	LCA61	<i>EMF - Community Engagement</i>	<i>(15,000)</i>	<i>0</i>	<i>0</i>	<i>0</i>	
	16	LCA65	<i>EMF - Alexandra Bridge - bank stabilisation and revegetation as per foreshore management plan</i>	<i>0</i>	<i>(20,000)</i>	<i>0</i>	<i>(20,000)</i>	- Project is a 2020-21 carryover

LANDCARE & ENVIRONMENTAL SERVICES - Community Amenities								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	16	LCA40	<i>Environmental Stewardship and Grants Program</i>	(6,000)	(6,000)	(6,000)	(10,000)	- Allocation for ongoing grants program in accordance with Policy GL27. Managed by Sustainability Officer.
	16	LCA50	<i>Streams and Wetlands Fund</i>	(100,000)	(100,000)	(68,026)	(120,000)	- Allocation of funds to protect and enhance river systems in the Shire. Related to Council recommendations SM2018/2 (5/6/18) and OM2018/159 (27/6/18), regarding the protection and enhancement of the Margaret River. Includes carryover of \$20k for collaborative indigenous planning for waterfall/Horseford Rd site
	16	LCA55	<i>Implementation of Limestone Cliff Stability recommendations</i>	(190,000)	(190,000)	(186,808)	(150,000)	- Implement underpinning at Surfers Point
	16	LCA62	<i>Limestone cliff stability assessment review</i>	(50,000)	(50,000)	(2,500)	(50,000)	- Three yearly review of limestone cliff stability sites. Carryover from 2020-21
	16	LCA63	<i>Rendall Close &amp; Barrett St Weir erosion control</i>	(10,000)	(10,000)	(9,200)	(20,000)	- Stage 1 implementation of works at Rendall Close
	16	LCA64	<i>Coastal Investigations and Management</i>	(105,000)	0	0	(80,000)	- Gnarabup Nourishment (\$30k), Augusta Geophysical Survey (\$50k) Part funded (50%) by Grants
	16	LCA66	<i>Wallcliffe Cliff Climbing bolt removal</i>	0	(40,000)	0	(40,000)	- Project is a 2020-21 carryover
	44	LCA67	<i>Community Organisation Operating Grants - Environment and Sustainability</i>	0	0	0	(170,000)	- Revised grants scheme in accordance with Policy GL27 replaces LC44 & TNP37. Maximum grant of \$45,000 to be allocated as applications assessed. Lower Blackwood LCDC & Nature Conservation MR are initial applicants.
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(1,108,140)</b>	<b>(1,043,140)</b>	<b>(872,832)</b>	<b>(1,254,540)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	87,500	0	9,000	48,000	
			<b>Operating Expenses</b>	(1,108,140)	(1,043,140)	(872,832)	(1,254,540)	
			<b>Capital Income</b>	0	0	0	0	
			<b>Capital Expenditure</b>	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(1,020,640)</b>	<b>(1,043,140)</b>	<b>(863,832)</b>	<b>(1,206,540)</b>	

COMMUNITY BUILDINGS - Recreation and Culture								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
HA72	73		Insurance claim payout	0	0	12,703	0	
HA82	84		Sundry Income	0	0	5,394	0	
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>0</b>	<b>18,097</b>	<b>0</b>	
<b>OPERATING EXPENDITURE</b>								
HA01	01		Salaries	(217,502)	(217,502)	(197,932)	(225,314)	- 3 FTE
HA01	06		Accrued Leave	(23,570)	(23,570)	(23,570)	(23,738)	- 3 FTE
HA02	02		Superannuation	(30,628)	(30,628)	(30,240)	(29,484)	- 3 FTE
HA03	16		Consultants	(10,000)	(10,000)	(4,773)	0	
HA04	05		Training	(5,000)	(5,000)	(3,135)	(5,000)	
HA05	03		Workers Compensation	(3,576)	(3,576)	(2,844)	(3,706)	- 3 FTE
HA07	07		Recruitment	0	0	0	0	
HA06	04		Protective Clothing	(750)	(750)	0	(750)	- PPE
HA11	27		Mobile Telephone	(2,800)	(2,800)	(2,823)		- Phone charges for 2 phones, iPad and
HA12	38		Subscriptions, Memberships & Licences	(675)	(675)	0	(2,016)	Halytech at Western Oval
HA17	09		Consumables	(200)	(200)	(200)	(675)	- SAI Global licenses, AIBS membership,
HA20	09		Equipment Repairs & Maintenance	(500)	(500)	(68)	(200)	subscriptions
HA27	16		Insurance Claims	0	0	(12,703)	(500)	
HA40	98		Vehicle Operating Expenses	(15,000)	(15,000)	(8,522)	0	
HA41	08		Fringe Benefits Tax	(5,208)	(5,208)	(5,166)	(10,200)	- Building Assets & Maintenance Coordinator
HA28	16		<b>Community Building Maintenance</b>	<b>(410,220)</b>	<b>(410,220)</b>	<b>(413,673)</b>	(5,500)	vehicle
HA29	16		<b>Community Building Cleaning</b>	<b>(350,269)</b>	<b>(350,269)</b>	<b>(363,310)</b>	(410,220)	- FBT on private use of vehicles
HA30	Var		<b>Community Building - Building Operations</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(197,363)</b>	(350,280)	- Reactive & scheduled building maintenance
							(200,000)	- Cleaning services contract
								- Hygiene services, extinguisher servicing,
								annual rubbish & recycling charges, window
								cleaning, additional cleaning, testing & tagging,
								security call outs.
								- Electricity Usage & Service charges
								- Water Usage & Service charges
HA50	16		<b>Special Projects</b>	<b>(190,000)</b>	<b>(247,942)</b>	<b>(194,664)</b>	(153,000)	
	16	CBS109	<i>ACM (asbestos) monitoring and management</i>	<i>(25,000)</i>	<i>(25,000)</i>	<i>(42,031)</i>	(25,000)	- Annual asbestos inspections and update of
	44	CBS141	<i>Community Resource Centre building renewal</i>	<i>(75,000)</i>	<i>(75,000)</i>	<i>(75,000)</i>	0	asbestos registers
								- Budget request received (I415638 in March
								2021) to fund restoration works for the MRCC
								with the priority being restumping. Request is for
								\$75,000 per annum for 5 years from 2021-22 to
								2025-26. Request unable to be funded.
	16	CBS164	<i>Changing Places Facility investigation &amp; concept design</i>	<i>0</i>	<i>0</i>	<i>(1,688)</i>	0	

COMMUNITY BUILDINGS - Recreation and Culture								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	16	CBS172	Building Assessments & Specialist Assistance	(20,000)	(20,000)	(21,483)	(20,000)	- Specialist assistance such as engineering, architects, surveyors
	16	CBS173	Forward Planning	(20,000)	(77,942)	(4,464)	(108,000)	- Design, survey, planning, etc of future projects, including carryover of \$70k from 20-21
	16	CBS174	Contribution to Margaret River Men's Shed	(50,000)	(50,000)	(50,000)	0	
HA98			Depreciation	(690,576)	(690,576)	(693,303)	(691,403)	- Depn on buildings
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(2,156,474)</b>	<b>(2,214,416)</b>	<b>(2,148,798)</b>	<b>(2,111,986)</b>	
<b>CAPITAL INCOME</b>								
HA74	74		Contributions for Asset Development	160,000	160,000	0	0	
	74	HIG14	Contribution to MR CAC Solar Panels (Sustainability Initiative)	160,000	160,000	0	0	
HA75	70		Grants for Development of Assets	0	0	0	0	
<b>TOTAL CAPITAL INCOME</b>				<b>160,000</b>	<b>160,000</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
HA88	16		Land and Buildings	(1,308,705)	(988,674)	(609,294)	(1,437,672)	
	16	CBS95	Cultural Centre Redevelopment	0	(14,573)	(14,573)	0	
	16	CBS161	Witchcliffe Hall Upgrade Works as per developer contribution plan	(70,000)	(12,058)	(12,058)	0	
	16	CBS165	Alexandra Bridge Hall Building Renewal (External Cladding)	(40,000)	(40,000)	(36,334)	0	
	16	CBS169	MR Recreation Centre Fire Detection System	(100,000)	0	0	0	
	16	CBS157	Asbestos Removal MR CRC	(106,000)	(134,924)	(134,924)	0	
	16	CBS159	Asbestos removal and replacement works	(117,705)	(60,672)	0	(60,672)	- unspent funds carried over
	16	CBS178	Asbestos Removal & Reinstatement - Druids Hall Witchcliffe	0	(28,109)	(28,109)	0	
	16	CBS179	Augusta Museum Asbestos Removal	(250,000)	0	0	0	
	16	CBS180	Retractable seating for CC \$90k (Carryover)	(90,000)	(90,000)	(98,350)	0	
	16	CBS181	Scout Hall Roof Renewal	(25,000)	(25,000)	(21,306)	0	
	16	CBS182	Aquatic Centre Renovation- Design Development & Documentation	(350,000)	(350,000)	(6,099)	(1,000,000)	- Design and associated works for the priority project to renew Aquatic Centre building. Funded by Carryover (\$350k) and Loan
	16	CBS183	Installation of Solar Panels - MR Civic Administration Centre (CAC)	(160,000)	(160,000)	(106,986)	0	
	16	CBS184	Margaret River Bowling Club roof replacement	0	(73,338)	(89,249)	0	
	16	CBS185	Witchcliffe Public Toilets - replacement	0	0	0	(280,000)	- Replacement of facility due to non-compliant accessible toilets and age of facility
	16	CBS186	Augusta Main Street Public Toilets - replacement	0	0	0	0	
	16	CBS187	Installation of Water Supply line to Gnarabup Café	0	0	0	(35,000)	- Provide upgrade water line to service Gnarabup Café and Toilets
	16	CBS188	Witchcliffe CWA Hall renewal works	0	0	0	0	
	16	CBS190	Augusta Shire office/CRC/Library upgrade	0	0	0	0	

COMMUNITY BUILDINGS - Recreation and Culture								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	16	CBS191	Augusta Civic Park - Upgrade facility to accommodate Childcare Centre	0	0	(16,975)	0	- Building upgrades to be funded from reserve
	16	CBS192	Duggan Pavillion Upgrades to accommodate Playgroup	0	0	0	(32,000)	- Upgrades to building to include an enclosed play area and additional storage to allow shared use by Playgroup, funded by sale of Peake St property.
	16	CBS193	Machinery storage shed Cowaramup Oval	0	0	0	(30,000)	- Funded by sale of Peake St property.
	16	CBS195	Margaret River Football Club partial roof replacement	0	0	(44,331)	0	
HA89	16		Infrastructure	(55,000)	(55,000)	0	(200,000)	
	16	CBS140	Fire Hydrant for Aquatic Centre	(55,000)	(55,000)	0	0	
	16	CBS189	Gloucester Park water supply upgrade	0	0	0	(170,000)	- Staged upgrade plan for improved water supply including meter upgrades, pipe upgrades, pump and tank installations
	16	CBS194	Gracetown Swimmers Beach water tank replacement	0	0	0	(30,000)	- Replacement of water tank servicing Swimmers Beach toilets
HA96	16		Donated Assets	0	0	0	0	
TOTAL CAPITAL EXPENDITURE				(1,363,705)	(1,043,674)	(609,294)	(1,637,672)	
Business Unit Totals								
			Operating Income	0	0	18,097	0	
			Operating Expenses	(2,156,474)	(2,214,416)	(2,148,798)	(2,111,986)	
			Capital Income	160,000	160,000	0	0	
			Capital Expenditure	(1,363,705)	(1,043,674)	(609,294)	(1,637,672)	
TOTAL FOR BUSINESS UNIT				(3,360,179)	(3,098,090)	(2,739,995)	(3,749,658)	



<b>MARGARET RIVER RECREATION CENTRE - Recreation and Culture</b>					
DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>					
Operating Grants	1,000	1,000	0	0	
Sundry Income	1,500	1,500	1,118	1,500	
Sales - Café and Kiosk	99,600	105,600	109,268	109,600	
Fees and Charges	692,000	722,000	725,646	683,300	
<b>TOTAL OPERATING INCOME</b>	<b>794,100</b>	<b>830,100</b>	<b>836,032</b>	<b>794,400</b>	
<b>OPERATING EXPENDITURE</b>					
Salaries	(902,992)	(902,992)	(871,872)	(896,484)	
Accrued Leave	(74,462)	(74,462)	(74,462)	(93,014)	
Superannuation	(108,820)	(108,820)	(101,294)	(110,578)	
Training	(22,000)	(22,000)	(16,489)	(19,000)	
Workers Compensation	(14,522)	(14,522)	(11,532)	(14,718)	
Protective Clothing	(7,500)	(7,500)	(4,522)	(7,500)	
Recruitment Expenses	0	0	(6,045)	0	
Telephone	0	0	0	0	
Mobile Telephone	(2,400)	(2,400)	(2,559)	(2,892)	
Subscriptions, Memberships & Licences	(20,800)	(20,800)	(16,645)	(22,550)	
Printing & Stationery	(1,940)	(1,940)	(2,100)	(2,000)	
Consumables	(21,060)	(21,060)	(22,558)	(22,000)	
Equipment Lease/rent	0	(14,949)	(10,574)	(22,448)	
Equip Repairs & Maint	(57,650)	(57,650)	(46,496)	(59,720)	
Refreshments & Receptions	(400)	(400)	0	(600)	
Advertising	(15,500)	(15,500)	(4,597)	(13,400)	
Building Maintenance	(94,400)	(86,400)	(38,754)	(63,400)	
Building Operations	(70,174)	(70,174)	(61,484)	(68,840)	
Infrastructure Maintenance	(4,500)	(4,500)	(1,430)	(4,500)	
Contract Services	(11,790)	(11,790)	(11,872)	(15,840)	
Chemicals	(25,150)	(25,150)	(22,962)	(23,100)	
Utilities	(222,150)	(222,150)	(169,754)	(207,900)	
Utilities - Water	(31,700)	(31,700)	(43,797)	(32,720)	
Vehicle Operating Exps	(6,480)	(6,480)	(3,486)	(5,315)	
Fringe Benefits Tax	(108)	(108)	(6)	(500)	
Café Stock	(24,000)	(24,000)	(9,656)	0	
Kiosk Stock	(39,000)	(45,000)	(57,831)	(71,400)	
Special Projects	(10,900)	(19,900)	(7,555)	(10,100)	
Non-Capital Equipment	(25,700)	(25,700)	(23,540)	(27,200)	
Profit (Loss) on Disposal of Assets	0	0	0	0	
Depreciation	(339,912)	(339,912)	(308,608)	(307,763)	
<b>TOTAL OPERATING EXPENDITURE</b>	<b>(2,156,010)</b>	<b>(2,177,959)</b>	<b>(1,952,478)</b>	<b>(2,125,482)</b>	
<b>CAPITAL INCOME</b>					
Grants for Development of Assets	0	0	0	0	
Proceeds from Disposal of Assets	0	0	0	0	
<b>TOTAL CAPITAL INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>					
Purchase of Asset	(78,000)	(78,000)	(64,684)	(26,000)	
- Fitness Centre	(8,000)	(8,000)	(3,855)	0	
- Aquatic Centre	(48,000)	(63,000)	(57,229)	(26,000)	
- Indoor Rec Centre	(22,000)	(7,000)	(3,600)	0	
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>(78,000)</b>	<b>(78,000)</b>	<b>(64,684)</b>	<b>(26,000)</b>	
<b>Business Unit Totals</b>					
Operating Income	794,100	830,100	836,032	794,400	
Operating Expenses	(2,156,010)	(2,177,959)	(1,952,478)	(2,125,482)	
Capital Income	0	0	0	0	
Capital Expenditure	(78,000)	(78,000)	(64,684)	(26,000)	
<b>TOTAL FOR BUSINESS UNIT</b>	<b>(1,439,910)</b>	<b>(1,425,859)</b>	<b>(1,181,131)</b>	<b>(1,357,082)</b>	



INDOOR SPORTS								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
IR81	84		Sundry Income	1,500	1,500	1,118	1,500	- Rec Ctr commercial signage (Tsf to Rec Centres Reserve - 6679)
IR82	84		Sales - Cafe	46,800	46,800	31,803	0	- Budget consolidated with IR83
IR83	84		Sales - Canteen/Kiosk	52,800	58,800	77,465	109,600	- Coffee, snacks, goggles, merchandise, miscellaneous point of sale items, food & catering
IR87	84		Fees and Charges	97,000	97,000	87,044	90,000	- Entry Fees
<b>TOTAL OPERATING INCOME</b>				<b>198,100</b>	<b>204,100</b>	<b>197,430</b>	<b>201,100</b>	
<b>OPERATING EXPENDITURE</b>								
IR01	01		Salaries	(178,384)	(178,384)	(186,888)	(206,156)	- 2.8 FTE
IR01	06		Accrued Leave	(14,326)	(14,326)	(14,326)	(21,698)	- 2.8 FTE
IR02	02		Superannuation	(22,840)	(22,840)	(22,274)	(28,536)	- 2.8 FTE
IR04	05		Training	(2,000)	(2,000)	(1,766)	(4,000)	
IR05	03		Workers Compensation	(2,860)	(2,860)	(2,268)	(3,392)	- 2.8 FTE
IR06	04		Protective Clothing	(3,000)	(3,000)	(2,133)	(3,000)	- Uniforms & PPE
IR07	07		Recruitment	0	0	(1,386)	0	
IR11	27		Mobile Telephone	(2,400)	(2,400)	(2,559)	(2,892)	- 3xmobiles, various equipment
IR12	38		Subscriptions, Memberships & Licences	(1,000)	(1,000)	(2,819)	(2,500)	- Ento rostering system, licenses for Promo Videos plus
IR17	09		Consumables	(8,160)	(8,160)	(11,836)	(8,160)	- Stationery, cleaning products etc.
IR20	09		Equipment Repairs and Maintenance	(9,600)	(9,600)	(1,465)	(15,100)	- Maintenance of coffee machine, scrubber, iMop, fridges, freezers etc, scoreboards, etc.
IR24	37		Refreshments and Receptions	(400)	(400)	0	(600)	- Sundowners, community focus groups, Sport & Rec Forum
IR25	16		Advertising	(9,200)	(9,200)	(3,284)	(9,200)	- Advertising material, on hold messages, social media & Telstra messaging
IR28	16		Building Maintenance	(42,800)	(42,800)	(17,962)	(30,000)	- Reseal floors (\$11k), Reactive maintenance - painting, floor, ceiling, plumbing & electrical, doors (\$19k)
IR29	16		Contract Services (Umpires)	(8,640)	(8,640)	(6,202)	(9,840)	- Court Sport umpires - Volleyball (\$3.84k), Netball (\$3.12k), Gym Kids (\$2.88k)
IR35	25		Electricity Charges	(7,650)	(7,650)	(10,267)	(14,400)	
IR35	26		Water Charges	(700)	(700)	(518)	(720)	
IR36	16		Building Operations	(64,040)	(64,040)	(59,931)	(62,240)	- Building, window & carpet cleaning, grease trap, waste skip, hydrothane, signage
IR37	16		Infrastructure Maintenance	(4,500)	(4,500)	(1,430)	(4,500)	- Carpark, path & playground maintenance
IR40	98		Vehicle Operating Expenses	(6,480)	(6,480)	(3,486)	(5,315)	
IR41	08		Fringe Benefits Tax	(108)	(108)	(6)	(500)	- FBT on private use of vehicles
IR48	22		Cafe Stock	(24,000)	(24,000)	(9,656)	0	- Budget consolidated with IR49

INDOOR SPORTS								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
IR49	22		Canteen/Kiosk Stock	(39,000)	(45,000)	(57,831)	(71,400)	- Coffee, snacks, goggles, merchandise, miscellaneous point of sale items, purchases for canteen & catering
IR50	16		Special Projects	(6,900)	(6,900)	(200)	(2,600)	
	16	IRS02	Trophies and Promotional Items	(6,900)	(6,900)	(200)	(2,600)	- Social sport prizes, branded fitness gear
IR58	09		Minor Equipment	(13,200)	(13,200)	(14,788)	(14,400)	- Replacement sports equipment (\$2.1k), chairs & trolley (\$3k) café equipment (\$1k), power mop & vacuum (\$1.7k), Foyer TV (\$2k), Program equipment (\$1.2k), Office equipment (\$1k), Other (\$2.4k)
IR98	51		Depreciation	(122,808)	(122,808)	(101,904)	(101,625)	- Depn on Building & equipment
			Café	(66,456)	(66,456)	(24,510)	(38,942)	
IC01	01		Café Salaries	(51,492)	(51,492)	(14,621)	(29,172)	- 0.5 FTE
IC01	06		Café Accrued Leave	(2,990)	(2,990)	(2,990)	(3,160)	- 0.5 FTE
IC02	02		Café Superannuation	(6,968)	(6,968)	(4,213)	(3,730)	- 0.5 FTE
IC05	03		Café Workers Compensation	(806)	(806)	(684)	(480)	- 0.5 FTE
IC12	38		Café Licences & Fees	0	0	0	0	
IC17	09		Café Consumables	(4,200)	(4,200)	(2,002)	(2,400)	- Forks, spoons, containers, chip boxes, straws etc
TOTAL OPERATING EXPENDITURE				(661,452)	(667,452)	(561,696)	(661,716)	
CAPITAL INCOME								
TOTAL CAPITAL INCOME				0	0	0	0	
CAPITAL EXPENDITURE								
IR88	55		Buildings	0	0	0	0	
IR89	16		Infrastructure	(22,000)	(7,000)	(3,600)	0	
	16	IRC007	Playground area upgrade	(15,000)	0	0	0	
	16	IRC009	Playground Shade sails	(7,000)	(7,000)	(3,600)	0	
TOTAL CAPITAL EXPENDITURE				(22,000)	(7,000)	(3,600)	0	
Business Unit Totals								
			Operating Income	198,100	204,100	197,430	201,100	
			Operating Expenses	(661,452)	(667,452)	(561,696)	(661,716)	
			Capital Income	0	0	0	0	
			Capital Expenditure	(22,000)	(7,000)	(3,600)	0	
TOTAL FOR BUSINESS UNIT				(485,352)	(470,352)	(367,866)	(460,616)	

