

# Annual Budget 2018/19

## ANNUAL BUDGET FOR THE YEAR ENDED 30 JUNE 2019

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## **1 Executive Summary**

Under the provisions of the Local Government Act 1995 (the Act), the Shire of Dardanup is required to prepare and adopt an Annual Budget for each financial year. The budget is required to be adopted by 31<sup>st</sup> August each year. Under the Act, the budget is required to include certain information about the rates and charges that Council intends to levy as well as a range of other information required by the Regulations that support the Act.

As is the practice of the Shire of Dardanup, the Annual Budget has been adopted in late June/early July 2018.

The 2018/19 Annual Budget presented in this report has been developed through an extensive process of consultation and review with Council and Council management.

As part of the Integrated Planning and Reporting cycle, Council has during the 2017/2018 financial year reviewed and updated its ten year Strategic Community Plan 2018 – 2028, four year Corporate Business Plan 2018 – 2022, and ten year Long Term Financial Plan.

The 2018/19 Annual Budget has therefore been prepared taking into consideration these preceding reviews and incorporates relevant elements of the various strategies, plans and resolutions adopted by Council. This includes a 4.5% rate increase, Reserve transfers, workforce increases, loans, capital works and operational expenditure.

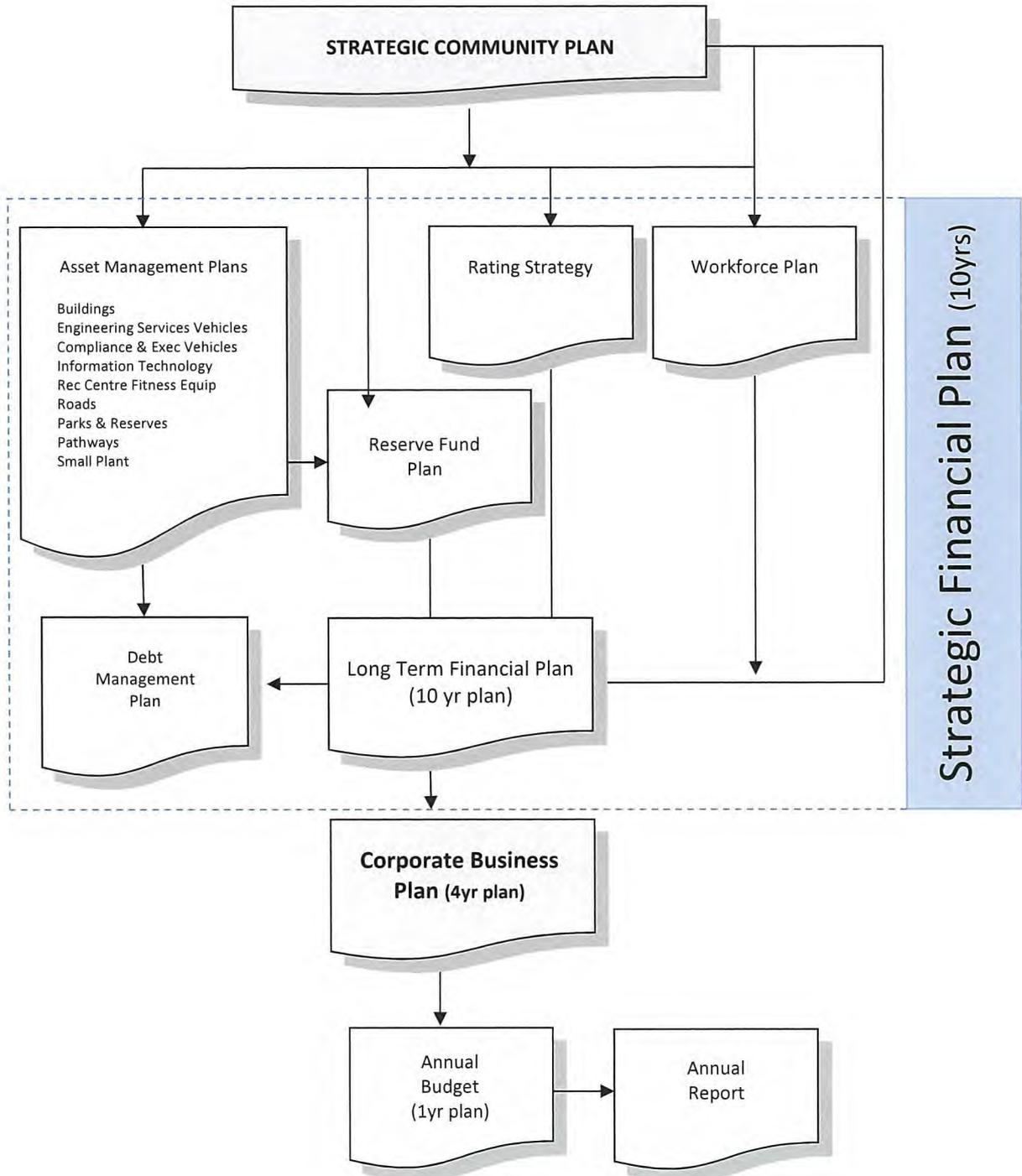
It is the opinion of Council and Management that this budget is financially responsible and contributes towards the achievement of Council's strategic objectives as identified in the Strategic Community Plan 2018-2028 and Corporate Business Plan. These long & medium term planning documents, having been adopted by Council in its annual review, provide the foundations of the Annual Budget.