AQUATIC CENTRE								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
AC81	84		Community Pool Courses	0	0	0	0	
AC87	81		Fees and Charges	290,000	290,000	312,093	296,500	- Expected facility closure will impact fees
<b>TOTAL OPERATING INCOME</b>				<b>290,000</b>	<b>290,000</b>	<b>312,093</b>	<b>296,500</b>	
<b>OPERATING EXPENDITURE</b>								
AC01	01		Salaries	(416,756)	(416,756)	(423,218)	(392,796)	- 5.7 FTE
AC01	06		Accrued Leave	(37,894)	(37,894)	(37,894)	(40,016)	- 5.7 FTE
AC02	02		Superannuation	(47,474)	(47,474)	(49,277)	(45,902)	- 5.7 FTE
AC04	05		Training	(10,000)	(10,000)	(11,642)	(10,000)	
AC05	03		Workers Compensation	(6,760)	(6,760)	(5,316)	(6,436)	- 5.7 FTE
AC06	04		Protective Clothing/Uniform	(3,000)	(3,000)	(2,389)	(3,000)	- Uniforms and PPE
AC07	07		Recruitment	0	0	(2,759)	0	
AC12	38		Subscriptions, Memberships & Licences	(600)	(600)	(427)	(1,300)	- Royal Life Saving WA, Watch Around Water, LIWA
AC15	13		Printing and Stationary	(1,940)	(1,940)	(2,100)	(2,000)	- Office stationery, design & printing of material
AC17	09		Consumables	(6,000)	(6,000)	(4,045)	(6,400)	- BA oxygen, 1st Aid supplies, Cleaning supplies, Defibrillator batteries and pads
AC20	16		Equipment Repairs and Maintenance	(37,850)	(37,850)	(40,916)	(39,700)	- Reactive and planned repairs and maintenance
AC25	19		Advertising	(1,500)	(1,500)	0	(1,800)	- Marketing brochures as per marketing plan consolidated
AC28	16		Building Maintenance	(36,200)	(36,200)	(16,818)	(28,000)	- Reactive & Scheduled building maintenance
AC30	21		Chemicals	(25,150)	(25,150)	(22,962)	(23,100)	- Pool chemicals
AC35	25		Utilities - Electricity & Energy	(214,500)	(214,500)	(159,487)	(193,500)	- Electricity & Gas
AC35	26		Utilities - Water	(31,000)	(31,000)	(43,278)	(32,000)	
AC36	16		Building Operations	(1,284)	(1,284)	(642)	(1,200)	- Waste and pest control Water sampling
AC58	09		Minor Equipment	(6,300)	(6,300)	(2,250)	(5,900)	- Defib and Resus trainer, BMS Module Computer, Pool toys, Tool kit etc
AC98	51		Depreciation	(214,800)	(214,800)	(203,305)	(202,748)	- Depn on Building, equipment, Pool
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(1,099,008)</b>	<b>(1,099,008)</b>	<b>(1,028,728)</b>	<b>(1,035,798)</b>	
<b>CAPITAL INCOME</b>								
AC74	74		Contributions for Development of Assets	0	0	0	0	
		ACI01	Contribution to Upgrade plant room power board - Sustainability Initiative	0	0	0	0	
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
AC88	16		<b>Buildings</b>	<b>(48,000)</b>	<b>(63,000)</b>	<b>(57,229)</b>	<b>(18,000)</b>	
	16	ACC015	Upgrade plant room power board - Sustainability Initiative	(6,000)	(6,000)	(9,619)	0	
	16	ACC16	Plant Room - Replacement Control gear for Filtration units	(15,000)	(15,000)	0	0	

AQUATIC CENTRE								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	16	ACC17	Plant Room- Install variable speed drive (VSD) on feature pump only	(5,000)	(5,000)	0	0	
	16	ACC18	Plant Room - replacement of all plant valving	(10,000)	0	0	(18,000)	- Valves for 20 Year replacement
	16	ACC19	Replacement Doors for Changeroom cubicles	(12,000)	0	0	0	
	16	ACC20	Heat Pump Replacement	0	(37,000)	(47,610)	0	
AC97	55		Furniture & Equipment	0	0	0	(8,000)	
	09	ACC21	Pool Cleaner replacement	0	0	0	(8,000)	
TOTAL CAPITAL EXPENDITURE				(48,000)	(63,000)	(57,229)	(26,000)	
Business Unit Totals								
			Operating Income	290,000	290,000	312,093	296,500	
			Operating Expenses	(1,099,008)	(1,099,008)	(1,028,728)	(1,035,798)	
			Capital Income	0	0	0	0	
			Capital Expenditure	(48,000)	(63,000)	(57,229)	(26,000)	
TOTAL FOR BUSINESS UNIT				(857,008)	(872,008)	(773,864)	(765,298)	

GROUP FITNESS and GYM								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
FC75	67		Operating Grant Income	1,000	1,000	0	0	
FC86	84		Exercise Physiologist Services	60,000	60,000	54,859	56,000	- Medicare, Workers Comp, Insurance clients, Ex Phys PT, Upsell first membership sale. 20% reduction for gym relocation March 2022 onwards
FC87	84		Fees and Charges	245,000	275,000	271,650	240,800	- Membership sales, passes, and casual entries, group fitness and gym. 20% reduction for gym relocation March 2022 onwards
<b>TOTAL OPERATING INCOME</b>				<b>306,000</b>	<b>336,000</b>	<b>326,509</b>	<b>296,800</b>	
<b>OPERATING EXPENDITURE</b>								
FC01	01		Salaries	(256,360)	(256,360)	(247,145)	(268,360)	- 3.9 FTE
FC01	06		Accrued Leave	(19,252)	(19,252)	(19,252)	(28,140)	- 3.9 FTE
FC02	02		Superannuation	(31,538)	(31,538)	(25,529)	(32,410)	- 3.9 FTE
FC04	05		Training	(10,000)	(10,000)	(3,081)	(5,000)	
FC05	03		Workers Compensation	(4,096)	(4,096)	(3,264)	(4,410)	- 3.9 FTE
FC06	04		Uniforms	(1,500)	(1,500)	0	(1,500)	
FC07	07		Recruitment	0	0	(1,899)	0	
FC12	38		Subscriptions, Memberships & Licences	(19,200)	(19,200)	(13,399)	(18,750)	- Les Mills, APRA, PPCA, ESSA, Espresso Bike, Meta Fit
FC17	09		Consumables	(2,700)	(2,700)	(4,675)	(5,040)	- Cleaning & First Aid supplies, other consumables
FC18	20		Equipment lease/rental	0	(14,949)	(10,574)	(22,448)	
FC20	09		Equipment Repairs and Maintenance	(10,200)	(10,200)	(4,115)	(4,920)	- Servicing of Gym equipment and reactive maintenance
FC25	19		Advertising	(4,800)	(4,800)	(1,313)	(2,400)	- Newspaper, Website, promotions per Marketing Plan, Online Gallery app.
FC28	16		Building Maintenance	(15,400)	(7,400)	(3,973)	(5,400)	
FC29	16		Contract Services (Fitness Instructors)	(3,150)	(3,150)	(5,670)	(6,000)	- Ad hoc instructors as per timetable
FC36	16		Building Operations	(4,850)	(4,850)	(911)	(5,400)	- Floor, window cleaning, sanitising, reactive and gym relocation logistics
FC50	16		Special Projects	(4,000)	(13,000)	(7,355)	(7,500)	
		FCE002	International Day of People with Disability	(1,000)	0	0	0	
		FCE003	Health Awareness Events	(3,000)	(1,000)	0	(4,500)	- Events to increase health awareness, mental health and nutrition workshops
		FCE005	Les Mills Virtual - AV equipment and setup	0	(12,000)	(7,355)	(3,000)	- Lighting and screen upgrades

GROUP FITNESS and GYM								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
FC58	12		Minor Equipment	(6,200)	(6,200)	(6,502)	(6,900)	- Replacement audios & PA, reactive small gym equipment , including bands belts etc
FC98	51		Depreciation	(2,304)	(2,304)	(3,399)	(3,390)	- Depn on equipment
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(395,550)</b>	<b>(411,499)</b>	<b>(362,055)</b>	<b>(427,968)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
FC97	09		Furniture & Equipment	(8,000)	(8,000)	(3,855)	0	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>(8,000)</b>	<b>(8,000)</b>	<b>(3,855)</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	306,000	336,000	326,509	296,800	
			Operating Expenses	(395,550)	(411,499)	(362,055)	(427,968)	
			Capital Income	0	0	0	0	
			Capital Expenditure	(8,000)	(8,000)	(3,855)	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(97,550)</b>	<b>(83,499)</b>	<b>(39,401)</b>	<b>(131,168)</b>	

AUGUSTA RECREATION								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
AR87	84		Fees and Charges	34,000	34,000	29,963	33,600	
<b>TOTAL OPERATING INCOME</b>				<b>34,000</b>	<b>34,000</b>	<b>29,963</b>	<b>33,600</b>	
<b>OPERATING EXPENDITURE</b>								
AR01	01		Salaries	(25,260)	(25,260)	(18,640)	(24,062)	- 0.4 FTE
AR01	06		Accrued Leave	(1,194)	(1,194)	(1,194)	(2,600)	- 0.4 FTE
AR02	02		Superannuation	(3,354)	(3,354)	(1,864)	(2,612)	- 0.4 FTE
AR05	03		Workers Compensation	(390)	(390)	(336)	(402)	- 0.4 FTE
AR17	09		Consumables	(2,350)	(2,350)	(2,045)	(2,400)	- Cleaning products, first aid, Hydrotherapy pool testing tablets.
AR18	20		Equipment Leasing	(12,464)	(12,464)	(12,463)	(15,200)	- Gym Equipment lease
AR20	09		Equipment Repairs & Maintenance	(6,000)	(6,000)	(1,576)	(4,800)	- Reactive maintenance
AR25	19		Advertising	(4,200)	(4,200)	(636)	(2,400)	- As per Marketing Plan, Pelican Post, news, Branding, Marketing
AR28	16		Building Maintenance	(10,200)	(10,200)	(12,904)	(9,000)	- Augusta Rec Centre (\$3k), Hydro Pool (\$3k), Gym (\$3k)
AR30	21		Chemicals	(1,750)	(1,750)	(3,152)	(2,450)	- Hydrotherapy Pool chemicals
AR35	25		Utilities	(10,400)	(10,400)	(6,540)	(6,600)	- Electricity & Gas
AR36	16		Building Operations	(5,400)	(5,400)	(4,186)	(4,760)	- Pest control, window cleaning, waste, Chem Gem unit.
AR50	16		Special Projects	(6,000)	(6,000)	0	0	
	16	ARS02	Club development incl online bookings	(6,000)	(6,000)	0	0	
AR58	09		Minor Equipment	(4,550)	(4,550)	(5,356)	(5,500)	- Replacement rower (\$3k), allowance for replacement of other equipment (\$2.5k)
AR98	51		Depreciation	(51,732)	(51,732)	(48,154)	(48,022)	- Depn on Rec Centre & Hydro Pool buildings, Equipment
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(145,244)</b>	<b>(145,244)</b>	<b>(118,912)</b>	<b>(130,808)</b>	
<b>CAPITAL INCOME</b>								
AR75	70		Capital Grants	0	0	0	0	
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
AR88	55		Buildings	0	(5,705)	(5,705)	0	
	16	ARB05	Pump Control System ( Wi-Fi) BMS for Hydrotherapy Pool	0	(5,705)	(5,705)	0	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>(5,705)</b>	<b>(5,705)</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	34,000	34,000	29,963	33,600	
			Operating Expenses	(145,244)	(145,244)	(118,912)	(130,808)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	(5,705)	(5,705)	0	
				<b>(111,244)</b>	<b>(116,949)</b>	<b>(94,654)</b>	<b>(97,208)</b>	

GLOUCESTER PARK								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
GP72	73		Insurance Claims	0	0	403	0	
GP86	73		Reimbursements	24,000	24,000	21,993	19,400	- Utility & line marking recoveries from users
GP87	84		Fees and Charges	35,000	35,000	24,748	21,500	- Club fees and facility hire
<b>TOTAL OPERATING INCOME</b>				<b>59,000</b>	<b>59,000</b>	<b>47,144</b>	<b>40,900</b>	
<b>OPERATING EXPENDITURE</b>								
GP20	09		Equipment Repairs and Maintenance	0	0	(1,000)	0	
GP27	16		Insurance Claims	0	0	(403)	0	
GP28	16		Building Maintenance	(7,500)	(7,500)	(9,592)	(7,800)	- Maintenance to Clubrooms
GP30	09		Line Marking Paint	(3,200)	(3,200)	(5,212)	(4,304)	- Cost offset by recovery from users
GP35	25		Utilities	(27,000)	(27,000)	(21,907)	(28,350)	- Cost offset by recovery from users
GP36	16		Infrastructure Maintenance	(12,000)	(12,000)	(19,161)	(14,400)	- Maintenance to lighting, fencing, gates, other reactive
GP50	16		Special Projects	(16,500)	(24,500)	(22,688)	(30,000)	
	16	GPP02	<i>Recreation Services Masterplan</i>	(10,000)	(18,000)	(22,522)	(10,000)	- Sewerage Plan for Gloucester Park, part funded by carryover from GPP06
	16	GPP06	<i>Pump Track Concept Plans</i>	(6,500)	(6,500)	0	0	
	16	GPP07	<i>Demolition of sheds to accommodate Hockey Training Facility</i>	0	0	(167)	(20,000)	- Demolish small sheds to accommodate Hockey Training Facility
GP58	16		Minor Equipment	0	0	(618)	(1,482)	- Temp fencing for events and demarcation
GP98	51		Depreciation	(138,000)	(138,000)	(136,128)	(135,755)	- Depn on GP buildings & equipment
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(204,200)</b>	<b>(212,200)</b>	<b>(216,709)</b>	<b>(222,091)</b>	
<b>CAPITAL INCOME</b>					0			
GP74			<b>Grants and Contributions</b>	<b>719,289</b>	<b>719,289</b>	<b>32,698</b>	<b>638,889</b>	
	70	GPG02	<i>Construction of Hockey Training Facility (CSRFF)</i>	334,289	334,289	0	334,289	
	70	GPG03	<i>Construction of Hockey Training Facility (SPORTAUS - Aust Sports Commission)</i>	200,000	200,000	32,698	40,000	\$160,000 received in 2020-21 and part allocated to fund 2020-21 expenditure. Balance to fund 2021-22 expenditure.
	74	GPG04	<i>Contribution to Hockey Training Facility from MR Hockey Club</i>	175,000	175,000	0	175,000	
	74	GPG05	<i>Contribution/Grant to MRYP Bball half-court</i>	10,000	10,000	0	0	
	70	GPG06	<i>Grant - LED Lighting Project (CSRFF)</i>	0	0	0	39,600	
	74	GPG07	<i>Contribution - LED Lighting Project (AMR Football Club)</i>	0	0	0	25,000	- Contribution from AMR Football Club



GLOUCESTER PARK								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	70	GPG08	Grant - LED Lighting Project (WAFC)	0	0	0	10,000	
	74	GPG09	Contributions for Multi Club Storage Facility Shed	0	0	0	15,000	- Contributions from Sporting Clubs
<b>TOTAL CAPITAL INCOME</b>				<b>719,289</b>	<b>719,289</b>	<b>32,698</b>	<b>638,889</b>	
<b>CAPITAL EXPENDITURE</b>								
GP88	16		<b>Buildings</b>	0	0	0	(40,000)	
	16	GPP041	Multi Club Storage Shed	0	0	0	(40,000)	- Funded by contributions from Community Sporting Groups (\$15k), Shire (\$25k). Includes demolition of existing sheds
GP89	16		<b>Infrastructure</b>	(1,022,870)	(1,022,870)	(66,842)	(1,157,070)	
	16	GPP037	Outdoor Basketball Half-court	(20,000)	(20,000)	(248)	(20,000)	- Carryover from 2020-21 - Design & construct Basketball Half court (part 2020-21 carryover)
	16	GPP038	Construction of Hockey Training Facility	(1,002,870)	(1,002,870)	(66,593)	(1,022,870)	- Funded by CSRFF grant \$334.299k, SPORTAUS grant \$200k, club contribution \$175k, Gloucester Park reserve (\$150k), Community Facilities reserve (\$50k)
	16	GPP039	Led Lighting Upgrade to Main Oval	0	0	0	(114,200)	- Funded by AMR Football Club (\$25k), WAFC (\$10k), CSRFF (\$39.6k), Shire (\$39.6k)
GP97	16		<b>Furniture &amp; Equipment</b>	0	0	0	(15,000)	
	16	GPP040	Portable Event Marquee 8x5	0	0	0	(15,000)	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>(1,022,870)</b>	<b>(1,022,870)</b>	<b>(66,842)</b>	<b>(1,212,070)</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	59,000	59,000	47,144	40,900	
			<b>Operating Expenses</b>	(204,200)	(212,200)	(216,709)	(222,091)	
			<b>Capital Income</b>	719,289	719,289	32,698	638,889	
			<b>Capital Expenditure</b>	(1,022,870)	(1,022,870)	(66,842)	(1,212,070)	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(448,781)</b>	<b>(456,781)</b>	<b>(203,708)</b>	<b>(754,372)</b>	

MARGARET RIVER HEART								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
CC72	84		Unallocated Income	0	0	3,033	0	
CC73	67		Operating Grants	0	48,536	23,191	89,750	- RACIP Grant \$134,790 received, income to be recognised to match expenditure in WK1390 & associated employee expenses
CC74	73		Contributions and Reimbursements	0	1,500	2,659	0	
CC76	84		Cinema Income	29,600	29,600	52,611	48,100	
CC77	84		Ticketing Income	16,400	16,400	15,739	45,659	- Gift vouchers, Merchandise sales commission, Shire Events, Incl. HOMEGROWN@HEART
CC78	90		Commission on Ticketing	2,724	2,724	25,419	3,500	- Ticketing fees/commissions, Art sales commission
CC79	84		Kiosk & Bar Sales	7,250	27,250	72,080	60,000	- Kiosk & Bar Sales - AMR Shows, Cinema, General
CC80	90		Commission on Bar Sales	1,500	1,500	0	3,000	
CC81	84		HEART Annual Memberships	0	0	2,436	2,000	
CC82	63		Sale of Merchandise	300	300	0	300	
CC83	84		Commercial Kitchen Hire Income	1,000	1,000	718	1,000	
CC84	84		Coffee Sales	540	540	1,438	1,500	
CC87	84		Venue Hire Income	190,000	190,000	182,392	230,000	- Commercial Hire (\$130k), Grants (\$100k)
CC68	84		Cinema Screen Advertising	0	0	0	5,000	
<b>TOTAL OPERATING INCOME</b>				<b>249,314</b>	<b>319,350</b>	<b>381,715</b>	<b>489,809</b>	
<b>OPERATING EXPENDITURE</b>								
CC01	01		Salaries	(407,006)	(477,006)	(604,773)	(514,930)	- 6.4 FTE (Technician added)
CC01	06		Accrued Leave	(40,560)	(40,560)	(40,560)	(47,300)	- 6.4 FTE (Technician added)
CC02	02		Superannuation	(43,302)	(43,302)	(63,161)	(59,870)	- 6.4 FTE (Technician added)
CC03	16		Consultant	(5,000)	(5,000)	0	(5,000)	- Business Events Media Consultant is a \$5k carryover
CC04	05		Training	(12,000)	(12,000)	(1,291)	(16,000)	- per adjusted TNA
CC05	03		Workers Compensation	(6,654)	(6,654)	(5,292)	(8,380)	- 6.4 FTE (Technician added)
CC06	04		Uniforms	(2,000)	(2,000)	(1,989)	(3,000)	
CC07	07		Recruitment	(4,000)	(4,000)	(2,504)	0	
CC10	27		Communications	(8,200)	(8,200)	(841)	(9,000)	- Rostering (\$1k), Foyer marketing applications (\$5k), NBN connection upgrade (\$3k)
CC11	27		Mobile phone	(2,988)	(2,988)	(2,310)	(4,920)	- 3 mobiles & lift emergency connections, incl 1 new handset
CC12	38		Corporate Memberships & Subscriptions	(4,880)	(4,880)	(3,919)	(9,770)	- MRBTA, LPA, Circuit West, PAC, Arts Hub, MRCCI, Chamber of Arts & Culture, Perth Business Events, Soundtrack, Liquor Licence,
CC17	09		Consumables	(14,400)	(14,400)	(12,970)	(14,460)	- Technical & office consumables, drinking water, cleaning products, hardware, First Aid, ticketing stock

MARGARET RIVER HEART								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
CC18	20		Equipment Lease payments	(7,836)	(7,836)	(7,836)	(5,584)	- Bizhub, Displays
CC19	16		IT Systems Operating costs	(10,880)	(10,880)	(5,844)	(16,061)	- Key2Creative, Typography, Zoom, Website Custom Fields, Wordpress, Cisco Catalyst, FortiGate
CC20	09		Equipment Repairs & Maintenance	(21,000)	(21,000)	(17,916)	(19,500)	- Maintenance of retractable seating (\$5k), Fly Tower and rigging (\$9k), access ladders harness checks (\$2.5k), audio, lighting, vision, staging, cleaning equipment repairs
CC22	16		Marketing Expenses	(60,300)	(59,041)	(28,776)	(81,940)	- Various marketing projects & activities allocated to Work Orders and part funded by \$22k carryover
CC23	16		Events Support	(8,400)	(8,400)	(1,637)	(10,000)	- Equipment, security, licences & permits for events
CC27	16		Heart (Shire) Events (incl Cinema/ Entrepreneurial)	(21,650)	(56,445)	(38,824)	(124,950)	- Cinema (\$19.2k), Royalties (\$4k), RACIP in the House (\$52k) funded by Grant, Shire Events - Stardust/Moon (\$10k), Art on the Move (\$5k), Rebel (\$2.75k), Programming (\$30k), Other (\$2k)
		WK1092	Cinema Expenditure			(19,290)	(19,200)	
		WK1093	Other Shire Events (excl Cinema)			0	(51,000)	- Royalties (\$4k), Stardust/Moon (\$10k), Art on the Move (\$5k), Programming (\$30k), Other (\$2k)
		WK1390	Grant Expenditure - RACIP - In the House Grant (DLGSC)	0	(34,795)	(14,280)	(52,000)	- RACIP Grant \$134,795 received to be spent over 2 years. Matching income to CCG03
		WK1394	A Fortunate Life			(2,300)	0	
		WK1395	The Caterbury Tales			(455)	0	
		WK1399	REBEL Sept 2021			(2,500)	(2,750)	
CC24	16		Functions & Refreshments	0	0	0	0	
CC26	16		Building Operations	(120,720)	(100,720)	(33,501)	(99,720)	- Public safety compliance (fire monitoring, testing, etc) & general building operations (cleaning, waste, gas, etc)
CC28	16		Building Maintenance	(31,340)	(31,340)	(25,508)	(44,655)	- Reactive and planned maintenance for air conditioning, doors, lifts, plumbing, etc
CC29	16		Contract Services	(50,000)	(50,000)	(50,000)	0	- Contribution to Arts Margaret River moved to Community Development (CD53)
CC35	25		Utilities	(76,000)	(50,000)	(6,404)	(74,000)	
CC44	44		HEART Arts & Culture Grants Program	(170,000)	(170,000)	(59,633)	(150,000)	- Grants as per approved applications, includes \$10k carryover
CC47	16		Ticketing System Fees/Commissions	(1,575)	(1,575)	(2,836)	(5,000)	- Ticket Search Costs
CC48	09		Catering Expenses	(10,800)	(20,800)	(41,574)	(25,080)	- Coffee Machine supplies, catering, beverages and stock for resale. Offset by CC79
CC49	09		Merchandise for resale	(500)	(500)	0	(500)	
CC50	16		Special Projects	(19,670)	(19,670)	(13,636)	(26,550)	- IT Systems (\$9.1k), Venue Ops (\$17.45k)
CC51	41		Travel & Accommodation	(2,000)	(2,000)	(14)	(2,000)	- Non training related travel

MARGARET RIVER HEART								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
CC58	09		Minor Equipment	(100,765)	(100,765)	(50,686)	(108,500)	- Various technical, kitchen, cleaning, display and other equipment partly funded by \$10k carryover
CC98	51		Depreciation	(142,140)	(142,140)	(288,540)	(288,864)	- Depn on Building & equipment will increase with capitalisation of redevelopment
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(1,406,566)</b>	<b>(1,474,102)</b>	<b>(1,412,776)</b>	<b>(1,775,534)</b>	
<b>CAPITAL INCOME</b>								
CC91	95		Proceeds of Disposal of Assets	0	0	5,000	0	
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>5,000</b>	<b>-</b>	
<b>CAPITAL EXPENDITURE</b>								
CC88	55		<b>Buildings</b>	<b>(444,200)</b>	<b>(44,200)</b>	<b>(33,971)</b>	<b>(10,000)</b>	
	16	CCC09	Venue Related Building Items	(24,200)	(24,200)	(16,290)	(10,000)	- Carryover from 2020-21 for reposition seats rear of Theatre (\$5k) and Cinema screen surface (\$5k), rectification of floor damage and any works to reduce water ingress are to be funded from Community Facilities reserve.
	16	CCC11	Emergency Exit Rear of Stage	(300,000)	0	0	0	
	16	CCC12	Vergola - Courtyard shade/weather protection	(100,000)	0	0	0	- any urgent weather protection works to be funded from Community Facilities reserve)
	16	CCC13	Storage improvements	(20,000)	(20,000)	(17,681)	0	
CC89	16		<b>Infrastructure</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0</b>	<b>(30,000)</b>	
	16	CCC03	HEART External Signage	(30,000)	(30,000)	0	(30,000)	- Carryover from 2020-21
CC97	16		<b>Furniture &amp; Equipment</b>	<b>(73,700)</b>	<b>(73,700)</b>	<b>(50,490)</b>	<b>(69,650)</b>	
	16	CCC02	HEART Furnishings	(30,000)	(30,000)	(30,052)	(5,000)	- Bollards (\$5k)
	16	CCC06	Public Art (Funded from Reserve)	(10,000)	(10,000)	0	(50,000)	- Funded from Community Facilities Reserve (if project proceeds)
	16	CCC10	Venue Related Equipment	(33,700)	(33,700)	(20,438)	(14,650)	- Stage Box (\$7.45k), Moving LED LX Profile (\$7.2k)
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>(547,900)</b>	<b>(147,900)</b>	<b>(84,461)</b>	<b>(109,650)</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	249,314	319,350	381,715	489,809	
			<b>Operating Expenses</b>	(1,406,566)	(1,474,102)	(1,412,776)	(1,775,534)	
			<b>Capital Income</b>	0	0	5,000	-	
			<b>Capital Expenditure</b>	(547,900)	(147,900)	(84,461)	(109,650)	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(1,705,152)</b>	<b>(1,302,652)</b>	<b>(1,110,522)</b>	<b>(1,395,375)</b>	

PARKS and GARDENS - Recreation and Culture								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
GD74	73		Contributions - Operating	14,150	29,365	18,872	14,000	
	73	GDG06	Other Contributions to Assets	4,500	19,715	9,915	5,000	
	73	GDG08	DoE contribution to maintenance of Rapids Landing Primary School Oval	9,650	9,650	8,958	9,000	
<b>TOTAL OPERATING INCOME</b>				<b>14,150</b>	<b>29,365</b>	<b>18,872</b>	<b>14,000</b>	
<b>OPERATING EXPENDITURE</b>								
GD52			<b>Reserve Maintenance</b>	<b>(1,769,001)</b>	<b>(1,799,001)</b>	<b>(1,706,569)</b>	<b>(1,762,407)</b>	
		RES07	Brookfield Subdivision - Reserve Maintenance	(112,000)	(97,000)	(99,756)	(114,240)	
		RES08	Margaret River Foreshore - Reserve Maintenance	0	0	(2,943)	0	
		RES09	Molloy Island - Reserve Maintenance	0	0	0	0	
		RES10	Bioretention Basin Maintenance	0	0	(139)	0	
		RES40	Parkwater Subdivision	(35,000)	(35,000)	(50,498)	(35,700)	
		RES41	Rapids Landing subdivision	(105,000)	(85,000)	(70,252)	(87,100)	
		RES42	Rural Sports Facilities	(6,200)	(6,200)	(3,949)	(6,324)	
		RES65	Rapids Landing Oval Maintenance	(30,000)	(20,000)	(9,683)	(30,600)	
		RES150	Karridale POS Maintenance	0	(10,000)	(10,995)	(17,600)	
		RGP1	Gloucester Park Surrounds	(75,000)	(65,000)	(45,668)	(73,500)	
		RGP2	Western Playing Fields	(55,000)	(45,000)	(38,259)	(56,100)	
		RGP3	Nippers Oval	(25,000)	(25,000)	(15,642)	(25,500)	
		RGP4	AMR Football/Playground Area	(2,600)	(2,600)	(338)	0	
		RGP5	Main Oval	(34,500)	(34,500)	(20,746)	(35,190)	
		RGP6	Skate Park & Surrounds	(40,000)	(40,000)	(29,959)	(40,800)	
		RGP7	BMX Margaret River	0	0	0	(3,000)	
		RMR01	MR Townsite Area Gardens - Reserves Maintenance	(348,500)	(368,500)	(409,826)	(355,470)	
		RMR02	Prevelly/Gnarabup Townsite Gardens - Reserves Maintenance	(60,000)	(85,000)	(84,517)	(61,200)	
		RMR03	Street & Reserve Furniture Mntnc - Reserves Maintenance	(15,000)	(15,000)	(20,474)	0	
		RMR04	Gracetown Townsite Area Gardens - Reserves Maintenance	(30,000)	(30,000)	(21,106)	(30,600)	
		RMR05	Playground Inspections & Mtce - Reserves Maintenance	(30,000)	(40,000)	(35,200)	(30,600)	
		RMR06	Witchcliffe Townsite Area Gardens - Reserves Maintenance	(17,000)	(17,000)	(12,749)	(17,340)	
		RMR07	Riverslea Subdivision New Parks Mtce - Reserves Maintenance	(75,000)	(105,000)	(111,877)	(76,500)	
		RMR08	Cowaramup Townsite Area Gardens - Reserves Maintenance	(135,000)	(125,000)	(135,740)	(137,700)	
		RMR09	MR Office Surrounds - Reserves Maintenance	(35,000)	(35,000)	(16,735)	(35,700)	
		RMR10	Augusta Townsite Area Gardens - Reserves Maintenance	(222,000)	(212,000)	(208,922)	(226,440)	
		RMR12	MR Library Surrounds - Reserves Maintenance	(11,500)	(11,500)	(5,469)	(11,730)	

PARKS and GARDENS - Recreation and Culture								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
		RMR13	Augusta Admin Building Surrounds - Reserves Maintenance	(8,300)	(8,300)	(4,308)	(8,466)	
		RMR14	Other Council Bldgs/Hall Surrounds - Reserves Maintenance	(8,200)	(8,200)	(3,006)	(8,364)	
		RMR15	Wadandi Track - Reserve Maintenance	(16,000)	(16,000)	(3,049)	0	
		RMR16	Events Assistance - Reserves Maintenance	(2,700)	(2,700)	(4,152)	(2,754)	
		RMR17	Surfer's Point Precinct Maintenance	(68,500)	(108,500)	(102,757)	(69,870)	
		RMR20	Oval Top Dressing	(52,500)	(42,500)	(41,528)	(53,550)	
		RMR21	Reserve on Redgate Subdivision	(10,500)	(10,500)	(11,030)	(10,710)	
		RMR22	Street and Christmas Tree Lights	(13,500)	(13,500)	(3,124)	(13,770)	
		RMR23	Lower Western Oval - Reserve Maintenance	(25,000)	(15,000)	(16,943)	(25,500)	
		RMR24	Cowaramup Oval - Reserves Maintenance	(28,000)	(28,000)	(34,277)	(28,560)	
		RMRAU1	Par 3 Golf Course - Reserve Maintenance	(10,100)	(10,100)	(8,242)	(5,000)	
		RMRAU2	Croquet Club - Reserve Maintenance	(4,401)	(4,401)	(2,830)	(4,489)	
		RMRAU3	Augusta Main Oval - Reserve Maintenance	(15,000)	(15,000)	(9,096)	(15,300)	
		RMRAU5	General Grounds - Reserve Maintenance	(7,000)	(7,000)	(787)	(7,140)	
GD54			<b>Cemetery Maintenance</b>	<b>(14,400)</b>	<b>(14,400)</b>	<b>(11,912)</b>	<b>(14,688)</b>	
		CEM01	Karridale Cemetery Grounds	(4,400)	(4,400)	(1,365)	(4,488)	
		CEM02	Margaret River Cemetery Grounds	(10,000)	(10,000)	(10,546)	(10,200)	
GD56			<b>Townsite Road Reserves Mtce.</b>	<b>(341,500)</b>	<b>(311,500)</b>	<b>(293,318)</b>	<b>(348,330)</b>	
		TRM1	Verge Maintenance-Townsites	(200,000)	(180,000)	(156,248)	(204,000)	
		TRM2	Dangerous Tree Mtce.	(96,500)	(86,500)	(81,638)	(98,430)	
		TRM3	Street Tree Planting-Townsites	(45,000)	(45,000)	(52,438)	(45,900)	
		TRM4	Weed Removal Townsites	0	0	(2,994)	0	
GD58			<b>Recycled Water Maintenance</b>	<b>(26,700)</b>	<b>(26,700)</b>	<b>(27,503)</b>	<b>(27,234)</b>	
		REW01	Inspection and Testing	(1,700)	(1,700)	(1,352)	(1,734)	
		REW02	Repairs and maintenance	(25,000)	(25,000)	(26,151)	(25,500)	
		REW04	Annual service Charge - Water Corp	0	0	0	0	
GD59			<b>Fire Management Shire Parks/Reserves</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(72,498)</b>	<b>(102,000)</b>	
		RFM01	Fire Management Shire Parks/Reserves	(100,000)	(100,000)	(72,498)	(102,000)	
GD60			<b>Structures on Reserves</b>	<b>(4,000)</b>	<b>(4,000)</b>	<b>(6,261)</b>	<b>(4,080)</b>	
		EVM01	Margaret River EV Charging Station	(1,400)	(1,400)	(352)	(1,428)	
		EVM02	Augusta EV Charging Station	(1,400)	(1,400)	(202)	(1,428)	
		ILS1	Illuminated Sign - Cultural Centre	(1,200)	(1,200)	(5,708)	(1,224)	
GD61			<b>Natural Areas Maintenance</b>	<b>(99,702)</b>	<b>(99,702)</b>	<b>(106,392)</b>	<b>(111,696)</b>	
		NAM01	Reserve Management Plans	0	0	0	0	
		NAM02	Planting	(59,702)	(59,702)	(56,700)	(60,896)	

PARKS and GARDENS - Recreation and Culture								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
		NAM03	Spraying for Weed Control	0	0	0	0	
		NAM04	Other Weed Control	(40,000)	(40,000)	(49,692)	(50,800)	
GD98	51		Depreciation	(669,252)	(669,252)	(679,814)	(677,952)	- Depn on Sheds, Play equipment, Recycled Water System, Park assets
TOTAL OPERATING EXPENDITURE				(3,024,555)	(3,024,555)	(2,904,267)	(3,048,387)	
CAPITAL INCOME								
GD73	74		Contributions to Asset Development	0	0	0	0	
GD75	70		Capital Grant Income	0	0	0	0	
TOTAL CAPITAL INCOME				0	0	0	0	
CAPITAL EXPENDITURE								
GD89			Infrastructure Assets	(303,000)	(308,000)	(221,885)	(358,000)	
		RES119	Play equipment replacement annual program	(160,000)	(160,000)	(110,246)	(180,000)	- includes \$50k carryover
		RES120	Recycled water reticulation renewal	(18,000)	(18,000)	(17,938)	(18,000)	
		RES126	Annual Allocation for POS infrastructure renewal	(100,000)	(100,000)	(73,098)	(100,000)	- includes \$40k carryover
		RES132	Annual Allocation for POS improvement	(10,000)	(10,000)	(6,178)	(60,000)	- Includes \$10k for Rotary Park verge landscaping
		RES149	Installation of Shelter - Cowaramup Bus Bay Hasluck St	(15,000)	0	(2,993)	0	
		RES151	Augusta main street landscaping	0	(20,000)	(11,432)	0	
TOTAL CAPITAL EXPENDITURE				(303,000)	(308,000)	(221,885)	(358,000)	
Business Unit Totals								
			Operating Income	14,150	29,365	18,872	14,000	
			Operating Expenses	(3,024,555)	(3,024,555)	(2,904,267)	(3,048,387)	
			Capital Income	0	0	0	0	
			Capital Expenditure	(303,000)	(308,000)	(221,885)	(358,000)	
TOTAL FOR BUSINESS UNIT				(3,313,405)	(3,303,190)	(3,107,279)	(3,392,387)	



ASSET SERVICES - Transport								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	
<b>OPERATING INCOME</b>								
TY74	73		Contributions	0	0	0	0	
TY75	67		Operating Grant Income	0	5,000	5,182	8,700	
	67	TYG23	WA Bicycle Network grant for Wadandi Track culvert feasibility study	0	5,000	5,000	0	
	67	TYG24	WA Bike Month DoT Grant	0	0	182	200	
	67	TYG25	DoT WA Bicycle Network grants for path design - Hart Rd to Investigator Ave, Augusta	0	0	0	2,000	
	67	TYG26	DoT WA Bicycle Network grants for path design - Albany Tce to Leeuwin Rd, Augusta	0	0	0	3,500	
	67	TYG27	DoT WA Bicycle Network grants for path design - Redgate Road, Witchcliffe	0	0	0	3,000	
TY82	84		Sundry Income	0	5,000	7,552	0	
TY81	84		Fees and Charges (GST free)	45,000	45,000	45,147	65,000	- Supervision, Road Closure, Signs & Banner Fees, DOLA EAS
TY87	84		Fees & Charges (GST Inc)	5,700	5,700	11,724	3,500	- Jetty Moorings, Rural Property Signs, Traffic Assessments, Traffic Counts,
<b>TOTAL OPERATING INCOME</b>				<b>50,700</b>	<b>60,700</b>	<b>69,605</b>	<b>77,200</b>	
<b>OPERATING EXPENDITURE</b>								
TY01	01		Salaries	(501,552)	(501,552)	(501,001)	(513,708)	- 5.9 FTE
TY01	06		Accrued Leave	(50,400)	(50,400)	(50,400)	(52,378)	- 5.9 FTE
TY02	02		Superannuation	(62,192)	(62,192)	(68,003)	(65,544)	- 5.9 FTE
TY03	17		Consultant	(20,000)	(20,000)	(26,880)	(20,000)	- Design, civil & structural engineering advice, legal advice
TY04	05		Training	(8,000)	(8,000)	(4,247)	(10,000)	
TY05	03		Workers Compensation	(8,202)	(8,202)	(6,516)	(8,410)	- 5.9 FTE
TY06	04		Uniforms	(600)	(600)	(684)	(600)	- Uniform for Customer Service Officer
TY07	07		Recruitment	0	0	(1,201)	0	
TY11	27		Mobile Telephone	(4,600)	(4,600)	(3,432)	(3,460)	
TY12	38		Subscriptions, Memberships & Licences	(2,500)	(2,500)	(3,705)	(8,060)	- Jetty Licences, IPWEA ebook, NAMS Plus, Aspec subscriptions, Aust Standards
TY17	09		Consumables	(600)	(600)	0	0	
TY20	09		Equipment Repairs & Maintenance	(500)	(500)	0	(500)	
TY24	37		Refreshments	(200)	(200)	(15)	(200)	- Catering for occasional external meetings
TY35	25		Utilities - Street Lighting & EV Charging	(260,000)	(260,000)	(300,865)	(300,000)	- Streetlights & EV Charging Stations
TY35	26		Utilities - Dump Point Water Charges	(600)	(600)	(771)	(900)	- Water charges for dump points
TY37	42		Land Administration fees	(3,600)	(3,600)	(4,272)	(3,600)	- Landgate and DPLH fees
TY40	98		Vehicle Operating Expenses	(9,000)	(9,000)	(8,028)	(9,000)	- 1 vehicle (STO - Developments)
TY41	08		Fringe Benefits Tax	(972)	(972)	(828)	(1,000)	- FBT on private use of vehicles
<b>TY50</b>	<b>16</b>		<b>Special Projects</b>	<b>(298,000)</b>	<b>(275,500)</b>	<b>(87,271)</b>	<b>(581,400)</b>	



ASSET SERVICES - Transport								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	
	16	TYA12	Licensed surveyor for land administration issues	(4,000)	(4,000)	0	(8,000)	- Allocation for use of licensed surveyor
	16	TYA14	Asset data collection/asset management plan preparation	(90,000)	(90,000)	(39,202)	(38,200)	- Assetic EOFY support (\$13.5k), Mobile asset data collection tool (\$25k)
	16	TYA34	Annual paths and trails planning	(15,000)	(15,000)	(6,546)	(18,000)	- Path and trail planning - forward planning - General, includes carryover of \$8k
	16	TYA37	Paths & Trails planning - Grant funded	0	0	0	(17,000)	- 50% funded by DoT WABN Grant
	16	TYA39	Drainage Investigation	(10,000)	(10,000)	(9,480)	(10,000)	- Investigations of townsites and LIAs
	16	TYA45	Aboriginal Heritage Surveys	(10,000)	0	0	(10,000)	- Surveys for projects as required
	16	TYA46	Resolution of Land Encroachment Issues	(10,000)	0	0	(10,000)	- Costs to resolve land encroachment issues
	16	TYA50	Concept Plan for Wallcliffe Road lookout area	0	0	(879)	0	
	16	TYA51	Margaret River Precinct Plan	(77,000)	(77,000)	(9,818)	0	- project included in TYA62
	16	TYA53	Margaret River waste water recycling review	(30,000)	(25,000)	(2,460)	(22,500)	- Ongoing review of current operations, end user licences & opportunities for expansion, funded by project carryover of \$22,500
	16	TYA58	Trails signage (non-capital)	0	0	(1,871)	(15,000)	- Trails signage, including wayfinding
	16	TYA60	Gloucester Park Masterplan review	(20,000)	(20,000)	(2,115)	(18,500)	- Preparation of Masterplan for review of facilities incl drainage, parking, roads, ovals etc.
	16	TYA61	Cowaramup History Walk	(2,000)	(2,000)	(1,440)	(2,000)	- Year 2 of 5 year agreement
	16	TYA62	Concept Plans & Detailed Design	(30,000)	(32,500)	(13,284)	(251,000)	- Design & planning for future projects, partly funded by TYA51 carryover of \$67k. Projects include Witchcliffe streetscape (\$20k), Flinders Bay universal access (\$15k), Cowaramup playground (\$15k), Gas Bay & GrunTERS caparks (\$40k), Ellis Street precinct (\$15k), Old Settlement carpark (\$10k), Pioneer Park connecting paths (\$15k), town centre streets redesign concept plan (\$15k), Rotary Park masterplan (\$25k), Old Settlement POS, carpark & linking paths (\$19k), Margaret River pedestrian bridge (\$48k), carryover (\$14k)
	09	TYA63	WA Bike Month DoT Grant - Expenditure	0	0	(174)	(200)	
	16	TYA64	Tourist directional signage - non-capital	0	0	0	(5,000)	
	16	TYA65	Jindong Treeton Road encroachment - compensation	0	0	0	(10,000)	- Shire road encroaches on state forest
	16	TYA66	Asset valuations (Statutory)	0	0	0	(50,000)	- Fair value & insurance valuations of land and buildings

ASSET SERVICES - Transport								
COA	IE	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	
	16	TYA67	ASCON data rectification & validation	0	0	0	(41,000)	- Data rectification & validation (\$16.8k), Geodatabase maintenance & hosting (\$12.2k), Asset spatial data cleansing (\$12k)
	09	TYA68	Traffic investigations and analysis	0	0	0	(25,000)	- Cwp Traffic Counts (\$5k), MR Traffic Modelling (\$20k)
	16	TYA69	Main Street Banners	0	0	0	(20,000)	Part funded by \$17k carryover from CM15
	16	TYA71	Walk, cycle and bridle trails & supporting infrastructure	0	0	0	(10,000)	
TY51	53		Crossover Rebates	(6,000)	(6,000)	(4,455)	(6,000)	
TY58			Minor Equipment	0	0	0	(4,200)	- Traffic counter replacement
TY98	51		Depreciation	0	0	(3,750)	0	
TOTAL OPERATING EXPENDITURE				(1,237,518)	(1,215,018)	(1,076,324)	(1,588,960)	
CAPITAL INCOME								
TY76	70		Capital Grant Income	0	0	0	0	
TOTAL CAPITAL INCOME				0	0	0	0	
CAPITAL EXPENDITURE								
TY89	16		Infrastructure Assets	(65,000)	(70,000)	(100,904)	(87,000)	
	16	TIA24	Bridle Trail implementation	(10,000)	0	0	0	
	16	TIA26	Augusta Interpretation Plan implementation	(25,000)	(25,000)	(10,575)	(34,500)	- Signs & shelters, includes \$9.5k carryover
	16	TIA27	Trails signage implementation	(5,000)	(5,000)	0	0	
	16	TIA34	Path extension to MREC - contribution to Department of Education	0	0	(72,000)	0	
	16	TIA36	Tourist directional signage replacement program	(5,000)	0	0	0	
	16	TIA37	Cowaramup Bike Racks	(20,000)	(20,000)	(9,079)	(12,500)	- 2020-21 project carryover
	16	TIA38	Main Street wayfinding & parking signage	0	(20,000)	(9,250)	(40,000)	- Implementation of wayfinding signage, part funded by \$20k carryover
TOTAL CAPITAL EXPENDITURE				(65,000)	(70,000)	(100,904)	(87,000)	
Business Unit Totals								
			Operating Income	50,700	60,700	69,605	77,200	
			Operating Expenses	(1,237,518)	(1,215,018)	(1,076,324)	(1,588,960)	
			Capital Income	0	0	0	0	
			Capital Expenditure	(65,000)	(70,000)	(100,904)	(87,000)	
TOTAL FOR BUSINESS UNIT				(1,251,818)	(1,224,318)	(1,107,623)	(1,598,760)	

CONSTRUCTION - Transport								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>CAPITAL INCOME</b>								
CR74	74		Restricted Contributions	0	0	62,344	0	
CR75	70		Grants & Contributions	4,571,338	7,822,338	8,768,048	10,475,034	
		CRG03	Regional Roads Group	1,845,000	1,810,000	1,169,200	1,550,000	- \$500k Leeuwin Rd, \$300k Warner Glen Rd, \$200k Cowaramup Bay Rd, \$50k Rosa Glen Rd, \$500k Jindong Treeton Rd
		CRG05	Main Roads Direct	250,000	250,000	250,965	250,000	- funds gravel resheets
		CRG06	Roads to Recovery	649,000	649,000	649,022	649,022	- funds rural reseals (\$349k) and asphalt overlays (\$300k)
		CRG11	Regional Bicycle Network	17,500	17,500	0	0	
		CRG13	MRWA Bridge Grant	1,008,000	1,008,000	0	250,000	- Jindong Treeton bridge \$100k, Tom Cullity Drive Bridge \$150k
		CRG19	Margaret River Main Street	0	3,250,000	6,319,942	0	
		CRG25	Margaret River Trail (SWDC)	116,000	116,000	0	116,000	
		CRG26	Local Roads & Community Infrastructure Program	685,838	685,838	342,919	2,254,012	- \$882,336 for LRCIP phase 2 and \$1,371,676 for LRCIP phase 3
		CRG28	DoT - Bussell Hwy to MREC Path	0	36,000	36,000	0	
		CRG29	Regional Airports Program (DISER) Grant for Augusta Aerodrome Improvements	0	0	0	300,000	
		CRG31	DoT - Bussell highway from Petrol Station to Motel	0	0	0	54,500	
		CRG32	DoT - Andrews Way to Wadandi Track	0	0	0	27,500	
		CRG33	Coastal Adaption Program (DoT) - Leeuwin Rd Revetment	0	0	0	50,000	
		CRG34	MRWA - Regional Road Safety Program (RRSP)	0	0	0	4,974,000	- Shoulder Sealing & Audible Edge Lines for Rosa Brook Rd (\$1.935m), Mowen Rd (\$1.268m), Rosa Glen Rd (\$1.150m), Carters Rd (\$0.589m) and Wallcliffe Rd (\$32k AEL)
CR76	70		Construction - Non Cash Contributions (Developer Donated)	0	0	0	0	
<b>TOTAL CAPITAL INCOME</b>				<b>4,571,338</b>	<b>7,822,338</b>	<b>8,830,393</b>	<b>10,475,034</b>	
<b>CAPITAL EXPENDITURE</b>								
CR94			Infrastructure Upgrades	(6,214,338)	(9,965,500)	(10,093,444)	(2,824,676)	
			Road Expansion	(414,000)	(414,000)	(286,957)	(400,000)	
			Path - Expansion	(530,500)	(694,500)	(256,717)	(641,000)	

<b>CONSTRUCTION - Transport</b>								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
			Carpark Expansion	(465,838)	(133,000)	(99,210)	(1,428,676)	
			Streetscape	(4,739,000)	(8,659,000)	(9,399,444)	0	
			Depot Expansion	(35,000)	(35,000)	(36,377)	(20,000)	
			Marine Facilities	(20,000)	(20,000)	(9,693)	0	
			Airport Upgrading	(10,000)	(10,000)	(4,956)	(335,000)	
CR95			<b>Infrastructure Renewals</b>	<b>(6,888,500)</b>	<b>(6,964,000)</b>	<b>(5,200,143)</b>	<b>(11,239,933)</b>	
			Bridge Preservation	(1,087,000)	(1,172,000)	(574,380)	(250,000)	
			Road Preservation	(1,194,000)	(1,109,000)	(905,075)	(5,874,000)	
			Road Rehabilitation	(2,982,500)	(2,920,000)	(2,645,704)	(2,475,000)	
			Rural - Gravel Resheeting	(450,000)	(450,000)	(402,290)	(450,000)	
			Path - Preservation	(500,000)	(610,000)	(331,581)	(526,797)	
			Carpark - Preservation	(55,000)	(15,000)	0	(110,000)	
			Pedestrian Structures - Preservation	(315,000)	(260,000)	(41,778)	(897,336)	
			Drainage - Preservation	(75,000)	(75,000)	(2,486)	(159,800)	
			Kerb - Preservation	(50,000)	(50,000)	(549)	(75,000)	
			Marine Facilities - Preservation	(180,000)	(303,000)	(296,406)	(422,000)	
CR96			<b>Construction - Non Cash Assets (Developer Donated)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>(13,102,838)</b>	<b>(16,929,500)</b>	<b>(15,293,587)</b>	<b>(14,064,609)</b>	
<b>Business Unit Totals</b>								
			Operating Income	0	0	0	0	
			Operating Expenses	0	0	0	0	
			Capital Income	4,571,338	7,822,338	8,830,393	10,475,034	
			Capital Expenditure	(13,102,838)	(16,929,500)	(15,293,587)	(14,064,609)	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(8,531,500)</b>	<b>(9,107,162)</b>	<b>(6,463,195)</b>	<b>(3,589,575)</b>	

CONSTRUCTION - Transport							
COA	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
CR94		<b>INFRASTRUCTURE UPGRADES</b>	(6,214,338)	(9,965,500)	(10,093,444)	2,824,676	
		<b>ROAD EXPANSION</b>					
	REM09	Percy Street Link with Sunset Drive	(114,000)	(114,000)	(36,349)	0	
	REM10	Kevill Road widening (funded by contributions)	(300,000)	(300,000)	(250,608)	0	
	REM11	Gloucester Park roads	0	0	0	400,000	Funded from DCP & Gloucester Park reserves
			(414,000)	(414,000)	(286,957)	400,000	
		<b>PATH - EXPANSION</b>					
	PXN002	WadandiTrack	(50,000)	(50,000)	(62,747)	50,000	
	PXN003	Margaret River Trail Caves Rd to Rivermouth	(150,000)	(150,000)	(20,932)	130,000	SWDC grant of \$116,000
	PXN013	Flinders Bay to Cape Leeuwin Lighthouse Path	(200,000)	(200,000)	(13,478)	162,000	\$100,000 from Augusta Revitalisation reserve
	PXN017	Blackwood Avenue, along frontage of Bakery	(17,000)	(17,000)	(14,148)	0	
	PXN019	Bussell Hwy path, Petrol Station to Motel	(18,000)	(18,000)	(26,300)	116,000	\$54,500 DoT grant
	PXN022	Higgins Street path expansion	(30,000)	(30,000)	(62,544)	0	
	PXN023	Station Road to Bussell Hwy path expansion via Clarke Rd & Boodjidup Rd	(13,000)	(23,000)	(17,898)	0	
	PXN024	Andrews Way & Wilkes Road path expansion link to Wadandi Trail	(7,500)	(7,500)	(33,586)	65,000	\$27,500 DoT grant
	PXN025	Accessibility upgrades for pathways	(45,000)	(39,000)	(103)	30,000	2020-21 carryover
	PXN026	Bussell Hwy to MREC path (LRCIP \$22.5k, DoT \$36k, Shire \$13.5k)	0	(72,000)	0	0	
	PXN027	Fearn Avenue ramp to public toilets path	0	(88,000)	(4,982)	88,000	LRCIP phase 1 grant
	PXN028	Walkington Ave path renewal (LRCIP)	0	0	0	0	
	PXN029	Fearn Ave - Intersection Transformation (LRCIP)	0	0	0	0	
			(530,500)	(694,500)	(256,717)	641,000	
		<b>CARPARK EXPANSION</b>					
	CPN13	FCWP Acrod Upgrades	0	0	0	20,000	
	CPN16	MRYP carpark behind Scout Hall	(60,000)	(60,000)	(64,618)	0	
	CPN19	Wallcliffe Road- Rivermouth Lookout area	(15,000)	(15,000)	(2,362)	0	
	CPN20	RV Parking	(10,000)	(10,000)	(108)	0	
	CPN22	Gloucester Park CIP implementation	(10,000)	(10,000)	(211)	0	
	CPN23	Rivermouth Carpark	(25,000)	(20,000)	(23,890)	25,000	
	CPN24	Old Hospital Carpark	(15,000)	(15,000)	(2,982)	12,000	2020-21 project carryover
	CPN25	Margaret River CAC Wallcliffe Rd ACROD bay	(15,000)	(3,000)	(4,517)	0	
	CPN26	Wallcliffe/Station Rd Eastern Carpark	(105,000)	0	(522)	0	
	CPN27	Balance of LRCIP	(210,838)	0	0	1,371,676	Temporary allocation of expenditure to be funded by LRCIP phase 3 grant of \$1,371,676

CONSTRUCTION - Transport							
COA	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	CPN28	Old Settlement carpark	0	0	0	0	Construction to be part funded from Old Settlement reserve
			(465,838)	(133,000)	(99,210)	1,428,676	
		<b>STREETSCAPE</b>					
	STS07	Margaret River Main Street Upgrade	(4,739,000)	(8,599,000)	(9,256,904)	0	Any carryover expenditure from 2020-21 to be funded from Road Assets reserve
	STS08	Main Street Project - Shire labour costs	0	0	(82,541)	0	
	STS09	Main Street Project - Public Art (incl installation)	0	0	0	0	
	STS10	Main Street - Additional Lighting Project (Part funded by SWDC Grant)	0	(60,000)	(60,000)	0	
			(4,739,000)	(8,659,000)	(9,399,444)	0	
		<b>DEPOT EXPANSION</b>					
	DEX05	Washdown Facility	(5,000)	(5,000)	0	0	
	DEX14	Fertiliser shed replacement	(30,000)	(30,000)	(36,377)	0	
	DEX15	Augusta Chemical shed replacement	0	0	0	20,000	
			(35,000)	(35,000)	(36,377)	20,000	
		<b>MARINE FACILITIES EXPANSION</b>					
	FFS21	Flinders Bay Accessibility & Safety Improvements	(20,000)	(20,000)	(9,693)	0	
			(20,000)	(20,000)	(9,693)	0	
		<b>AIRPORT UPGRADING</b>					
	AUA01	Augusta Airport Crossover Reimbursements	0	0	0	0	
	AUA02	Augusta Aerodrome Improvements	(5,000)	(5,000)	(4,956)	300,000	Regional Airports Program - round 2
	AUA03	Relocation Augusta Aero Club	0	0	0	35,000	
	MRA03	Margaret River Aerodrome Improvements	0	0	0	0	
	MRA04	Margaret River Airport Road second seal	(5,000)	(5,000)	0	0	
			(10,000)	(10,000)	(4,956)	335,000	
<b>TOTAL CR94</b>			<b>(6,214,338)</b>	<b>(9,965,500)</b>	<b>(10,093,444)</b>	<b>2,824,676</b>	
<b>CR95</b>		<b>INFRASTRUCTURE RENEWALS</b>	<b>(6,888,500)</b>	<b>(6,964,000)</b>	<b>(5,200,143)</b>	<b>11,239,933</b>	
		<b>BRIDGE PRESERVATION</b>					
	CAR18	Carters Road Bridge	(79,000)	(164,000)	(196,380)	0	
	CAR19	Courtney Road Bridge	(54,000)	(54,000)	(54,000)	0	Offset by grant received in 19-20
	CAR20	West Bay Creek Road Bridge	(324,000)	(324,000)	(324,000)	0	Offset by grant received in 19-20
	CAR21	Warner Glen Road Bridge No. 3235	(630,000)	(630,000)	0	0	MRWA Invoice to be offset by grant received in 20-21, held as contract liability
	CAR22	Tom Cullity Drive Bridge (RB4586)	0	0	0	150,000	WALGGC Special Purpose Grant
	CAR23	Jindong Treeton Rd Bridge (RB4569)	0	0	0	100,000	WALGGC Special Purpose Grant
			(1,087,000)	(1,172,000)	(574,380)	250,000	
		<b>ROAD PRESERVATION</b>					
	X996	Lower Order Road Renewals	(200,000)	(160,000)	(165,586)	200,000	

CONSTRUCTION - Transport							
COA	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	X998	Asphalt overlays	(400,000)	(355,000)	(357,546)	300,000	Fully funded by Roads to Recovery
	X999	Rural Reseals	(594,000)	(594,000)	(381,943)	400,000	\$349,022 funded by Roads to Recovery
	X995	Regional Roads Safety Program (RRSP)	0	0	0	4,974,000	- Shoulder Sealing & Audible Edge Lines for Rosa Brook Rd (\$1.935m), Mowen Rd (\$1.268m), Rosa Glen Rd (\$1.150m), Carters Rd (\$0.589m) and Wallcliffe Rd (\$32k AEL)
			(1,194,000)	(1,109,000)	(905,075)	5,874,000	
		<b>ROAD REHABILITATION</b>					
	RRN010	Leeuwin Road reconstruction	(750,000)	(210,000)	(136,762)	750,000	\$500,000 funded by RRG
	RRN030	Warner Glen Road reconstruction	(478,500)	(930,000)	(891,062)	450,000	\$300,000 funded by RRG
	RRN045	Rosa Brook Road reconstruction	(300,000)	(300,000)	(377,435)	0	
	RRN112	Rosa Glen Road reconstruction	(1,116,000)	(1,080,000)	(965,745)	75,000	\$50,000 funded by RRG
	RRN114	Wallcliffe Road Reconstruction works	(93,000)	(120,000)	(100,921)	0	
	RRA399	Ashton Street reconstruction (Road - funded by contributions)	(200,000)	(200,000)	(137,451)	0	
	RRN674	Extension of Heppingstone View to Allnutt Terrace	0	0	0	0	
	RRN003	Cowaramup Bay Road	(30,000)	(30,000)	(12,355)	300,000	\$200,000 funded by RRG
	RRN083	Jindong Treeton Rd	(10,000)	(45,000)	(21,058)	750,000	\$500,000 funded by RRG
	RRN137	Blackwood Ave slip lane (Albany Tce)	(5,000)	(5,000)	(2,916)	0	
	RRN116	Carters Road embankment rectification	0	0	0	150,000	
			(2,982,500)	(2,920,000)	(2,645,704)	2,475,000	
		<b>RURAL - GRAVEL RESHEETING</b>					
	T998	Miscellaneous Gravel Resheeting	(450,000)	(450,000)	(402,290)	450,000	Part funded by Main Roads direct grant
			(450,000)	(450,000)	(402,290)	450,000	
		<b>PATH - PRESERVATION</b>					
	PAP12	Gnarabup Foreshore path realignment - Gnarabup coastal erosion project	(300,000)	(300,000)	(92,640)	239,797	- Project funded from Cedarvale reserve
	PAP13	Wallcliffe Cycle path renewal	(50,000)	(50,000)	(50,529)	100,000	Continuation of project
	PAP17	Blackwood Ave path renewal - north of bakery	(10,000)	(10,000)	0	0	
	PAP18	Blackwood Ave path renewal - Bakery to Green St	(50,000)	(68,000)	(6,243)	62,000	2020-21 project carryover
	PAP19	Georgette Drive path renewal	(55,000)	(70,000)	(62,787)	0	
	PAP20	MR Skate Park path renewal	(35,000)	(35,000)	(36,104)	0	
	PAP21	Reuther Park brick path renewal	0	(30,000)	(27,996)	0	
	PAP22	Walkington Ave path renewal	0	(47,000)	(55,283)	0	
	PAP23	Station Road (Eastern side, Wallcliffe to Blue Ginger)	0	0	0	0	
	PAP24	Federation Gardens (Library)	0	0	0	25,000	
	PAP25	Leeuwin Revetment	0	0	0	100,000	\$50,000 Coastal Adaptation Program grant
	PAP26	Fearn Ave - Wallcliffe Road walking path renewal (LRCIP)	0	0	0	0	
			(500,000)	(610,000)	(331,581)	526,797	
		<b>CARPARK - PRESERVATION</b>					
	CPP01	Fearn Ave carpark overlay	(40,000)	0	0	110,000	



CONSTRUCTION - Transport							
COA	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	CPP02	Ellis St Boat Ramp Carpark design	(15,000)	(15,000)	0	0	
			(55,000)	(15,000)	0	110,000	
		<b>PEDESTRIAN STRUCTURES - PRESERVATION</b>					
	PED01	Annual allocation for Pedestrian structures	(65,000)	(65,000)	(31,745)	0	
	PED02	Annual allocation for Trail Bridges structure works	(50,000)	(40,000)	(10,032)	882,336	LRCIP Grant phase 2
	PED03	Rivermouth & Surfers Point ballustrade works	(200,000)	(155,000)	0	0	
	PED05	Barrett St bike racks & associated works	0	0	0	15,000	
			(315,000)	(260,000)	(41,778)	897,336	
		<b>DRAINAGE - PRESERVATION</b>					
	D020	Drainage renewal projects	(75,000)	(75,000)	(2,486)	50,000	- \$50k carryover
	D022	Mann Street culvert	0	0	0	100,000	
	D023	Rapids Land School Oval drainage	0	0	0	9,800	Contribution in Infrastructure Assets reserve
			(75,000)	(75,000)	(2,486)	159,800	
		<b>KERB - PRESERVATION</b>					
	KEP01	Staged kerb replacement	(50,000)	(50,000)	(549)	75,000	
			(50,000)	(50,000)	(549)	75,000	
		<b>MARINE FACILITIES PRESERVATION</b>					
	FFS17	Foreshore walls Augusta	(10,000)	(10,000)	0	150,000	
	FFS18	Marine structures preservation	(130,000)	(123,000)	(128,666)	0	
	FFS19	Alexandra Bridge campground riverside platform	(40,000)	(40,000)	(8,643)	32,000	2020-21 project carryover
	FFS24	Gracetown boat ramp repairs	0	(130,000)	(159,097)	0	
	FFS25	Ellis St Jetty renewal (LRCIP) replace PED03	0	0	0	0	
	FFS26	Refurbishment of Old Town Jetty (Ellis Street) Jetty 1432	0	0	0	180,000	
	FFS27	Alexandra Bridge Foreshore Management Plan (ABFMP)	0	0	0	60,000	
			(180,000)	(303,000)	(296,406)	422,000	
<b>TOTAL CR95</b>			<b>(6,888,500)</b>	<b>(6,964,000)</b>	<b>(5,200,248)</b>	<b>11,239,933</b>	
<b>TOTAL DEVELOPMENT OF ASSETS</b>			<b>(13,102,838)</b>	<b>(16,929,500)</b>	<b>(15,293,692)</b>	<b>14,064,609</b>	



MAINTENANCE - Transport								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
MR74	73		Contributions - Operating	0	0	0	0	
MR87	67		Private Works Income	0	295,479	49,819	100,000	- DRFWA progress payments for severe weather event claims from May 2020 to be paid by DFES
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>295,479</b>	<b>49,819</b>	<b>100,000</b>	
<b>OPERATING EXPENDITURE</b>								
MR29			Road Maintenance	(1,130,500)	(1,130,500)	(878,706)	(1,141,805)	
MR30			Roads - Ancillary	(959,000)	(959,000)	(1,066,957)	(1,040,060)	- Increased road sweeping due to more roads and higher level of service for main street
MR31			Signs	(191,000)	(191,000)	(162,885)	(192,910)	
MR33			Carpark	(31,250)	(31,250)	(21,290)	(31,562)	
MR34			Paths	(97,900)	(97,900)	(95,402)	(164,000)	- Increased path network including new paths such as Wanang Biddi & Flinders Bay to Cape Leeuwin and higher cleaning costs, including annual high pressure hot water clean, due to improved path standard in the Margaret River and Cowaramup main streets
MR35			Drainage	(350,000)	(350,000)	(405,195)	(353,500)	
MR36			Bridge	(112,300)	(112,300)	(99,017)	(113,423)	
MR37			Airstrip	(35,000)	(35,000)	(40,902)	(35,350)	
MR38			Foreshore Facilities	(54,700)	(54,700)	(54,325)	(55,247)	
MR39			Waste Collection - Public Space	(369,122)	(369,122)	(377,213)	(396,013)	- Increased level of service due to provision of recycling bins in main street
MR40			Rehabilitation of Resource Pits	(20,000)	(60,000)	(56,727)	(60,600)	- Expenditure partly funded from Gravel Pits reserve
MR42			Dump Points	(1,000)	(1,000)	(438)	(2,010)	
MR43			Street Furniture	0	0	0	(25,000)	- New budget item for 2021-22
MR54			Private Works	0	(295,479)	(295,479)	0	
MR98			Depreciation	(5,858,952)	(5,858,952)	(5,983,542)	(5,967,149)	- Depn on Infrastructure
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(9,210,724)</b>	<b>(9,546,203)</b>	<b>(9,538,078)</b>	<b>(9,578,629)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	0	295,479	49,819	100,000	
			Operating Expenses	(9,210,724)	(9,546,203)	(9,538,078)	(9,578,629)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(9,210,724)</b>	<b>(9,250,724)</b>	<b>(9,488,259)</b>	<b>(9,478,629)</b>	

MAINTENANCE - Transport							
COA	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING EXPENDITURE</b>							
MR29		<b>ROADS - MAINTENANCE</b>	<b>(1,130,500)</b>	<b>(1,130,500)</b>	<b>(878,706)</b>	<b>(1,141,805)</b>	
		<b>ROAD MAINTENANCE</b>	<b>(1,130,500)</b>	<b>(1,130,500)</b>	<b>(878,740)</b>	<b>(1,141,805)</b>	
MR30		<b>ROADS - ANCILLARY</b>	<b>(959,000)</b>	<b>(959,000)</b>	<b>(1,066,957)</b>	<b>(1,040,060)</b>	
	RMA1	Urban Street Sweeping - Roads Ancillary	(83,000)	(98,000)	(128,994)	(125,000)	Increased road network for sweeping and higher service levels for main street
	RMA2	Tree Pruning - Roads Ancillary	(210,000)	(225,000)	(308,155)	(227,250)	
	RMA3	Dangerous Tree Removal - Roads Ancillary	(25,000)	(40,000)	(46,653)	(40,400)	
	RMA4	Verge Spraying - Roads Ancillary	(26,000)	(26,000)	(19,433)	(26,260)	
	RMA5	Storm Damage Cleanup - Roads Ancillary	(300,000)	(255,000)	(159,986)	(303,000)	
	RMA6	Vehicle Accident Cleanup	0	0	(84)	-	
	RMA8	Spraying for Weed Control	0	0	(7,178)	-	
	RMA9	Other Weed Control	(20,000)	(20,000)	(16,164)	(20,200)	
	RMA10	Crack patching	(75,000)	(75,000)	(92,169)	(75,750)	
	RMA11	Gravel reshouldering	(220,000)	(220,000)	(288,142)	(222,200)	
MR31		<b>SIGNS</b>	<b>(191,000)</b>	<b>(191,000)</b>	<b>(162,885)</b>	<b>(192,910)</b>	
	RCFS	Signs - Community	(11,000)	(11,000)	(5,078)	(11,110)	
	COAS	Signs - Coastal Warning	0	0	(1,132)	-	
	TRFS	Signage - Traffic	(155,000)	(155,000)	(153,267)	(156,550)	
	DIRS	Directional Signage	(15,000)	(15,000)	(2,720)	(15,150)	
	BANS	Banner Poles - Changeover of Banners	(10,000)	(10,000)	(688)	(10,100)	
MR33		<b>CARPARK</b>	<b>(31,250)</b>	<b>(31,250)</b>	<b>(21,290)</b>	<b>(31,562)</b>	
	CEAU	Augusta Carpark Maintenance	(4,600)	(4,600)	(597)	(4,646)	
	CEGP	Gnarabup/Prevelly Carparks	(10,150)	(10,150)	(5,738)	(10,251)	
	CEMR	Margaret River Carparks	(12,000)	(12,000)	(12,248)	(12,120)	
	CE00	Other Carparks	(4,500)	(4,500)	(2,707)	(4,545)	
MR34		<b>PATHS</b>	<b>(97,900)</b>	<b>(97,900)</b>	<b>(95,402)</b>	<b>(164,000)</b>	
	FPMT	Footpath Slab Replacement	(65,000)	(65,000)	(62,239)	(90,000)	Deterioration of path network due to age and damage by verge trees requires more path replacement
	FCBD	CBD Special Area Paths	(7,200)	(7,200)	(2,313)	(27,000)	Includes annual high pressure hot water clean for paths in CBD areas
	FPGNAR	Gnarabup Foreshore - Path Maintenance	(10,700)	(10,700)	(6,125)	(21,000)	
	FMTRAI	Wadandi Track - Footpath Maintenance	(15,000)	(15,000)	(24,726)	(16,000)	
	FMWAN	Wannang Biddi Trail - Maintenance	0	0	0	(5,000)	Additional path
	FBCL	Flinders Bay to Cape Leeuwin Path -	0	0	0	(5,000)	Additional path
MR35		<b>DRAINAGE</b>	<b>(350,000)</b>	<b>(350,000)</b>	<b>(405,195)</b>	<b>(353,500)</b>	
	GULL	Gully Eduction	(40,000)	(40,000)	(36,908)	(40,400)	
	DRMU	Urban General - Drainage Maintenance	(110,000)	(110,000)	(98,051)	(111,100)	
	DRMR	Rural General - Drainage Maintenance	(200,000)	(200,000)	(270,237)	(202,000)	

MAINTENANCE - Transport							
COA	JOB	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
MR36		<b>BRIDGE</b>	<b>(112,300)</b>	<b>(112,300)</b>	<b>(99,017)</b>	<b>(113,423)</b>	
	CAR1	Misc. Routine Bridge Mtce.	(62,300)	(62,300)	(57,639)	(62,923)	
	CAR2	Wadandi Track Bridge Structure Repairs	(10,000)	(10,000)	(7,096)	(10,100)	
	CAR3	Coastal Bridges/Walkways/Platforms	(20,000)	(20,000)	(14,111)	(20,200)	
	CAR4	Structural Inspections & Testing	(20,000)	(20,000)	(20,170)	(20,200)	
MR37		<b>AIRSTRIP</b>	<b>(35,000)</b>	<b>(35,000)</b>	<b>(40,902)</b>	<b>(35,350)</b>	
	AIR1	Margaret River Airstrip	(25,000)	(25,000)	(21,626)	(25,250)	
	AIR2	Augusta Airstrip	(10,000)	(10,000)	(19,276)	(10,100)	
MR38		<b>FORESHORE FACILITIES</b>	<b>(54,700)</b>	<b>(54,700)</b>	<b>(54,325)</b>	<b>(55,247)</b>	
	BOA1	Ellis St Boat Ramp	(1,000)	(1,000)	(90)	(1,010)	
	BOA2	Old Town Jetty (Ellis Street)	(1,000)	(1,000)	(9,008)	(1,010)	
	BOA3	Flinders Bay Boat Ramp	(1,900)	(1,900)	(4,184)	(1,919)	
	BOA4	Flinders Bay Swimming Jetty	(1,000)	(1,000)	(7,012)	(1,010)	
	BOA5	Steps/Platforms/Fencing/Retaining Walls	(25,000)	(25,000)	(16,739)	(25,250)	
	BOA6	Minor Boat Ramps - Various	(1,000)	(1,000)	0	(1,010)	
	BOA7	Gnarabup Boat Ramp	(10,000)	(10,000)	(2,115)	(10,100)	
	BOA8	Gracetown Boat Ramp	(1,800)	(1,800)	(1,670)	(1,818)	
	BOA9	Turner St Jetty	(10,000)	(10,000)	(4,906)	(5,100)	
	BOA12	East Augusta Jetties	(2,000)	(2,000)	(8,602)	(2,020)	
	BOA14	Ellis Street Jetty	0	0	0	(5,000)	
MR39		<b>WASTE COLLECTION PUBLIC SPACE</b>	<b>(369,122)</b>	<b>(369,122)</b>	<b>(377,213)</b>	<b>(396,013)</b>	
	BINS	Street Bins - Purchase And Replacement	(15,000)	(15,000)	(17,443)	(15,150)	
	WCPS	Waste Collection Public Space	(354,122)	(354,122)	(359,770)	(380,863)	
MR40		<b>REHABILITATION OF RESOURCE PITS</b>	<b>(20,000)</b>	<b>(60,000)</b>	<b>(56,727)</b>	<b>(60,600)</b>	
	GRAV	Gravel Pits	(20,000)	(60,000)	(56,727)	(60,600)	
MR42		<b>DUMP POINTS</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(438)</b>	<b>(2,010)</b>	
	DMP1	Dump Point 1 - Margaret River	(1,000)	(1,000)	(438)	(1,010)	
MR43		<b>STREET FURNITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(25,000)</b>	
	SFM1	Street Furniture Maintenance	0	0	0	(25,000)	
MR53		<b>ENVIRONMENTAL INCIDENT CLEANUP</b>	<b>0</b>	<b>0</b>	<b>0</b>	-	
MR54		<b>PRIVATE WORKS</b>	<b>0</b>	<b>(295,479)</b>	<b>(295,479)</b>	-	
		<b>Maintenance</b>	<b>(3,351,772)</b>	<b>(3,687,251)</b>	<b>(3,554,536)</b>	<b>(3,611,480)</b>	

PLANT PROGRAM - Transport								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
RP90	94		Profit on Disposal of Assets	50,470	50,470	77,501	23,855	
<b>TOTAL OPERATING INCOME</b>				<b>50,470</b>	<b>50,470</b>	<b>77,501</b>	<b>23,855</b>	
<b>OPERATING EXPENDITURE</b>								
RP58	09		Non Capital Equipment	0	(20,000)	(19,789)	(30,000)	
RP50	50		Loss On Disposal Of Assets	(34,465)	(34,465)	(24,829)	(66,409)	
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(34,465)</b>	<b>(54,465)</b>	<b>(44,618)</b>	<b>(96,409)</b>	
<b>CAPITAL INCOME</b>								
RP91	95		Proceeds from Sale of Assets	286,500	286,500	261,863	305,500	
<b>TOTAL CAPITAL INCOME</b>				<b>286,500</b>	<b>286,500</b>	<b>261,863</b>	<b>305,500</b>	
<b>CAPITAL EXPENDITURE</b>								
RP93			<b>Plant &amp; Equipment</b>	<b>(1,260,500)</b>	<b>(1,170,500)</b>	<b>(1,035,505)</b>	<b>(1,245,000)</b>	
			<b>Heavy Replacements</b>	<b>(767,500)</b>	<b>(707,500)</b>	<b>(665,289)</b>	<b>0</b>	
	55	RPP196	Replace Amman Roller (P27264)	(180,000)	(150,000)	(145,580)	0	
	55	RPP197	Replace Isuzu 6 wheel roller (P28378)	(200,000)	(190,000)	(205,172)	0	
	55	RPP198	Replace Carpenter's trailer (P16894)	(20,000)	(20,000)	0	0	
	55	RPP199	Replace Kubota (P30264)	(100,000)	(90,000)	(88,845)	0	
	55	RPP200	Replace Reach Arm Mower (P021562)	(90,500)	(90,500)	(83,136)	0	
	55	RPP201	Replace John Deere Mower (P091632)	(18,000)	(18,000)	(15,250)	0	
	55	RPP202	Replace pump (P2158)	(14,000)	(14,000)	0	0	
	55	RPP203	Replace JCB Telehandler (P28762)	(145,000)	(135,000)	(127,305)	0	
	55	RPP214	Replace Toyota Hiace 3.0L Commuter Bus Auto 14seater T13618(235) AU30449	0	0	0	(59,000)	
	55	RPP215	Replace Mini Street Sweeper - Hako Citymaster 600 AU31037	0	0	0	(115,000)	Balance after sale proceeds funded from Plant Replacement reserve
	55	RPP216	Replace Ammann ASC110DT3 12T Vibrating Roller AU27696	0	0	0	(180,000)	Balance after sale proceeds funded from Plant Replacement reserve
	55	RPP217	Replace AU27699 Nissan UD GW470 6 wheel tip truck BRIGGS	0	0	0	(230,000)	Balance after sale proceeds funded from Plant Replacement reserve
	55	RPP218	Replace Kubota ZD331LP-72 Zero Turn Mower AU30829	0	0	0	(65,000)	
	55	RPP219	Replace Toro Z Master 2000 KAW FX651 1EWQ977	0	0	0	(20,000)	
	55	RPP220	Replace Kubota ZD221-54 Zero Turn Mower P150239	0	0	0	0	
	55	RPP221	Replace John Deere 1585 72 Outfront Mower AU31272	0	0	0	(66,000)	
	55	RPP222	Replace Ransome MTD 3 Gang Reel Mower P121206	0	0	0	(20,000)	
	55	RPP223	Replace Redexim 2200 Level Spike - Corer Slicer	0	0	0	(20,000)	

PLANT PROGRAM - Transport								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	55	RPP224	Replacing spray truck P33056 with small truck	0	0	0	(50,000)	
	55	RPP227	10,000 litre mountable water tank to go on P31439	0	0	0	(35,000)	
			<b>Light Replacements</b>	<b>(253,000)</b>	<b>(253,000)</b>	<b>(186,911)</b>	<b>0</b>	
	55	RPP205	Replace Nissan Pulsar hatchback (P30324)	(29,000)	(29,000)	(23,829)	0	
	55	RPP189	Replace Mitsubishi Lancer (P29631)	(29,000)	(29,000)	(23,829)	0	
	55	RPP190	Replace Mitsubishi Lancer (P29632)	(29,000)	(29,000)	(23,958)	0	
	55	RPP191	Replace Mitsubishi Lancer (P29638)	(29,000)	(29,000)	(23,958)	0	
	55	RPP192	Replace Isuzu D-Max (P29971)	(47,000)	(47,000)	(46,943)	0	
	55	RPP193	Replace Carpenter's Ute (P30628)	(45,000)	(45,000)	0	0	
	55	RPP194	Replace Isuzu D-Max (P30631)	(45,000)	(45,000)	(44,394)	0	
	55	RPP205	Replace Nissan Pulsar hatchback (P30324)	(29,000)	(29,000)	(23,829)	0	
	55	RPP206	Replace AU31360 Isuzu D-Max MY 15.5 4x4	0	0	0	(45,000)	
	55	RPP207	Replace AU31361 Isuzu D-Max MY15.5 4x4	0	0	0	(45,000)	
	55	RPP208	Replace AU29781 Mitsubishi Triton GLX TD	0	0	0	0	
	55	RPP209	Replace AU29783 Mitsubishi Triton GLX TD	0	0	0	(35,000)	
	55	RPP210	Replace AU29785 Mitsubishi Triton GLX TD	0	0	0	(45,000)	
	55	RPP211	Replace AU29784 Mitsubishi Triton GLX TD	0	0	0	(45,000)	
	55	RPP212	Replace AU29782 Mitsubishi Triton GLX TD	0	0	0	(45,000)	
	55	RPP213	Replace P29887 with Utility - Auto, space cab	0	0	0	(45,000)	
			<b>New Capital</b>	<b>(190,000)</b>	<b>(180,000)</b>	<b>(176,855)</b>	<b>(60,000)</b>	
	55	RPP195	Fertiliser spreader	(10,000)	(10,000)	(8,025)	0	
	55	RPP204	Multi tyred rubber tyred roller	(180,000)	(170,000)	(168,830)	0	
	55	RPP225	Purchase 3 way tipper	0	0	0	(60,000)	
			<b>Minor Capital Items</b>	<b>(50,000)</b>	<b>(30,000)</b>	<b>(6,450)</b>	<b>(20,000)</b>	
	09	RPPM	Asset Purchases over \$5,000	(50,000)	(30,000)	(6,450)	(20,000)	- Allocation for new and replacement items >\$5k
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>(1,289,500)</b>	<b>(1,199,500)</b>	<b>(1,059,334)</b>	<b>(1,245,000)</b>	
<b>Business Unit Totals</b>								
			<b>Operating Income</b>	50,470	50,470	77,501	23,855	
			<b>Operating Expenses</b>	(34,465)	(54,465)	(44,618)	(96,409)	
			<b>Capital Income</b>	286,500	286,500	261,863	305,500	
			<b>Capital Expenditure</b>	(1,289,500)	(1,199,500)	(1,059,334)	(1,245,000)	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(986,995)</b>	<b>(916,995)</b>	<b>(764,587)</b>	<b>(1,012,054)</b>	

# CARAVAN PARKS - Economic Services Turner & Flinders Bay Holiday Parks, Alexandra Bridge Campground

COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
TU71	71		Turner Caravan Park Income	1,400,000	1,450,000	1,391,941	1,662,000	
TU72	84		Turner Caravan Park Unallocated Income	0	0	10,510	0	
TU82	84		Turner Caravan Park Sundry Income	14,100	14,100	19,824	14,400	
FB71	71		Flinders Bay Caravan Park Income	653,000	653,000	826,150	740,000	
FB81	71		Flinders Bay Staff Rental Income	5,200	5,200	4,583	5,000	
FB82	84		Flinders Bay Caravan Park Sundry Income	6,500	6,500	7,905	6,600	
AB71	71		Alexandra Bridge Income	61,200	61,200	63,423	63,000	
<b>TOTAL OPERATING INCOME</b>				<b>2,140,000</b>	<b>2,190,000</b>	<b>2,324,336</b>	<b>2,491,000</b>	
<b>OPERATING EXPENDITURE - ALL PARKS</b>								
TU01	01		Salaries	(616,720)	(616,720)	(611,695)	(656,162)	- 8.9 FTE
TU01	06		Accrued Leave	(52,414)	(52,414)	(52,414)	(60,190)	- 8.9 FTE
TU02	02		Superannuation	(68,144)	(68,144)	(80,422)	(80,510)	- 8.9 FTE
TU04	05		Training & Conferences	(4,000)	(4,000)	(388)	(3,000)	
TU05	03		Workers Compensation	(9,946)	(9,946)	(7,908)	(10,672)	- 8.9 FTE
TU06	04		Protective Clothing & Uniforms	(3,000)	(3,000)	(3,388)	(3,100)	
TU07	07		Recruitment	0	0	(3,529)	0	
TU10	27		Telephone	(6,550)	(6,550)	(6,554)	(6,028)	
TU12	38		Subscriptions, Memberships & Licences	0	0	(300)	(3,500)	- Eco Certification, Chamber of Commerce, Other
TU15	09		Printing & Stationery	(1,700)	(1,700)	(929)	(1,500)	
TU17	09		Consumables	(27,000)	(27,000)	(38,378)	(28,500)	- Consumables for all parks and facilities such as
TU20	16		Equipment Repairs & Maintenance	(10,000)	(10,000)	(13,272)	(10,500)	
TU21	16		Commissions Paid - online booking agencies	(7,200)	(7,200)	(9,005)	(7,800)	- Booking.com, Expedia, RMS Online
TU25	16		Advertising	(6,000)	(6,000)	(7,412)	(6,000)	- Professional photos, Design works signage, &
TU26	16		Building Operations	(12,300)	(12,300)	(12,415)	(12,800)	- Cleaning, Linen service and other operational costs for chalets and parks
TU28	16		Building Maintenance	(17,000)	(17,000)	(30,490)	(23,000)	
TU35	25		Utilities - Electricity & Gas	(103,700)	(103,700)	(110,060)	(103,600)	
TU35	26		Utilities - Water Charges	(63,300)	(63,300)	(52,557)	(65,250)	
TU36	16		Landscaping Maintenance	(59,000)	(59,000)	(50,865)	(67,000)	
TU37	16		Legal	(5,000)	(5,000)	0	(5,000)	- General legal advice
TU40	10		Vehicle/Plant Operating Expenses	(18,000)	(18,000)	(22,206)	(19,950)	- Operating expenses for park plant, mowers and vehicles
TU50	16		Infrastructure Maintenance	(23,000)	(23,000)	(22,941)	(22,900)	
TU55	16		Waste Services	(30,000)	(30,000)	(33,364)	(20,500)	- Skip delivery and removal

CARAVAN PARKS - Economic Services Turner & Flinders Bay Holiday Parks, Alexandra Bridge Campground								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
TU58	09		Non-Capital Equipment	(17,000)	(17,000)	(19,315)	(18,500)	- Replacement of minor equipment for Parks & Chalets such as microwaves, fridges, kettles, toasters, TVs, etc
TU60	16		<b>Forward Planning/Special Projects</b>	<b>(328,000)</b>	<b>(328,000)</b>	<b>(69,714)</b>	<b>(128,000)</b>	
		TCP71	TCP Masterplan design & Engineering	0	0	0	0	
		TCP78	Holiday park re-branding	(46,000)	(46,000)	(1,488)	(46,000)	- Carryover from 2020-21. Marketing - Website and sign design works
		TCP79	FBHP Masterplanning	(260,000)	(260,000)	(60,993)	(50,000)	- Carryover from 2020-21. Undalup naming & heritage info, art designs new ablution block & main sign
		TCP80	THP Design Developments	(22,000)	(22,000)	(7,233)	(30,000)	- Karri Terrace and Kangaroo Flats area survey and design includes \$10k carryover
		TCP85	ABCG Masterplan	0	0	0	0	- Survey and detailed design future camping site expansion - project deferred
		TCP86	FBHP Undalup school holiday education program (night stalks)	0	0	0	(2,000)	
TU98	51		Depreciation	(128,328)	(128,328)	(114,826)	(110,372)	- Depn on Buildings, Infrastructure & equipment
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(1,617,302)</b>	<b>(1,617,302)</b>	<b>(1,374,346)</b>	<b>(1,474,334)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
TU88	16		<b>Buildings</b>	<b>(772,000)</b>	<b>(772,000)</b>	<b>(703,426)</b>	<b>(760,000)</b>	
	16	TCP63	Second stage of Chalets - TCP	(430,000)	(430,000)	(427,487)	0	
	16	FBA035	FB HWS renewal (incl services)	(12,000)	(12,000)	(7,330)	0	
	16	TCP77	Circle Amenity Block Renovation	(330,000)	(330,000)	(268,609)	0	
	16	FBA036	FBHP demolition and rebuild amenity block number 1	0	0	0	(700,000)	- FBHP Demolition of existing block & construct new facility (\$600k funded from reserve)
	16	TCP87	THP refurbish staff residence (kitchen/laundry)	0	0	0	(60,000)	- THP Staff Residence - demolish existing kitchen & laundry cabinetry and install new
TU89	16		<b>Infrastructure</b>	<b>(375,000)</b>	<b>(375,000)</b>	<b>(102,303)</b>	<b>(658,000)</b>	
	16	TCP81	Turner CP Service Upgrades	(150,000)	(150,000)	(78,910)	(28,000)	- THP Sullage & Power to campsites, carryover
	16	TCP82	Turner CP Road & Hardstand Renewals	(200,000)	(200,000)	(1,618)	(400,000)	- THP Upgrade main entry/exit, seal main internal road, visitor parking area & new exit, install new security gates & drainage, includes \$200k carryover
	16	TCP83	Turner CP New chalet landscaping	(25,000)	(25,000)	(17,842)	0	
	16	FBA037	FBHP Road infrastructure upgrades	0	0	(3,783)	(100,000)	- FBHP dedicated entry, new exitways, road widening & access fire fighting water tank



CARAVAN PARKS - Economic Services Turner & Flinders Bay Holiday Parks, Alexandra Bridge Campground								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
	16	FBA038	FBHP Upgrade grey water system	0	0	0	(100,000)	- FBHP New greywater diversion and irrigation system
	16	FBA039	FBHP Fire fighting water tank	0	0	0	(20,000)	- FBHP 91K litre fire fighting water tank and services
	16	FBA040	FBHP Signage	0	0	0	(10,000)	- FBHP Main entry signage
TU97	09		Furniture & Equipment	(65,000)	(65,000)	(48,849)	0	
	16	TCP84	Turner NEW Chalets fitouts	(65,000)	(65,000)	(48,849)	0	
TOTAL CAPITAL EXPENDITURE				(1,212,000)	(1,212,000)	(854,578)	(1,418,000)	
<b>Business Unit Totals</b>								
			Operating Income	2,140,000	2,190,000	2,324,336	2,491,000	
			Operating Expenses	(1,617,302)	(1,617,302)	(1,374,346)	(1,474,334)	
			Capital Income	0	0	0	0	
			Capital Expenditure	(1,212,000)	(1,212,000)	(854,578)	(1,418,000)	
TOTAL FOR BUSINESS UNIT				(689,302)	(639,302)	95,413	(401,334)	



BUILDING SERVICES - Economic Services							
COA	IE	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>							
BU81	84	Fees and Charges (GST free)	220,000	240,000	375,999	270,000	- Building Application fees
BU82	84	Sundry Income	0	0	1,601	0	
<b>TOTAL OPERATING INCOME</b>			<b>220,000</b>	<b>240,000</b>	<b>377,600</b>	<b>270,000</b>	
<b>OPERATING EXPENDITURE</b>							
BU01	01	Salaries	(125,320)	(125,320)	(112,842)	(128,594)	- 1.7 FTE
BU01	06	Accrued Leave	(12,024)	(12,024)	(12,024)	(13,936)	- 1.7 FTE
BU02	02	Superannuation	(15,496)	(15,496)	(15,720)	(15,978)	- 1.7 FTE
BU03	17	Consultant	0	0	(2,451)	(5,000)	- Assistance for Building Services Coordinator in case of conflicts of interest
BU04	05	Training & Conferences	(2,000)	(2,000)	(1,481)	(3,000)	
BU05	03	Workers Compensation	(2,040)	(2,040)	(1,620)	(2,120)	- 1.7 FTE
BU06	04	Protective Clothing	0	0	0	(200)	
BU07	07	Recruitment	0	0	0	0	
BU11	27	Mobile Telephone	(480)	(480)	(586)	(1,880)	- 1 x mobile phone plan & replacement
BU12	38	Subscriptions, Memberships & Licences	0	0	(2,578)	(3,400)	- SAI Global, AIBS, Rawlinsons
BU29	10	Contract Staff	0	(25,000)	(18,662)	(7,000)	- Cover for Building Services Coordinator LSL
BU40	10	Vehicle Operating Expenses	(4,920)	(4,920)	(4,119)	(4,800)	- Vehicle expenses for Building Services
BU41	08	Fringe Benefits Tax	(1,032)	(1,032)	(333)	(504)	- FBT on private use of vehicles
<b>TOTAL OPERATING EXPENDITURE</b>			<b>(163,312)</b>	<b>(188,312)</b>	<b>(172,415)</b>	<b>(186,412)</b>	
<b>CAPITAL INCOME</b>							
<b>TOTAL CAPITAL INCOME</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>							
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>							
		Operating Income	220,000	240,000	377,600	270,000	
		Operating Expenses	(163,312)	(188,312)	(172,415)	(186,412)	
		Capital Income	0	0	0	0	
		Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>			<b>56,688</b>	<b>51,688</b>	<b>205,185</b>	<b>83,588</b>	

SUSTAINABLE ECONOMY - Economic Services								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
<b>TOTAL OPERATING INCOME</b>				0	0	0	0	
<b>OPERATING EXPENDITURE</b>								
SE01	01		Salaries	(80,576)	(80,576)	(78,400)	(83,838)	- 1 FTE
SE01	06		Accrued Leave	(8,734)	(8,734)	(8,734)	(9,076)	- 1 FTE
SE02	02		Superannuation	(8,734)	(8,734)	(8,907)	(9,076)	- 1 FTE
SE04	05		Training & Conferences	(1,000)	(1,000)	(512)	(1,000)	
SE05	03		Workers Compensation	(1,326)	(1,326)	(1,056)	(1,378)	- 1 FTE
SE06	04		Protective Clothing	0	0	0	0	
SE07	07		Recruitment	0	0	0	0	
SE11	27		Mobile Telephone	(480)	(480)	(413)	(432)	
SE50	16		<b>Projects</b>	<b>(43,885)</b>	<b>(36,885)</b>	<b>(31,569)</b>	<b>(31,640)</b>	
		SEP01	Sustainable Economy Strategy	(3,250)	(3,250)	(3,096)	0	
		SEP02	Capacity Building Business Workshops	(3,000)	(3,000)	(2,425)	(1,800)	- Workshops to build capacity of businesses for resilience, success and sustainability
		SEP03	Green Business Initiative	(1,800)	(1,800)	(623)	(1,800)	- Network events for business sustainability leaders to share ideas and bolster the region's reputation
		SEP04	Circular Economy Initiative	(5,785)	(5,785)	(5,225)	(2,500)	- Engage expertise in responsible investment for policy review
		SEP05	Local Producers Business Fair	(5,000)	0	0	0	
		SEP06	LOCAL-IS-More Campaign	(4,050)	(4,050)	(4,687)	(4,200)	- Web content and marketing
		SEP07	Local Stimulus Initiative	(10,000)	(3,000)	0	(10,000)	- Seed funding for Margaret River town centre mural/art trail
		SEP08	Contribution to MRCCI Public WIFI Project	(3,000)	(3,000)	(3,000)	(3,000)	- Annual contribution to public WIFI project
		SEP09	Eco Destination Certification	(8,000)	(13,000)	(12,514)	(8,340)	- Annual renewal fee (\$3.54k), Marketing (\$2.4k), Audit costs (\$2.5k)
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(144,735)</b>	<b>(137,735)</b>	<b>(129,591)</b>	<b>(136,440)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				0	0	0	0	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				0	0	0	0	
<b>Business Unit Totals</b>								
			Operating Income	0	0	0	0	
			Operating Expenses	(144,735)	(137,735)	(129,591)	(136,440)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(144,735)</b>	<b>(137,735)</b>	<b>(129,591)</b>	<b>(136,440)</b>	

PUBLIC WORKS OVERHEADS - Other Property and Services								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
WO82	73		Sundry Income	0	0	2,500	0	
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	
<b>OPERATING EXPENDITURE</b>								
WO01	01		Salaries	(702,236)	(702,236)	(686,167)	(774,216)	- 10.1 FTE
WS01	01		Salaries-Survey & Design	(46,032)	(46,032)	(31,849)	(31,954)	- 2 FTE
WO01	06		Accrued Leave	(68,876)	(68,876)	(68,876)	(80,718)	- 10.1 FTE
WO02	02		Superannuation	(90,024)	(90,024)	(81,599)	(96,006)	- 10.1 FTE
WO04	05		Training	(47,000)	(47,000)	(39,632)	(55,000)	- per adjusted TNA-cost of training courses only
WO05	03		Workers Compensation	(53,154)	(53,154)	(42,264)	(56,146)	- 50.1 FTE
WO06	04		Protective Clothing	(21,000)	(16,000)	(28,227)	(21,600)	- PPE, boots, incidentals
WO07	07		Recruitment	0	0	(8,558)	0	
WO11	27		Mobile Telephone	(18,000)	(18,000)	(19,158)	(18,180)	- Call charges & replacement handsets
WO12	38		Subscriptions, Memberships & Licences	(1,000)	(1,000)	(3,829)	(1,000)	- Road Roughness Application subscription
WO17	09		Consumables	(24,000)	(19,000)	(30,130)	(24,240)	- Various office and depot consumables
WO20	09		Equipment Repairs & Maintenance	(3,600)	(3,600)	(5,173)	(3,600)	- Reactive maintenance, survey equipment & traffic counter maintenance
WO24	37		Refreshments	(480)	(480)	(176)	0	
WO25	16		Advertising	(3,600)	(3,600)	0	0	
WO29	16		Forward Planning	(4,000)	(4,000)	(9,668)	0	
WO35	25		Utilities	(18,000)	(13,000)	(11,639)	(18,315)	- Electricity
WO36	16		Grounds Maintenance	(39,800)	(54,800)	(61,529)	(65,000)	- General maintenance, clean-up, Safety improvements
WO40	98		Vehicle Operating Expenses	(180,000)	(230,000)	(280,855)	(240,000)	- Operating costs for Works vehicles
WO41	08		Fringe Benefits Tax	(25,444)	(25,444)	(20,302)	(24,000)	- FBT on private use of vehicles
WO58	09		Minor equipment	(5,000)	(5,000)	(5,717)	(5,000)	- Allocation for non-capital equipment
WO59	01		Unallocated Works Payroll	(234,427)	(234,427)	(331,100)	(264,056)	- Downtime not allocated to jobs incl toolbox meetings, SLB, PL, PH and training hours
WO59	06		Accrued Leave	(265,822)	(265,822)	(271,881)	(282,688)	- 40 FTE
WO60	02		Other - Superannuation	(327,600)	(327,600)	(321,862)	(341,834)	- 40 FTE
WO98	51		Depreciation	(35,364)	(35,364)	(39,434)	(39,326)	- Depn on Depot buildings & equipment
WO99	99		Less: WOH Allocated	2,099,277	2,099,277	2,212,938	2,322,660	- 20% overhead rate on all labour and materials
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(115,182)</b>	<b>(165,182)</b>	<b>(186,688)</b>	<b>(120,219)</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	0	0	2,500	0	
			Operating Expenses	(115,182)	(165,182)	(186,688)	(120,219)	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(115,182)</b>	<b>(165,182)</b>	<b>(184,188)</b>	<b>(120,219)</b>	

PLANT OPERATING COSTS - Other Property and Services								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
OC82	73		Sundry Income	0	0	2,258	0	
<b>TOTAL OPERATING INCOME</b>				<b>0</b>	<b>0</b>	<b>2,258</b>	<b>0</b>	
<b>OPERATING EXPENDITURE</b>								
OC02	02		Superannuation	(23,660)	(23,660)	(23,532)	(25,326)	- 3.7 FTE
OC04	05		Training	(3,000)	(3,000)	(382)	(5,000)	
OC05	03		Workers Compensation	(3,368)	(3,368)	(2,651)	(3,616)	- 3.7 FTE
OC11	27		Mobile Phone	(420)	(420)	(413)	(480)	- Call charges for 1 phone
OC13	30		Insurances & Licences	(75,000)	(75,000)	(77,722)	(80,000)	- Vehicle insurance and licences
OC17	10		Fuel & Oils	(360,000)	(360,000)	(327,562)	(330,000)	- ULP, diesel & oil
OC18	20		Leased Plant	(56,040)	(56,040)	(71,706)	0	
OC20	01		Repairs & Parts - Labour	(205,946)	(205,946)	(163,331)	(219,800)	- 3.7 FTE
OC20	11		Repairs & Parts - Materials	(349,000)	(349,000)	(221,326)	(300,000)	
OC20	99		Repairs & Parts - Overhead	(82,380)	(82,380)	(38,326)	(87,920)	- Overheads calculated at 40% of labour cost
OC40	98		Plant Operating Costs	(2,400)	(2,400)	(5,819)	(18,000)	- Fuel and maintenance of workshop vehicle and miscellaneous plant
OC58	12		Non-Capital Equipment	(2,000)	(2,000)	(4,245)	(2,000)	- Minor non-capital items for workshop
OC59	06		Other Labour Costs	(20,696)	(20,696)	(40,285)	(23,816)	- 3.7 FTE Leave provisions
OC96	51		Amortisation of ROU Assets	0	(34,000)	(31,319)	(22,718)	- Depreciation of leased assets
OC98	51		Plant Depreciation	(799,368)	(799,368)	(1,001,188)	(1,020,000)	- Depreciation on plant and vehicles
OC99	98		Less: POC Allocated	2,124,000	2,124,000	2,201,304	2,280,000	- Over recovery is provided to the Plant Replacement Reserve
<b>TOTAL OPERATING EXPENDITURE</b>				<b>140,722</b>	<b>106,722</b>	<b>191,496</b>	<b>141,324</b>	
<b>CAPITAL INCOME</b>								
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL EXPENDITURE</b>								
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	0	0	2,258	0	
			Operating Expenses	140,722	106,722	191,496	141,324	
			Capital Income	0	0	0	0	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>140,722</b>	<b>106,722</b>	<b>193,754</b>	<b>141,324</b>	

OTHER PROPERTY & SERVICES - Other Property and Services								
COA	IE	Job	DESCRIPTION	2020-21 Original Budget	2020-21 Amended Budget	2020-21 YTD Actual	2021-22 Budget	COMMENTS
<b>OPERATING INCOME</b>								
SW58	63		Income - Gravel Pit Wests	0	0	0	0	
SW59	63		Income - Gravel Pit Vlam Rd	0	0	37,070	0	
SW60	63		Income - Gravel Pit Wallis Rd	1,000	1,000	0	0	
SW61	63		Income - Grit Pit Kudardup (1 Bussell Hwy)	1,000	1,000	7,917	1,000	- Recognition of income on stockpile
SW82	63		Sundry Income	25,000	36,000	36,824	30,000	- Limesand royalties transferred to Infrastructure Assets Reserve if not used during the year
SW83	63		Income - Lime Pit - Redgate	0	0	0	0	
SW86	73		Workers Compensation Recovered	20,000	20,000	3,713	20,000	- Reimbursement of possible Workers Compensation payments, offsets SW50 expenditure
<b>TOTAL OPERATING INCOME</b>				<b>47,000</b>	<b>58,000</b>	<b>85,524</b>	<b>51,000</b>	
<b>OPERATING EXPENDITURE</b>								
SW35	16		Expenses - Lime Pit - East Augusta	0	0	0	0	
SW36	16		Expenses - Lime Pit - Redgate	(1,000)	(1,000)	0	(1,000)	- Allowance for possible expenses
SW38	16		Expense - Gravel Pit Wallis Rd	(1,000)	(1,000)	(231)	(1,000)	- Annual licence fees and other costs
SW39	16		Expense - Grit Pit Kudardup (1 Bussell Hwy)	(1,000)	(1,000)	0	(1,000)	- Allowance for possible expenses
SW40	16		Expense - Gravel Pit Davis Rd	0	0	(236)	0	
SW42	16		Expenses - Gravel Pit Vlam Rd	0	0	(302)	0	
SW50	01		Workers Compensation Paid	(20,000)	(20,000)	(3,517)	(20,000)	- Workers compensation recovered by SW68
SW51			RDO Control Account	0	0	(5,835)	0	
SW37	17		Land sale and purchase costs	(30,000)	(30,000)	(9,242)	(20,000)	- Expenses associated with land transactions
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(53,000)</b>	<b>(53,000)</b>	<b>(19,363)</b>	<b>(43,000)</b>	
<b>CAPITAL INCOME</b>								
SW91	95		Proceeds from Sale of Assets	0	0	0	200,000	- Lot 3 (6) Peake St, Cowaramup - part proceeds to be used to fund upgrade of the Duggan Pavilion and construction of a machinery storage shed at the Cowaramup Oval. Balance to be held in the Cowaramup Reserve (was the Affordable Housing Fund Reserve).
<b>TOTAL CAPITAL INCOME</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	
<b>CAPITAL EXPENDITURE</b>								
SW88	55		Land	0	0	0	0	
<b>TOTAL CAPITAL EXPENDITURE</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Business Unit Totals</b>								
			Operating Income	47,000	58,000	85,524	51,000	
			Operating Expenses	(53,000)	(53,000)	(19,363)	(43,000)	
			Capital Income	0	0	0	200,000	
			Capital Expenditure	0	0	0	0	
<b>TOTAL FOR BUSINESS UNIT</b>				<b>(6,000)</b>	<b>5,000</b>	<b>66,161</b>	<b>208,000</b>	



## **SUPPLEMENTARY INFORMATION**

### **2021-22 BUDGET**



Note 1. CAPITAL WORKS EXPENDITURE AND FUNDING SCHEDULE FOR 2021-22

Capital Works Project Description	Asset class	Responsibility		Capital Expenditure Program			Revenue, Borrowings, Proceeds and Transfers							
		Business Unit	Account / Job	Renewal	New Service	Expansion/ Upgrade	Total Capital Program	Own Source		Capital Grants & Contributions		Other		
								Gen. Revenue	Reserves	Grant	Contribution	Funding Source	Borrowings	Proceeds on Sale
													Carry Over Funds	Total Funding
AV Upgrade (Council Chambers & Mainbreak) - Waiting on quotes	Furniture and Equipment	ICT	ICT003	-	-	-	-	-	-	-	-	-	-	-
Replacement Core Switches (2 x Cisco Catalyst Switches for HA)	Furniture and Equipment	ICT	ICT004	12,000	-	-	12,000	-	12,000	-	-	ICT Reserve	-	12,000
Air Gap Backup Solution (Dell EMC ML3 Tape Library)	Furniture and Equipment	ICT	ICT005	-	-	15,030	15,030	-	15,030	-	-	ICT Reserve	-	15,030
Fibre connection from CAC to HEART	Furniture and Equipment	ICT	ICT006	-	-	12,000	12,000	-	12,000	-	-	ICT Reserve	-	12,000
Shade Shelters for BBQs at Margaret River Youth Precinct	Infrastructure Assets - Parks & Reserves	Community Development	CD88	-	15,000	-	15,000	15,000	-	-	-	-	-	15,000
Witchcliffe Light Tanker Fire Appliance	Plant and Equipment	Fire Prevention	FP031	178,000	-	-	178,000	-	-	178,000	-	LGGS Grant(DFES)	-	178,000
Outside play fencing	Infrastructure Assets - Parks & Reserves	Outside School Hours Care	EDU05	-	6,700	-	6,700	-	-	-	-	-	6,700	6,700
Davis Rd Drainage	Infrastructure Assets - Waste	Waste Services	WAS26	-	-	80,000	80,000	80,000	-	-	-	-	-	80,000
Progressive capping, closure and rehabilitation of landfill cells	Infrastructure Assets - Waste	Waste Services	WAS27	-	-	500,000	500,000	-	500,000	-	-	Waste management reserve	-	500,000
Development of Davis Road Recycling and Waste Transfer Stn	Infrastructure Assets - Waste	Waste Services	WAS55	-	-	150,000	150,000	-	150,000	-	-	Waste management reserve	-	150,000
Replacement Hooklift Bins	Furniture and Equipment	Waste Services	WAS38	50,000	-	-	50,000	50,000	-	-	-	-	-	50,000
Equipment to improve manual handling for Transfer Stations	Furniture and Equipment	Waste Services	WAS46	-	20,000	-	20,000	20,000	-	-	-	-	-	20,000
Leachate Transfer Pump - Davis Rd	Furniture and Equipment	Waste Services	WAS56	-	30,000	-	30,000	30,000	-	-	-	-	-	30,000
Weather proof storage container - Davis Rd	Furniture and Equipment	Waste Services	WAS57	-	20,000	-	20,000	20,000	-	-	-	-	-	20,000
Security Cameras/Lights	Buildings	Waste Services	WAS49	-	30,000	-	30,000	30,000	-	-	-	-	-	30,000
Tandem axle 8x5 trailer	Plant and Equipment	Waste Services	WAS54	-	8,000	-	8,000	8,000	-	-	-	-	-	8,000
Asbestos removal & replacement works	Buildings	Community Buildings	CBS159	60,672	-	-	60,672	-	-	-	-	-	60,672	60,672
Aquatic Centre Renovation	Buildings	Community Buildings	CBS182	1,000,000	-	-	1,000,000	-	-	-	-	New Loan	650,000	1,000,000
Witchcliffe Public Toilets - replacement	Buildings	Community Buildings	CBS185	280,000	-	-	280,000	280,000	-	-	-	-	-	280,000
Installation of Water Supply line to Gnarabup Café	Buildings	Community Buildings	CBS187	35,000	-	-	35,000	35,000	-	-	-	-	-	35,000
Gloucester Park water supply upgrade	Infrastructure Assets - Parks & Reserves	Community Buildings	CBS189	170,000	-	-	170,000	170,000	-	-	-	-	-	170,000
Augusta Civic Park - Upgrade facility to accommodate Childcare Centre	Buildings	Community Buildings	CBS191	-	-	-	-	-	-	-	-	Emergency Disaster Relief reserve	-	-
Duggan Pavillion Upgrades to accommodate Playgroup	Buildings	Community Buildings	CBS192	-	32,000	-	32,000	-	32,000	-	-	Cowaramup reserve (funded from sale of L&B)	-	32,000
Machinery storage shed cowaramup oval	Buildings	Community Buildings	CBS193	-	30,000	-	30,000	-	30,000	-	-	Cowaramup reserve (funded from sale of L&B)	-	30,000
Gracetown swimmers beach water tank replacement	Infrastructure Assets - Parks & Reserves	Community Buildings	CBS194	30,000	-	-	30,000	30,000	-	-	-	-	-	30,000
Plant Room - replacement of all plant valving	Buildings	Aquatic Centre	ACC18	18,000	-	-	18,000	18,000	-	-	-	-	-	18,000
Pool Cleaner replacement	Furniture and Equipment	Aquatic Centre	ACC21	8,000	-	-	8,000	8,000	-	-	-	-	-	8,000
Multi Club Storage Shed	Buildings	Gloucester Park	GPP041	-	40,000	-	40,000	25,000	-	-	15,000	Clubs	-	40,000
Outdoor Basketball Half-court (2020-21 project carryover)	Infrastructure Assets - Parks & Reserves	Gloucester Park	GPP037	-	20,000	-	20,000	10,000	-	-	-	-	10,000	20,000
Construction of Hockey Training Facility (2020-21 project carryover)	Infrastructure Assets - Parks & Reserves	Gloucester Park	GPP038	-	1,022,870	-	1,022,870	-	200,000	374,289	175,000	CSRFF \$334.289k, SportAus \$200k, Hockey C	273,581	1,022,870
LED Lighting Upgrade to Main Oval	Infrastructure Assets - Parks & Reserves	Gloucester Park	GPP039	-	-	114,200	114,200	39,600	-	49,600	25,000	CSRFF \$39.6k, WAFC \$10k, Footy Club \$25k	-	114,200
Portable Event Marquee 8x5 (to be housed in Sea Container)	Infrastructure Assets - Parks & Reserves	Gloucester Park	GPP040	-	15,000	-	15,000	15,000	-	-	-	-	-	15,000
Venue Related Building Items - Carryover \$10k	Buildings	HEART	CCC09	-	10,000	-	10,000	-	-	-	-	-	10,000	10,000
HEART External Signage	Infrastructure Assets - Parks & Reserves	HEART	CCC03	-	30,000	-	30,000	-	-	-	-	-	30,000	30,000
HEART Furnishings (bollards)	Furniture and Equipment	HEART	CCC02	-	5,000	-	5,000	5,000	-	-	-	-	-	5,000
Public Art (Funded from Reserve) Amt reduced from \$90,000	Furniture and Equipment	HEART	CCC06	-	50,000	-	50,000	-	50,000	-	-	Community Facilities reserve	-	50,000
Venue Related Equipment	Furniture and Equipment	HEART	CCC10	-	14,650	-	14,650	14,650	-	-	-	-	-	14,650
Playground equipment renewal program - Riflebutts Reserve	Infrastructure Assets - Parks & Reserves	Parks and Gardens	RES119	180,000	-	-	180,000	130,000	-	-	-	-	50,000	180,000
Renewal of recycled reticulated water system	Infrastructure Assets - Parks & Reserves	Parks and Gardens	RES120	18,000	-	-	18,000	18,000	-	-	-	-	-	18,000
Renewal of Public Open Space infrastructure	Infrastructure Assets - Parks & Reserves	Parks and Gardens	RES126	100,000	-	-	100,000	60,000	-	-	-	-	40,000	100,000
Upgrade of Pulic Open Space (including Rotary Park road verge)	Infrastructure Assets - Parks & Reserves	Parks and Gardens	RES132	-	-	60,000	60,000	60,000	-	-	-	-	-	60,000
Augusta Interpretation Plan implementation	Infrastructure Assets - Parks & Reserves	Asset Services	TIA26	-	-	34,500	34,500	25,000	-	-	-	-	9,500	34,500
Cowaramup bike racks project	Infrastructure Assets - Parks & Reserves	Asset Services	TIA37	-	-	12,500	12,500	-	-	-	-	-	12,500	12,500
Main Street wayfinding, parking signage	Infrastructure Assets - Roads	Asset Services	TIA38	-	-	40,000	40,000	20,000	-	-	-	-	20,000	40,000
Gloucester Park roads	Infrastructure Assets - Roads	Construction	REM11	-	-	400,000	400,000	-	400,000	-	-	Developer contributions (\$156k) & Gloucester Park (\$244k)	-	400,000
Wadandi Track	Infrastructure Assets - Paths	Construction	PXN002	-	-	50,000	50,000	50,000	-	-	-	-	-	50,000
Margaret River Trail - Caves Road to Rivermouth	Infrastructure Assets - Paths	Construction	PXN003	-	130,000	-	130,000	-	-	116,000	-	SWDC	14,000	130,000
Flinders Bay to Cape Leeuwin Path	Infrastructure Assets - Paths	Construction	PXN013	-	162,000	-	162,000	-	100,000	-	-	Augusta Revitalisation reserve	62,000	162,000
Bussell Hwy, petrol station to motel	Infrastructure Assets - Paths	Construction	PXN019	-	116,000	-	116,000	61,500	-	54,500	-	Department of Transport	-	116,000
Andrews Way & Wilkes Road path expansion	Infrastructure Assets - Paths	Construction	PXN024	-	-	65,000	65,000	37,500	-	27,500	-	Department of Transport	-	65,000
Accessibility upgrades for pathways	Infrastructure Assets - Paths	Construction	PXN025	-	30,000	-	30,000	-	-	-	-	-	30,000	30,000
Fearn Avenue ramp to public toilets path	Infrastructure Assets - Paths	Construction	PXN027	-	88,000	-	88,000	-	-	-	-	LRCIP Phase 1 Grant carried over from 20-21	88,000	88,000
ACROD parking bay upgrades	Infrastructure Assets - Carparks	Construction	CPN13	-	20,000	-	20,000	20,000	-	-	-	-	-	20,000
Rivermouth carpark	Infrastructure Assets - Carparks	Construction	CPN23	-	25,000	-	25,000	25,000	-	-	-	-	-	25,000
Old Hospital carpark	Infrastructure Assets - Carparks	Construction	CPN24	-	12,000	-	12,000	-	-	-	-	-	12,000	12,000
Balance of LRCIP grant phase 3	Infrastructure Assets - Carparks	Construction	CPN27	-	-	1,371,676	1,371,676	-	-	1,371,676	-	LRCIP Phase 3 grant	-	1,371,676
Old Settlement carpark	Infrastructure Assets - Carparks	Construction	CPN28	-	-	-	-	-	-	-	-	-	-	-
Augusta chemical shed replacement	Buildings	Construction	DEX15	20,000	-	-	20,000	20,000	-	-	-	-	-	20,000
Augusta aerodrome improvements	Infrastructure Assets - Airstrips	Construction	AUA02	-	300,000	-	300,000	-	-	300,000	-	Regional Airports Program - Round 2	-	300,000
Relocation of Augusta aero club	Infrastructure Assets - Airstrips	Construction	AUA03	-	35,000	-	35,000	35,000	-	-	-	-	-	35,000
Tom Cullitty Drive bridge	Infrastructure Assets - Road Bridges	Construction	CAR22	150,000	-	-	150,000	-	-	150,000	-	WALGGC Special Purpose Grant	-	150,000
Jindong Treeton Road bridge	Infrastructure Assets - Road Bridges	Construction	CAR23	100,000	-	-	100,000	-	-	100,000	-	WALGGC Special Purpose Grant	-	100,000
Lower Order Road Renewals	Infrastructure Assets - Roads	Construction	X996	200,000	-	-	200,000	200,000	-	-	-	-	-	200,000
Asphalt Overlays	Infrastructure Assets - Roads	Construction	X998	300,000	-	-	300,000	-	-	300,000	-	Roads to Recovery	-	300,000
Rural Reseals	Infrastructure Assets - Roads	Construction	X999	400,000	-	-	400,000	50,978	-	349,022	-	Roads to Recovery	-	400,000
Road shoulder sealing and audible edge lining	Infrastructure Assets - Roads	Construction	X995	-	-	4,974,000	4,974,000	-	-	4,974,000	-	Regional Road Safety Program grant	-	4,974,000
Leeuwin Road reconstruction	Infrastructure Assets - Roads	Construction	RRN010	750,000	-	-	750,000	250,000	-	500,000	-	Regional Roads Group	-	750,000
Warner Glen Road reconstruction	Infrastructure Assets - Roads	Construction	RRN030	450,000	-	-	450,000	150,000	-	300,000	-	Regional Roads Group	-	450,000
Rosa Glen Road reconstruction	Infrastructure Assets - Roads	Construction	RRN112	75,000	-	-	75,000	25,000	-	50,000	-	Regional Roads Group	-	75,000
Cowaramup Bay Road reconstruction	Infrastructure Assets - Roads	Construction	RRN003	300,000	-	-	300,000	100,000	-	200,000	-	Regional Roads Group	-	300,000

Note 1. CAPITAL WORKS EXPENDITURE AND FUNDING SCHEDULE FOR 2021-22

Capital Works Project Description	Asset class	Responsibility		Capital Expenditure Program			Total Capital Program	Revenue, Borrowings, Proceeds and Transfers								Total Funding
		Business Unit	Account / Job	Renewal	New Service	Expansion/ Upgrade		Own Source		Capital Grants & Contributions		Other				
								Gen. Revenue	Reserves	Grant	Contribution	Funding Source	Borrowings	Proceeds on Sale	Carry Over Funds	
Jindong Treeton Road reconstruction	Infrastructure Assets - Roads	Construction	RRN083	750,000			750,000	250,000		500,000		Regional Roads Group			750,000	
Carters Road embankment rectification	Infrastructure Assets - Roads	Construction	RRN116	150,000			150,000	150,000							150,000	
Gravel resheeting	Infrastructure Assets - Roads	Construction	T998	450,000			450,000	200,000		250,000		Main Roads Direct Grant			450,000	
Gnarabup foreshore path	Infrastructure Assets - Paths	Construction	PAP12	239,797			239,797	-	239,797			Cedarvale reserve			239,797	
Wallcliffe Cycle path renewal	Infrastructure Assets - Paths	Construction	PAP13	100,000			100,000	100,000							100,000	
Blackwood Ave path renewal - Bakery to Green Street	Infrastructure Assets - Paths	Construction	PAP18	62,000			62,000	-						62,000	62,000	
Federation Gardens (Library)	Infrastructure Assets - Paths	Construction	PAP24	25,000			25,000	25,000							25,000	
Leeuwin Revetment project	Infrastructure Assets - Paths	Construction	PAP25	100,000			100,000	50,000		50,000		Coastal Adaptation Program Grant			100,000	
Fearn Ave carpark overlay	Infrastructure Assets - Carparks	Construction	CPP01	110,000			110,000	110,000							110,000	
Trail Bridges structure works	Infrastructure Assets - Pedestrian Structures	Construction	PED02	882,336			882,336	-		882,336		LRCIP Grant Phase 2			882,336	
Barrett St POS bike racks & associated works	Infrastructure Assets - Pedestrian Structures	Construction	PED05			15,000	15,000	15,000							15,000	
Pioneer Park, Cowaramup drainage project (carryover)	Infrastructure Assets - Drainage	Construction	D020	50,000			50,000	-						50,000	50,000	
Mann street culvert	Infrastructure Assets - Drainage	Construction	D022	100,000			100,000	100,000							100,000	
Rapids Landing School Oval drainage	Infrastructure Assets - Drainage	Construction	D023	9,800			9,800	-	9,800			Infrastructure Assets reserve			9,800	
Staged kerb replacement (Elva St & Le Souef St)	Infrastructure Assets - Roads	Construction	KEP01	75,000			75,000	75,000							75,000	
Foreshore walls Augusta - Ellis Street carpark	Infrastructure Assets - Boatramps & Jetties	Construction	FFS17	150,000			150,000	150,000							150,000	
Alexandra Bridge campground riverside platform	Infrastructure Assets - Boatramps & Jetties	Construction	FFS19	32,000			32,000	-						32,000	32,000	
Refurbishment of Old Town Jetty - (Ellis Street) (Jetty No.1432)	Infrastructure Assets - Boatramps & Jetties	Construction	FFS26	180,000			180,000	180,000							180,000	
Alexandra Bridge Foreshore Management Plan	Infrastructure Assets - Boatramps & Jetties	Construction	FFS27	60,000			60,000	60,000							60,000	
				-			-	-							-	
Plant and Equipment - plant replacements	Plant and Equipment	Workshop	Various	860,000			860,000	234,500	410,000			Plant Replacement Reserve	215,500		860,000	
Plant and Equipment - light replacements	Plant and Equipment	Workshop	Various	305,000			305,000	215,000					90,000		305,000	
Plant and Equipment - new plant	Plant and Equipment	Workshop	RPP225	60,000			60,000	60,000							60,000	
Plant and Equipment - equipment	Plant and Equipment	Workshop	RPM	20,000			20,000	20,000							20,000	
				-			-	-							-	
FBHP demolition and rebuild amenity block 1	Infrastructure Assets - Caravan & Camping	Caravan Parks	FBA036			700,000	700,000	100,000	600,000			Caravan Park Upgrade reserve			700,000	
THP refurbish staff residence (kitchen/laundry)	Infrastructure Assets - Caravan & Camping	Caravan Parks	TCP87	60,000			60,000	60,000							60,000	
Service infrastructure	Infrastructure Assets - Caravan & Camping	Caravan Parks	TCP81	28,000			28,000	-						28,000	28,000	
THP Road and drainage upgrades	Infrastructure Assets - Caravan & Camping	Caravan Parks	TCP82			400,000	400,000	200,000						200,000	400,000	
FBHP Road infrastructure upgrades	Infrastructure Assets - Caravan & Camping	Caravan Parks	FBA037			100,000	100,000	100,000							100,000	
FBHP Upgrade grey water system	Infrastructure Assets - Caravan & Camping	Caravan Parks	FBA038			100,000	100,000	100,000							100,000	
FBHP Fire fighting water tank	Infrastructure Assets - Caravan & Camping	Caravan Parks	FBA039			20,000	20,000	20,000							20,000	
FBHP Signage	Infrastructure Assets - Caravan & Camping	Caravan Parks	FBA040			10,000	10,000	10,000							10,000	
				-			-	-							-	
				-			-	-							-	
				-			-	-							-	
				-			-	-							-	
Grand Total				9,743,605	1,745,220	9,795,906	21,284,731	4,825,728	2,760,627	11,076,923	215,000		650,000	305,500	1,450,953	21,284,731
				45.8%	8.2%	46.0%		22.7%	13.0%	52.0%	1.0%	0.0%	3.1%	1.4%	6.8%	



Note 2. Grants and Contributions Revenue						
COA	Job	IE	Description	2021-22 BUDGET \$	OPERATING \$	CAPITAL \$
<b>General Purpose Funding</b>						
GF75		67	WALGGC General Purpose & Local Road Grants	627,520	627,520	
GF83		73	Fuel Tax Credits	66,000	66,000	
GF86		73	Reimbursements	45,500	45,500	
<b>Emergency Management &amp; Fire Prevention</b>						
EM75		67	Operating Grant Income - ESL	58,467	58,467	
EM76		70	Capital Grant Income - ESL	0		0
FP73		67	Bushfire Mitigation Activity Fund grant	400,000	400,000	
FP74		73	Contributions - non ESL	62,000	62,000	
FP75		67	ESL Operating Grant	273,188	273,188	
FP76		70	ESL Capital Grant	178,000		178,000
<b>Community Planning &amp; Development</b>						
CD75		67	Community Development	226,000	226,000	
CD77		73	Community Development Bursary, etc	5,000	5,000	
<b>Libraries</b>						
LI75		67	Childrens Book Week & other Grants	7,640	7,640	
<b>Waste Services</b>						
WA75	WAG02	70	DWER - Better Bins Kerbside Collection Grant	59,493	59,493	
	WAG03	70	WALGA - Bin Auditing Grant	6,000	6,000	
<b>Town Planning</b>						
TP74		74	Developer Contribution Plan contributions	200,000		200,000
<b>Landcare</b>						
LC74		73	Contribution from Surfing WA to coastal rehabilitation	3,000	3,000	
LC75	LCG04	67	Dept of Transport Coastal Adaptation and Planning Grant - Gnarabup Nourishment	15,000	15,000	
	LCG05	67	Dept of Transport Coastal Adaptation and Planning Grant - Augusta Geophysical Survey	25,000	25,000	
<b>Community Buildings</b>						
HA74			Contributions for Community Building projects			
	HIG14		Budgeted contribution from Town Planning for Solar Installation			0
<b>Aquatic Centre</b>						
AC75		70	Community Pool Revitalisation Grant	0		0
<b>Gloucester Park</b>						
GP74	GPG02	70	Construction of Hockey Training Facility (CSRFF)	334,289		334,289
	GPG03	70	Construction of Hockey Training Facility (SPORTAUS - Aust Sports Commission)	40,000		40,000
	GPG04	70	Contribution to Hockey Training Facility from MR Hockey Club	175,000		175,000
	GPG05	70	Contribution/Grant to MRYB Basketball half-court	0		0
	GPG06	70	LED Lighting Project (CSRFF)	39,600		39,600
	GPG07	70	LED Lighting Project - contribution AMR Football Club	25,000		25,000
	GPG08	70	LED Lighting Project (WAFB)	10,000		10,000
	GPG09	70	Contributions to Multi Club Storage Facility	15,000		15,000
GP86		73	Utility & line marking recoveries from users	19,400	19,400	
<b>Margaret River HEART</b>						
CC73		67	Operating Grants (RACIP)	89,750	89,750	
<b>Parks and Gardens</b>						
GD74		73	Contributions Operating-Golf Club water & Rapids Landing oval	14,000	14,000	
<b>Asset Services</b>						
TY75	TYG24	67	Dept of Transport - WA Bike Month	200	200	
	TYG25	67	Dept of Transport - Bicycle Networks Grant path design - Hart Road to Investigator Ave, Augusta	2,000	2,000	
	TYG26	67	Dept of Transport - Bicycle Networks Grant path design - Albany Tce to Leeuwin Rd, Augusta	3,500	3,500	
	TYG27	67	Dept of Transport - Bicycle Networks Grant path design - Redgate Rd, Witchcliffe	3,000	3,000	
<b>Construction</b>						
CR74		74	Restricted Contributions	0		0
CR75	CRG03	70	- Regional Roads Group	1,550,000		
		70	Leeuwin Road reconstruction			500,000
		70	Warner Glen Road reconstruction			300,000
		70	Rosa Glen Road reconstruction			50,000
		70	Jindong Treeton Road reconstruction			500,000
		70	Cowaramup Bay Road reconstruction			200,000
	CRG05	70	- Main Roads Direct	250,000		
		70	Gravel Resheeting			250,000
	CRG06	70	- Roads to Recovery	649,022		
		70	Rural Reseals			349,022
		70	Lower Order Roads Renewals (Overlays)			0
		70	Asphalt Overlays			300,000
	CRG09	70	Cape to Cape Track winter diversion trail	116,000		116,000
	CRG11	70	- Regional Bicycle Network Program	0		
	CRG13	70	- WALGGC Special Project Grant	250,000		
		70	Jindong Treeton Road bridge			100,000
		70	Tom Cullity Drive bridge			150,000
	CRG26	70	- Local Roads and Community Infrastructure Program-Phase 2	882,336		
		70	Wadandi track bridge renewal projects			882,336
	CRG26	70	- Local Roads and Community Infrastructure Program-Phase 3	1,371,676		
		70	Various projects			1,371,676
	CRG29	70	Regional Airports Program grant - Augusta Tallinup Aerodrome	300,000		300,000
	CRG31	70	Dept of Transport - Bussell Hwy path - petrol station to motel	54,500		54,500
	CRG32	70	Dept of Transport - Andrews Way to Wadandi Track	27,500		27,500
		70	Dept of Transport - Coastal Adaptation Program - Leeuwin Rd revetment	50,000		50,000
	CRG33	70				
	CRG34	70	MRWA - Regional Road Safety Program (RRSP)	4,974,000		4,974,000
<b>Marintenance</b>						
MR87		67	DRFWA progress payment for severe weather event claims	100,000	100,000	
<b>Various business units</b>						
RA69		73	Costs recovery of rates	50,000	50,000	
FI83		73	Finance - Salary Packaging FBT contributions	12,000	12,000	
HR73		73	Human Resources - employee health programs contribution	10,000	10,000	
ED86		73	Outside School Hours Care - Inclusion Support Program	6,000	6,000	
SW86		73	Other - Workers Compensation Recovered	20,000	20,000	
				13,701,581	2,209,658	11,491,923

### Note 3. CARRY FORWARD ITEMS

COA	Job #	Description	Operating/ Capital	2021-22	Source of funding received in 2019-20	
					AMRS	Grants
<b>Funds not spent in 2020-21 to be spent in 2021-22</b>						
RA50	RAT01	GRV Revaluation	Operating	150,000	150,000	
CD47	COM189	Community Resilience Plan	Operating	10,000	10,000	
CD49	COM140	Implement the Creative Blueprint and Public Art Programs	Operating	10,000	10,000	
	COM180	Indigenous engagement	Operating	14,000	14,000	
IT50		Special Projects	Operating	8,000	8,000	
IT58		Minor Equipment	Operating	12,000	12,000	
LG50	LGP01	Cemetery Management Plan tsf to Governance from RG29 (job RNG06)	Operating	15,000	15,000	
CM22		Public Relations	Operating	75,000	75,000	
FP29	FRE10	Plan & Undertake Hazard Reduction Burns on Council Land	Operating	18,000	18,000	
	FRE21	Council Emergency Services building driveway and drainage maintenance	Operating	5,000	5,000	
HIS0	HIS02	Public Health Plan	Operating	6,000	6,000	
ED98	EDU05	Outside Play Fencing	Capital	6,700	6,700	
TP50	TNP30	Affordable Housing Strategy Site Feasibility Assessment	Operating	42,000	42,000	
TP50	TNP42	Funding allocated for first 6 months of PHD student contract obtained from TNP38	Operating	10,000	10,000	
LC50	LCA65	EMF - Alexandra Bridge - bank stabilisation & revegetation per foreshore mgmt plan	Operating	20,000	20,000	
LC50	LCA50	Streams & Wetlands Fund (carryover for collaborative indigenous planning for waterfall &	Operating	20,000	20,000	
LC50	LCA62	Limestone cliff stability assessment review	Operating	50,000	50,000	
LC50	LCA66	Wallcliffe Cliff Climbing bolt removal	Operating	40,000	40,000	
HA50	CBS173	Forward Planning	Operating	70,000	70,000	
HA88	CBS159	Asbestos removal and replacement works	Capital	60,672	60,672	
HA88	CBS182	Aquatic Centre renovation	Capital	350,000	350,000	
GP89	GPP037	Outdoor Basketball Half-court adjacent to MRYP	Capital	10,000	10,000	
GP89	GPP038	Construction of Hockey Training Facility	Capital	273,581	273,581	
GP50	GPP02	Recreation Services Masterplan (funds transferred from GPP06)	Operating	6,500	6,500	
CC03		Business Events Media Consultant	Operating	5,000	5,000	
CC20		Equipment Repairs & Maintenance not required in first year of operations	Operating	9,000	9,000	
CC22	WK0911	Marketing Expenses - HEART Public Relations for Business Events	Operating	7,000	7,000	
CC22	WK0681	Marketing Expenses - HEART Public Relations Expenses	Operating	10,000	10,000	
CC22	WK0910	Marketing Expenses - HEART Open Day	Operating	5,000	5,000	
CC44		HEART Arts & Culture Grants Program \$100k	Operating	10,000	10,000	
CC58		HEART Minor Equipment	Operating	10,000	10,000	
CC88	CCC09	Venue Related Building Items	Capital	10,000	10,000	
CC89	CCC03	HEART External Signage	Capital	30,000	30,000	
GD89	RES119	Playground equipment program	Capital	50,000	50,000	
GD89	RES126	Annual allocation for Public Open Space renewal	Capital	40,000	40,000	
TY50	TYA34	Annual paths and trails planning	Operating	8,000	8,000	
TY50	TYA51	Margaret River Precinct Masterplan (included in TYA62)	Operating	67,000	67,000	
TY50	TYA53	Margaret River Waste Water Recycling review	Operating	22,500	22,500	
TY50	TYA60	Gloucester Park Masterplan review	Operating	16,500	16,500	
TY50	TYA62	Forward Planning	Operating	14,000	14,000	
TY50	TYA69	Printing & Stationery - Main Street Banners (funds transferred from CM15)	Operating	17,000	17,000	
TY89	TIA26	Augusta Interpretation Plan implementation	Capital	9,500	9,500	
TY89	TIA37	Cowaramup Bike Racks	Capital	12,500	12,500	
TY89	TIA38	Main Street wayfinding, parking signage	Capital	20,000	20,000	
CR94	PXN003	Margaret River Trail - Caves Road to Rivermouth	Capital	14,000	14,000	
CR94	PXN013	Flinders Bay to Cape Leeuwin path	Capital	62,000	62,000	
CR94	PXN025	Accessibility upgrades for pathways	Capital	30,000	30,000	
CR94	PXN027	Fearn Avenue ramp to public toilets path	Capital	88,000		88,000
CR94	CPN24	Old Hospital carpark	Capital	12,000	12,000	
CR95	PAP18	Blackwood Ave path renewal - Bakery to Green Street	Capital	62,000	62,000	
CR95	D020	Drainage project at Pioneer Park, Cowaramup	Capital	50,000	50,000	
CR95	FFS19	Alexandra Bridge campground riverside platform	Capital	32,000	32,000	
TU60	TCP78	Marketing - Website and sign design works	Operating	46,000	46,000	
TU60	TCP79	FBHP Master Planning - Undalup naming & heritage info, art designs new ablution block & main sign	Operating	50,000	50,000	
TU60	TCP80	THP Design Developments - Main entry & exit, carparking, internal roads	Operating	10,000	10,000	
TU89	TCP81	Turner CP Service Upgrades	Capital	28,000	28,000	
TU89	TCP82	Turner CP Road & Hardstand Renewals	Capital	200,000	200,000	
<b>Funds received in 2020-21 to be spent in 2021-22</b>						
GF75		Advance payment of FAGs for 2021-22 received on 8/6/21	Operating	788,480	788,480	788,480
		Expected operating budget variations for 2020-21	Operating	427,039	427,039	
		<b>Total</b>		<b>3,554,972</b>	<b>3,466,972</b>	<b>876,480</b>

## Note 4. Loan Borrowing Details

### 6(a).BORROWING REPAYMENTS

6(a).BORROWING REPAYMENTS				Principal 1-Jul-21	New Loans 2021-22 Annual Budget	Principal Repayments		Principal Outstanding		Interest Repayments		Gvt Gtee Fee	
Loan No.	Purpose	Maturity	Interest Rate	Actual \$	Budget \$	Budget \$	2020-21 YTD Actual \$	Budget \$	2020-21 YTD Actual \$	Budget \$	2020-21 YTD Actual \$	Budget \$	2020-21 YTD Actual \$
	<b>Recreation &amp; Culture</b>												
164	Aquatic Centre	2020	7.05%	0		0	24,611	0	0	0	66	0	7
174	Cowaramup Recreation Centre	2024	6.36%	111,105		38,190	35,854	72,915	129,315	6,167	7,519	778	492
187	MR Recreation Centre (stage 1)	2024	6.68%	136,358		42,477	39,754	93,881	156,564	8,059	10,271	955	654
192	Cultural Centre Redevelopment (1)	2033	3.48%	923,212		63,133	60,983	860,079	938,657	31,310	29,179	6,462	3,420
193	MR Youth Precinct	2027	2.97%	239,087		33,857	32,870	205,230	247,396	6,726	6,835	1,674	933
194	Asbestos Program	2028	3.20%	732,698		94,933	91,955	637,765	755,962	22,315	19,928	5,129	2,806
195	Cultural Centre Redevelopment (2)	2033	3.58%	433,032		28,391	27,459	404,641	446,876	14,152	13,952	3,031	1,606
196	Community building projects	2031	1.45%	810,000		77,408	0	732,592	0	7,810	0	5,670	0
197	Aquatic Centre renewal project				650,000	0	0	650,000	0		0	0	0
	<b>Economic Services</b>												
173	Augusta Rural Transaction Centre	2024	6.36%	88,882		30,552	28,684	58,330	103,450	4,934	6,015	622	394
173A	Augusta Rural Transaction Centre	2024	6.39%	84,358		26,357	24,738	58,001	96,923	4,767	6,137	591	372
179	Gnarabup Café	2024	6.39%	96,410		30,122	28,272	66,288	110,770	5,448	7,014	675	426
181	Gnarabup Café	2026	6.22%	74,903		13,191	12,401	61,712	81,199	4,355	4,658	524	317
	<b>Governance</b>												
191	Civic & Admin Building long term	2032	5.15%	4,807,270		354,800	337,101	4,452,470	4,977,977	240,795	257,774	33,889	17,633
				8,537,315	650,000	833,411	744,682	8,353,904	8,045,089	356,838	369,348	60,000	29,060
<b>Self Supporting Loans</b>				0	0	0	0	0	0	0	0	0	0
<b>Shire Loans</b>				8,537,315	650,000	833,411	744,682	8,353,904	8,045,089	356,838	369,348	60,000	29,060
				8,537,315	650,000	833,411	744,682	8,353,904	8,045,089	356,838	369,348	60,000	29,060

### 6(b). New Borrowings

#	Particulars	New Loans	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used 2021-22
197	Aquatic Centre renewal project	650,000	WATC	Debenture	10	47,951	1.41	650,000
		<b>650,000</b>				<b>47,951</b>		<b>650,000</b>

### Unspent Debentures

Council has one unspent debenture funds as at 30 June 2021 and is expected to have no unspent debenture funds as at 30 June 2022.

Note 5. Reserves (Balances and Transfers)

RESERVES - Cash Backed

Code	Description	Opening Balance		Transfers To		Interest Recd		Transfers From		Closing Balance	
		Actual at 01/07/2021	Actual at 01/07/2020	2021-22 Budget	2020-21 Actual	2021-22 Budget	2020-21 Actual	2021-22 Budget	2020-21 Actual	2021-22 Budget	2020-21 Actual
6301	Plant Reserve	951,778	960,534	141,324	355,321	5,000	5,923	410,000	370,000	688,102	951,778
6321	Community Grants Reserve	23,540	23,392			-	148			23,540	23,540
6331	Emergency Services Reserve	160,156	159,176			1,000	980			161,156	160,156
6340	Developer Contributions Reserve	1,114,165	1,456,064	200,000	432,038	5,500	8,088	291,025	782,025	1,028,640	1,114,165
6351	Biodiversity Reserve	147,907	195,105			500	1,202		48,400	148,407	147,907
6541	Augusta Revitalisation Reserve	224,471	223,094			1,000	1,377	100,000		125,471	224,471
6661	Cowaramup Reserve (was Affordable Housing F	64,121	63,731	200,000		500	390	62,000		202,621	64,121
6662	Community Loan Reserve	234,611	213,664	19,628	19,628	1,000	1,319	50,000		205,239	234,611
6663	Cedarvale Reserve	239,945	238,474				1,471	239,797		148	239,945
6665	Parking Reserve	89,945	89,395			500	550			90,445	89,945
6666	Infrastructure Assets Contributions Reserve	694,580	623,390		97,344	3,500	3,846	9,800	30,000	688,280	694,580
6667	Gloucester Park Reserve	153,423	152,484	244,000		1,000	939	394,000		4,423	153,423
6668	Staff Leave Reserve	372,092	369,811			2,000	2,281			374,092	372,092
6669	Public Open Space Reserve	0	92,978			-	545		93,523	0	0
6670	Limesand Pits Reserve	66,401	65,992			500	409			66,901	66,401
6671	Cemeteries Reserve	11,241	11,170			-	71			11,241	11,241
6672	Caravan Park Upgrade Reserve	718,055	1,256,964		150,000	3,500	7,091	600,000	696,000	121,555	718,055
6673	Waste Management Reserve	5,878,438	6,939,590	400,000	301,820	8,000	42,200	650,000	1,405,172	5,636,438	5,878,438
6674	Self Insurance Reserve	111,555	181,183			500	1,051	17,004	70,679	95,051	111,555
6676	Augusta Recreation Reserves Reserve	-				-				-	-
6677	Community Facilities Reserve	394,728	116,475		293,523	2,000	731	100,000	16,000	296,728	394,728
6678	Gravel Pits Reserve	653,845	689,591			3,500	4,254	304,000	40,000	353,345	653,845
6679	Recreation Centres Reserve	24,060	22,124	1,500	1,800	-	136			25,560	24,060
6681	Old Settlement Reserve	128,179	92,808	35,000	34,800	500	571	-		163,679	128,179
6682	Margaret River CBD Redevelopment Reserve	0	4,422,565			-	19,742		4,442,307	0	0
6683	Youth Facilities Reserve	35,371	20,371	15,600	15,000	-				50,971	35,371
6684	Roads Reserve	450,000	1,000,000		250,000	1,500			800,000	451,500	450,000
6685	Emergency Disaster Relief Reserve	1,425,778	1,695,393			7,000		700,000	269,615	732,778	1,425,778
6686	Legal/Risk Reserve	100,000	100,000			500		25,000		75,500	100,000
6687	ICT Reserve (new for 2021-22)	-	-	700,000		-		115,030		584,970	-
6688	Cash in Lieu of POS (WAPC126197, Blackwood	69,774	-		69,774	500				70,274	69,774
6689	Cash in Lieu of POS (WAPC 116132 Cowaramu	68,500	-		68,500	500				69,000	68,500
	Asset Renewal Reserve (new for 2021-22)	-	-			-				-	-
										-	-
Total		14,606,659	21,475,517	1,957,052	2,089,548	50,000	105,315	4,067,656	9,063,721	12,546,055	14,606,659

**2021-22 Budget Reserves Transfers**

Reserve #	Reserve Name	Transfer To	Transfer From	Description of Reserve Transfer	Related Account
6672	Caravan Park Upgrade Reserve		600,000	Funding Capital Projects as per 2021-22 budget	
6674	Self Insurance Reserve			Member Dividend funding for OSH Initiatives (Tsf to Reserve) if unspent	HR73
6674	Self Insurance Reserve		17,004	OH & S Initiatives (Tsf from Reserve)	HR26
6430	Developer Contributions Reserve	200,000		Developer contributions received for the year	TP74
6340	Developer Contributions Reserve		156,000	Gloucester Park Roads	REM11
6340	Developer Contributions Reserve		94,442	Principal and interest repayments for Loan 192 Cultural Centre Redevelopment	4884 & GF09
6340	Developer Contributions Reserve		40,583	Principal and interest repayments for Loan 193 Margaret River Youth Precinct	4884 & GF09
6673	Waste Management reserve		500,000	Capping, closure and rehabilitation of landfill site	WAS27
6673	Waste Management reserve		150,000	Development of Davis Rd recycling and waste transfer station	WAS55
6673	Waste Management reserve	400,000		Transfer income exceeding expenditure for the year	
6661	Cowaramup reserve		32,000	Duggan pavilion upgrades to accommodate playgroup	CBS192
6661	Cowaramup reserve		30,000	Machinery storage shed at Cowaramup Oval	CBS193
6661	Cowaramup reserve	200,000		Sale proceeds from Peake Street property	SW91
6667	Gloucester Park Reserve		150,000	Hockey training facility at Gloucester Park	GPP038
6667	Gloucester Park Reserve	244,000		Transfer from Gravel Pits reserve	6678
6667	Gloucester Park Reserve		244,000	Gloucester Park roads	REM11
6677	Community Facility Reserve		50,000	Hockey training facility at Gloucester Park	GPP038
6677	Community Facility Reserve		50,000	Public Art - HEART	CCC06
6541	Augusta Revitalisation reserve		100,000	Flinders Bay to Cape Leeuwin trail	PXN013
6681	Old Settlement reserve			Old Settlement carpark	CPN28
6681	Old Settlement reserve	35,000		Income from lease of old settlement	GF71
6301	Plant Replacement reserve		410,000	Replacement and purchase of various plant	RP93
6301	Plant Replacement reserve	141,324		Over recovery of plant operating costs	POC
6663	Cedarvale reserve		239,797	Gnarabup foreshore path realignment	PAP12
6662	Community Loan reserve	19,628		Interest free loan repayments	6814, 6816, 6817, 6818, 6820
6662	Community Loan reserve		50,000	Interest free loan advance for Margaret River Men's Shed	New Acct
6683	Youth Facilities reserve	15,600		Income from Café lease	CD71
6679	Recreation Centres reserve	1,500		Recreation Centre commercial signage charges	IR81
6687	ICT Reserve	700,000		Transfer of funds to create reserve	6685
6687	ICT Reserve		76,000	Implementation of Altus Payroll	IT50
6687	ICT Reserve		39,030	ICT Hardware	IT97, IT88
6678	Gravel Pits reserve		60,000	Rehabilitation of gravel pits	MR40
6678	Gravel Pits reserve		244,000	Transfer funds to Gloucester Park reserve	6667
6686	Legal/Risk reserve		20,000	Provide funding for external legal expenses	LG25
6686	Legal/Risk reserve		5,000	Provide funding for external risk management expenses	LG23
6666	Infrastructure Assets Contributions reserve		9,800	Rapids Landing School Oval drainage project	D023
6685	Emergency Disaster Relief reserve		700,000	Transfer funds to create ICT reserve	6687
6685	Emergency Disaster Relief reserve			Augusta Civic Park - Upgrade facility to accommodate Childcare Centre	CBS191

## Note 5. Reserves

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

### **Plant Reserve**

- To be used for the purchase of plant, vehicles and equipment.

### **Community Grants Reserve**

- Funds received from the sale of vehicle licence plates, etc are provided as community grants.

### **Emergency Services Reserve**

- To be used to support the provision of emergency services in the Shire.

### **Developer Contributions Reserve**

- Funds received and used in accordance with the Developer Contributions Plan.

### **Biodiversity Reserve.**

- To be used for the funding of Biodiversity Initiatives.

### **Augusta Revitalisation Reserve**

- To be used for funding capital projects in the Augusta town-site.

### **Cowaramup Reserve (was Affordable Housing Fund reserve)**

- Expenditure on capital items and improvements of infrastructure within the Cowaramup Townsite and the area covered by the West Cowaramup Townsite Strategy as determined by the Shire.

### **Community Loan Reserve**

- Interest free funding for eligible groups involved with sporting and cultural activities.

### **Cedarvale Reserve**

- Funds allocated to meet Council's obligations in respect of the agreement with Cedarvale for the Gnarabup site and future foreshore rehabilitation required at Prevelly and Gnarabup.

### **Margaret River CBD Reserve**

- Development and maintenance of the Margaret River Business District

### **Parking Reserve**

- To be used to fund future car parking requirements.

### **Infrastructure Asset Reserve**

- To be used to fund future road and drainage maintenance and construction requirements.

### **Gloucester Park Reserve**

- To be used to fund facilities at Gloucester Park

### **Staff Leave Reserve**

- to be used to fund annual and long service leave requirements.

### **Public Open Space Reserve**

- To be used to fund future public open space requirements. Note: reserve discontinued as funds received for specific subdivisions to be held in unique individual reserves.

### **Limesand Pits Reserve**

- Rehabilitation and development of the Boranup, Redgate and any other Shire limesand pits.

### **Cemeteries Reserve**

- To be used for the upgrade of cemeteries.

### **Caravan Park Upgrade Reserve**

- To be used for the upgrading of Caravan Parks.

### **Waste Management Reserve**

- To be used to fund future waste facility and plant requirements.

### **Self Insurance Reserve**

- Used to fund self insurance, workers compensation performance risk, risk management and other related employee and organisational activities.

### **Augusta Recreation Reserves Reserve**

- Funds from the sale of recreation reserves in Augusta are reserved for future recreation works in Augusta.

### **Community Facility Reserve**

- To be used for the construction and major maintenance of buildings.

### **Gravel Pits Reserve**

- Rehabilitation and development of the Shire's gravel and other related resource reserves.

### **Recreation Centres Reserve**

- Income from advertising signs is reserved for future improvements to facilities.

### **Old Settlement Reserve**

- Income from the lease of this site is to be used for the maintenance of the site.

### **Margaret River CBD Redevelopment Reserve**

- To be used for funding capital projects in the Margaret River CBD and town-site.

### **Youth Facilities Reserve**

- To be used to renew and develop youth facilities in the Shire.

### **Roads Reserve**

- To be used for the renewal of rural and urban roads.

### **Emergency Disaster Relief Reserve**

- To provide funds for the Shire and community to respond to emergency events.

### **Legal/Risk Reserve**

- To provide funds for the Shire and community to assist with legal and risk matters

### **Information Communications & Technologies Reserve**

- To provide funds for the replacement and upgrade of ICT software and hardware systems.

### **Asset Renewal Reserve**

- To provide funds for the renewal of the Shire's building and infrastructure assets.

### **Cash in Lieu of Public Open Space for individual subdivisions**

- Cash in lieu of development of public open space to be held in individual reserves for each subdivision.

The majority of the Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are available.

All of the cash backed reserve amounts are to be supported by money held in financial institutions.

Note 6: 2021-22 Plant Replacement Program

Asset Purchase Details						Asset Disposal Details										Funding Source				
Plant No	Description	Budget Purchase Price Exc GST	Asset Purchase COA	Budget Disposal Price Exc GST	Budget Change over	Original Asset No.	Original Purchase Cost	Fair Value 30/6/2020	Accumulated Depreciation at 30/6/21	Written Down Value	Sale Proceeds	Sale Proceeds COA	Profit on Sale \$	Profit on Sale COA	(Loss) on Sale \$	(Loss) on Sale COA	Disposal Method Tradein/Auction	Purchase/Disposal Month	Reserve	Council
Plant Replacements																				
P30449	Replace Toyota Hiace 3.0L Commuter Bus Auto 14seater T13618(235) AU30449	\$59,000	RP93/RPP214	\$25,000	\$34,000	95	47,253	52,000	21,717	30,283	25,000	RP91		RP90	(5,283)	RP50	Auction	December		34,000
P31037	Replace Mini Street Sweeper - Hako Citymaster 600 AU31037	\$115,000	RP93/RPP215	\$20,000	\$95,000	91	101,500	25,000	16,088	8,912	20,000	RP91	11,088	RP90		RP50	Auction	December	95,000	0
P27696	Replace Ammann ASC110DT3 12T Vibrating Roller AU27696	\$180,000	RP93/RPP216	\$50,000	\$130,000	2708	132,500	70,000	16,085	53,915	50,000	RP91		RP90	(3,915)	RP50	Auction	February	130,000	0
P27699	Replace AU27699 Nissan UD GW470 6 wheel tip truck BRIGGS	\$230,000	RP93/RPP217	\$45,000	\$185,000	2755	178,000	65,000	16,085	48,915	45,000	RP91		RP90	(3,915)	RP50	Auction	March	185,000	0
P30829	Replace Kubota ZD331LP-72 Zero Turn Mower AU30829	\$65,000	RP93/RPP218	\$7,500	\$57,500	87	22,840	13,000	4,425	8,575	7,500	RP91		RP90	(1,075)	RP50	Auction	December		57,500
P1EWQ97	Replace Toro Z Master 2000 KAW FX651 1EWQ977	\$20,000	RP93/RPP219	\$3,000	\$17,000	88	10,000	8,000	4,023	3,977	3,000	RP91		RP90	(977)	RP50	Auction			17,000
P31272	Replace John Deere 1585 72 Outfront Mower AU31272	\$66,000	RP93/RPP221	\$12,000	\$54,000	127	42,430	38,000	20,912	17,088	12,000	RP91		RP90	(5,088)	RP50	Auction	December		54,000
P121206	Replace Ransome MTD 3 Gang Reel Mower P121206	\$20,000	RP93/RPP222	\$12,000	\$8,000	2895	26,700	4,000	0	4,000	12,000	RP91	8,000	RP90		RP50	Auction	December		8,000
P061110	Replace Redexim 2200 Level Spike - Corer Slicer	\$20,000	RP93/RPP223	\$1,000	\$19,000	2747	15,200	4,000	2,414	1,586	1,000	RP91		RP90	(586)	RP50	Auction	December		19,000
P33056	Purchase Small truck - replacing spray truck P33056	\$50,000	RP93/RPP224	\$40,000	\$10,000	225	80,040	75,681	7,721	67,960	40,000	RP91		RP90	(27,960)	RP50	Auction	December		10,000
P2466	10,000 litre mountable water tank to go on P34139	\$35,000	RP93/RPP227	\$0	\$35,000	2466	26,816	10,000	10,000	0	0	RP91		RP90		RP50	Auction	December		35,000
					\$0					0	0	RP91		RP90		RP50	Auction	December		0
Light Replacements																				
P31360	Replace AU31360 Isuzu D-Max MY 15.5 4x4 Space Cab - Rangers	\$45,000	RP93/RPP206	\$15,000	\$30,000		32,944	32,000	13,674	18,326	15,000	RP91		RP90	(3,326)	RP50	Auction			30,000
P31361	Replace AU31361 Isuzu D-Max MY15.5 4x4 Space Cab - Rangers	\$45,000	RP93/RPP207	\$15,000	\$30,000		32,962	32,000	13,674	18,326	15,000	RP91		RP90	(3,326)	RP50	Auction	December		30,000
P29783	Replace AU29783 Mitsubishi Triton GLX TD auto Space Cab 4x4 MY17 (tipping)	\$35,000	RP93/RPP209	\$10,000	\$25,000		40,426	25,000	12,065	12,935	10,000	RP91		RP90	(2,935)	RP50	Auction	December		25,000
P29785	Replace AU29785 Mitsubishi Triton GLX TD Auto 4x4 MY17 Space Cab (tipping)	\$45,000	RP93/RPP210	\$10,000	\$35,000		39,792	25,000	12,065	12,935	10,000	RP91		RP90	(2,935)	RP50	Auction	December		35,000
P29784	Replace AU29784 Mitsubishi Triton GLX TD auto Dual Cab 4x4 MY17	\$45,000	RP93/RPP211	\$10,000	\$35,000		37,820	23,000	10,456	12,544	10,000	RP91		RP90	(2,544)	RP50	Auction	December		35,000
P29782	Replace AU29782 Mitsubishi Triton GLX TD auto Dual cab 4x4 MY17	\$45,000	RP93/RPP212	\$10,000	\$35,000		37,820	23,000	10,456	12,544	10,000	RP91		RP90	(2,544)	RP50	Auction	December		35,000
P29887	Replace P29887 with Utility - Auto, space cab 4x4 (tipping)	\$45,000	RP93/RPP213	\$20,000	\$25,000		33,599	16,000	767	15,233	20,000	RP91	4,767	RP90		RP50	Auction	December		25,000
				\$0	\$0					0		RP91		RP90		RP50				0
				\$0	\$0					0		RP91		RP90		RP50				0
				\$0	\$0					0		RP91		RP90		RP50				0
				\$0	\$0					0		RP91		RP90		RP50				0
New Capital																				
	Purchase 3 way tipper - replacing spray truck P33056	\$60,000	RP93/RPP225	\$0	\$60,000					0		RP91		RP90		RP50		December		60,000
	10,000 litre mountable water tank to go on P34139			\$0	\$0					0		RP91		RP90		RP50				0
				\$0	\$0					0		RP91		RP90		RP50				0
	Miscellaneous purchases > \$5000	\$20,000	RPPM	\$0	\$20,000					0		RP91		RP90		RP50	Auction			20,000
\$1,245,000						\$305,500						\$939,500								
						\$938,642						\$192,627						\$348,054		
												\$305,500						\$23,855		
												-\$66,409								
																		\$410,000		
																		\$529,500		



## Note 7: Environmental Sustainability Strategy

Over time up to 3% of rates should be allocated to the Environmental and Sustainability Fund (ESF)

Account Description	Job Description or Comment	Account	Job/Work Order	2019-20 Actual Expenditure	2020-21 Budget	2020-21 Actual Expenditure	2021-22 Budget	Component of the ESF	Approximate % of expenditure resulting in on ground activities
<b>Percentage of Rates Aspirational Target</b>									
Rates Levied		RA61		22,101,868.00	22,332,452.00	22,467,154.64	23,247,344.00		
	3% of rates levied			663,056.00	669,974.00	674,015.00	697,420.00		
<b>Environmental and Sustainable Operating Expenditure</b>									
<u>Landcare</u>									
Contribution towards operations	Nature conservation MR & Blackwood LCDC	LC44		90,000.00	90,000.00	90,000.00	-	Natural Areas	100%
Contract Services	Weed control (moved to Reserve Management)	LC29		-	-	-	-	Natural Areas	100%
Special Projects	Community Education/Enviro Programs	LC50	LCA18	1,289.71	3,000.00	5,400.36	5,000.00	Natural Areas	0%
	Management Plans for Reserves		LCA22	200.00	-	-	5,000.00	Natural Areas	0%
	Reserve Management		LCA23	62,741.54	60,000.00	46,228.16	80,000.00	Natural Areas	100%
	Margaret River Town Entry Vegetation		LCA29	-	-	-	-	Natural Areas	100%
	Coastal Brushing (SWCC)		LCA36	-	-	-	-	Natural Areas	100%
	EMF Grants - External		LCA37	125,471.37	148,400.00	150,835.35	150,000.00	EMF	80%
	Less: Carryover							EMF	
	EMF - Internal		LCA38	-	100,000.00	-	100,000.00	EMF	
	Environmental Stewardship and Grants Program		LCA40	4,200.00	6,000.00	6,000.00	10,000.00	Natural Areas	50%
	EMF - Woody Weeds removal & workshops		LCA41	-	-	-	-	EMF	100%
	EMF - Vegetation Condition Assessment		LCA42	-	-	-	-	EMF	
	EMF - Landscape Scale Rehabilitation		LCA43	17,461.54	-	11,847.49	-	EMF	100%
	EMF - Rain Garden Rehabilitation		LCA44	380.94	-	-	-	EMF	100%
	Environmental Works approved by Council on 28/6/17 (\$100,000 reallocated)		LCA46	-	-	-	-	EMF	
	EMF - Sediment Control		LCA47	-	-	-	-	EMF	0%
	EMF - Local provenance seed collection		LCA48	-	-	-	-	EMF	100%
	EMF - Reserve management implementation		LCA49	2,173.80	-	13,856.97	-	EMF	100%
	EMF - Ecological fire plans		LCA56	8,500.00	-	16,455.00	-	EMF	100%
	EMF - Tree decline		LCA57	24.05	-	-	-	EMF	100%
	EMF - Arum Lily control		LCA58	4,448.55	-	9,110.29	-	EMF	100%
	EMF - Gnarabup beach plan & implementation		LCA59	5,244.00	-	17,522.76	-	EMF	100%
	EMF - Riverslea basins		LCA60	16,029.82	-	-	-	EMF	100%
	EMF - Community engagement		LCA61	1,375.00	-	-	-	EMF	100%
	Streams and Wetlands Fund		LCA50	72,522.43	100,000.00	68,026.12	120,000.00	Natural Areas	TBC
	Less: Carryover from 2020-21						(20,000.00)	Natural Areas	TBC
	Rendall close erosion control		LCA63	-	10,000.00	9,200.00	20,000.00	EMF	100%
	Coastal Investigations and Management		LCA64	-	105,000.00	-	80,000.00	Natural Areas	TBC
	Less: Grants				-	52,500.00	(40,000.00)	Natural Areas	TBC
	EMF - Alexandra Bridge - bank stabilisation and revegetation as per foreshore		LCA65	-	-	-	20,000.00	Natural Areas	TBC
	Less: Carryover from 2020-21						(20,000.00)	Natural Areas	TBC
	Community Organisation Operating Grants - Environment and Sustainability		LCA67	-	-	-	170,000.00	Natural Areas	TBC
<u>AMRCCE Contribution</u>									
	Contribution	MC44, CE	TNP37	20,000.00	30,000.00	30,000.00	-	Green Energy	
<u>Town Planning</u>									
Special Projects	Sustainability Initiatives -including sustainability education, carbon monitoring, carbon offsetting, Recreation centre energy efficiency, community energy audits, solar installations	TP50	TNP16	56,354.21	184,000.00	22,230.75	-	Green Energy	100%
	Installation of Solar Cells		CBS183			50,986.08	-	Green Energy	100%

Account Description	Job Description or Comment	Account	Job/Work Order	2019-20 Actual Expenditure	2020-21 Budget	2020-21 Actual Expenditure	2021-22 Budget	Component of the ESF	Approximate % of expenditure resulting in on ground activities	
	Climate Action Summit - Phase 2 of Climate Action Summit focusing on adaptation programs		TNP33	7,277.50	20,000.00	3,175.00	-	Climate Change	0%	
	Implementing the Climate Action Plan		TNP38	350.98	15,000.00	14,296.36	53,000.00	Climate Change	0%	
	Support for PHD Student		TNP42	-	-	-	30,000.00	Climate Change	0%	
	Less: Carryover from 2020-21						(10,000.00)	Natural Areas	TBC	
Total Project Based Expenditure				496,045.44	818,900.00	565,170.69	753,000.00			
Waste Management										
Waste Education	Waste education projects	WA14						Consumption	100%	
Special Projects	Environmental Monitoring		WASP02					Consumption	100%	
Parks & Gardens										
Enhancement of natural areas	Reserve management plans	GD61	NAM01	-	-	-	-	Natural Areas	100%	
Enhancement of natural areas	Planting	GD61	NAM02	135,069.20	59,702.00	56,699.66	60,896.00	Natural Areas	100%	
Enhancement of natural areas	Spraying for weed control	GD61	NAM03	-	-	-	-	Natural Areas	100%	
Enhancement of natural areas	Other weed control	GD61	NAM04	54,434.32	40,000.00	49,692.47	50,800.00	Natural Areas	100%	
Recycled Water System	Recycled waste water review	TY50	TYA53	18,102.00	30,000.00	2,460.00	22,500.00	Water	100%	
	Less: Carryover from 2020-21						-	22,500.00	Water	100%
Not included										
Labour	Coordinator Environment/Landcare Services - 50%	LC01						EMF		
Labour	Senior Landcare Officer - 100%	LC01						Natural Areas		
Labour	Sustainability Planning Officer - 50%	TP01								
Labour	Waste Education Officer - 100%	WA01						Waste		
Labour	Plus on-costs of 20%									
Total Non-Project Based Expenditure				207,605.52	129,702.00	108,852.13	111,696.00			
				703,650.96	948,602.00	674,022.82	864,696.00			
Totals by ESF Component				76,354.21	214,000.00	103,216.83	-			
	Green Energy			76,354.21	214,000.00	103,216.83	-			
	Climate Change			7,628.48	35,000.00	17,471.36	83,000.00			
	Consumption									
	Natural Areas Management			420,457.20	411,202.00	322,046.77	511,696.00			
	Water			18,102.00	30,000.00	2,460.00	-			
	EMF			181,109.07	258,400.00	228,827.86	270,000.00			
				703,650.96	948,602.00	674,022.82	864,696.00			

## Note 8. Rating Information

### 8. RATING INFORMATION

RATE TYPE		Number		Budget	Budget	Budget	Budget
	Rate in	of		Rate	Interim	Back	Total
	\$	Properties	Value	Revenue	Rates	Rates	Revenue
			\$	\$	\$	\$	\$
<b>Differential general rate / general rate</b>							
<b>Gross rental valuations</b>							
Residential GRV	0.109733	5,127	86,043,960	9,441,862	150,000	20,000	9,611,862
Residential GRV Vacant	0.210211	229	2,969,020	624,121			624,121
Rural Residential GRV	0.105116	680	14,016,392	1,473,346			1,473,346
Rural Residential GRV Vacant	0.204612	144	1,727,370	353,441			353,441
Commercial, Industrial & Tourism	0.129976	1,266	42,646,152	5,542,976			5,542,976
<b>Unimproved valuations</b>							
UV Rural	0.004799	761	513,548,860	2,464,521			2,464,521
Rural Strate Titled Vineyard	0.004799	0	0	0			0
UV 1 (one non rural use)	0.005998	104	71,008,000	425,906			425,906
UV 2 (two non rural uses)	0.007198	18	11,542,000	83,079			83,079
UV 3 (over two non rural uses)	0.008398	14	13,062,000	109,695			109,695
UV Conservation	0.004690	76	60,280,000	282,713			282,713
<b>Sub-Total</b>		8,419	816,843,754	20,801,660	150,000	20,000	20,971,660
	<b>Minimum</b>						
<b>Minimum payment</b>	<b>\$</b>						
<b>Gross rental valuations</b>							
Residential GRV	1,362	388	4,089,249	528,456	0	0	528,456
Residential GRV Vacant	1,498	644	3,017,820	964,712	0	0	964,712
Rural Residential GRV	1,658	145	2,026,678	240,410	0	0	240,410
Rural Residential GRV Vacant	1,824	36	261,150	65,664	0	0	65,664
Commercial, Industrial & Tourism	1,463	191	1,517,233	279,433	0	0	279,433
<b>Unimproved valuations</b>							
UV Rural	1,528	171	40,261,299	261,288	0	0	261,288
Rural Strate Titled Vineyard	897	37	1,767,599	33,189	0	0	33,189
UV 1 (one non rural use)	1,910	21	5,506,000	40,110	0	0	40,110
UV 2 (two non rural uses)	2,292	4	1,152,000	9,168	0	0	9,168
UV 3 (over two non rural uses)	2,674	1	177,000	2,674	0	0	2,674
UV Conservation	1,470	14	3,312,000	20,580	0	0	20,580
<b>Sub-Total</b>		1,652	63,088,028	2,445,684	0	0	2,445,684
		10,071	879,931,782	23,247,344	150,000	20,000	23,417,344
Discounts/concessions							(15,280)
<b>Total amount raised from general rate</b>							<b>23,402,064</b>