Whilst this budget has been prepared on the basis of constraint, it is acknowledged that Council still needs to fund new community and organisational initiatives if it is to remain innovative and responsive towards the needs of the community.

## 2 Budget Overview

The Annual Budget has been developed within an overall planning framework that is detailed on the following pages. This framework guides Council in identifying community needs over the long term (Strategic Community Plan), converting these into medium (10 Year Financial Plans) and short term objectives, strategies, initiatives, activities and resource requirements.

Corporate Planning Flow Chart



Within this planning framework, a number of long term strategies have been adopted by Council that assist with sound financial management. Although Council works within this planning framework, it also remains responsive to community needs and requests during the budget process.

## 2.1 Budget Process

The 2018/19 Annual Budget, which is included in this report, is for the year 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 and is prepared in accordance with the requirements outlined in the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards (AASB's).

The budget includes a number of standard financial statements being the Statement of Comprehensive Income, Cash Flow and Rate Setting Statement, with comparative figures for the previous financial year provided where relevant. It includes extensive notes together with staff working papers that details information about the rates and charges to be levied, the capital works program to be undertaken and other financial information, which Council requires in order to make an informed decision about the adoption of the budget.

The process of preparing and adopting the Annual Budget is a lengthy and detailed process undertaken over a number of months.

The key dates for the budget process are summarised below:

Budget process	Month
1. Council review & adoption of strategic planning documents	Jan - March
2. Staff commence budget process	March
3. Review department guidelines for the budget document	March
4. Review of the Strategic Financial Plan incorporating various Asset Management Plans, Rating Strategy, Reserve Plan, Debt Strategy, Capital Works and Operating Schedules	April - May
5. Integration and update of the Integrated Planning and Reporting elements into the Long Term Financial Plan and Corporate Business Plan	April - May
6. CEO & Management review and approval of draft Corporate Business Plan and Long Term Financial Plan	May
7. Council adopt Corporate Business Plan & draft Budget, including setting of rates	June
8. Adopt Annual Budget	June/July

## 2.2 Major Budget Influences

In preparing the 2018/19 budget, a number of internal and external influences have been taken into consideration, as they have a material influences.

### Cost Increases

The Consumer Price Index (CPI), as a basis of raising rates fundamentally fails to reflect the costs of delivering all services. A significant portion of Council's expenditure relates to infrastructure construction, therefore the CPI that measures goods consumed by households does not reflect the service provision provided by a Local Government Authority.

### Salaries & Wages

Total Salaries & Wages (including superannuation) for 2018/19 is forecast to be \$9.847m. Key influences include;

- a. Fair Work Australia minimum wage increases.
- b. Increase in Full Time Equivalent (FTE) staffing from 110.08 FTE to 116.78 FTE.

Totals wages (including superannuation) are summarised in Appendix M of the budget papers.

#### **Rates Revenue**

- General Rates will increase by an average of 4.50%.
- Specified Area Rate for Bulk Waste Collection will generate \$109,178, representing a decrease of 2.4% on the previous year, with an average of \$24.00 per property.
- Specified Area Rate for Eaton Landscaping will generate \$240,000, representing an increase of 2.44% with an average of \$55.74 per property. It will be allocated as follows;
  - \$90,000 Eaton Town Centre
  - \$150,000 allocated to maintenance of Millbridge Public Open Space.

#### **Fees & Charges Revenue**

- Development activity based fees are budgeted to remain in line with last year due to subdued building market.
- Overall Fees & Charges revenue is forecast at \$3.11M.

#### **Grant Revenue**

- Federal Local Government Financial Assistance Grants are forecast to remain in line with last year, however some grants have been paid in advance in June 2018.
- Grants for the development of assets are forecast at \$2.67M. These relate to specific capital projects.
- Commonwealth Financial Assistance Grants to local governments are an important untied payment to councils from the Australian Government which are invested in essential community infrastructure and services. The Shire of Dardanup welcomes the payment of the grants and acknowledges the importance of this direct funding link between the Commonwealth and local government.
- The Shire of Dardanup also acknowledges and welcomes WA State Government grants and acknowledges the importance of this funding assistance link between the State and local government.

### **3 Budget Highlights & Analysis**

This section of the annual budget report summarises the highlights of the budget. The summary looks at the key areas of:

- Operating Budget
- Capital Works Budget

#### **Budget Highlights**

- Community grants scheme totalling \$59k.
- \$6.03m road works program.
- \$129,123 Glen Huon Playground
- \$100,000 Peninsula Lakes Playground
- \$300,000 Collie River Foreshore, Millbridge – Public Open Space
- \$179,658 Eaton Foreshore – Stages 2 and 3 Public Open Space and Landscaping
- \$128,942 Wells Recreation Reserve Toilet
- \$51,581 public halls and civic centres
- A community focused Events and Programs

### ***Community Grants, Donations and Events***

Council will donate over \$472,813 to community organisations, projects and events in the Shire and region. Donations include;

- \$14,300 Youth sporting and personal development sponsorships.
- \$ 7,000 Business South West – Small Business support.
- \$ 4,500 Seniors Christmas Luncheons
- \$ 5,100 City of Bunbury for regional events
- \$ 5,000 Bunbury Geographe Gift
- \$ 3,334 Bunbury Geographe Early Years Strategy
- \$15,000 Bunbury Regional Entertainment Centre
- \$11,730 Bunbury Wellington Economic Alliance
- \$ 2,000 Margaret River Regional Airport
- \$ 2,000 Crooked Brook Forest Association
- \$20,000 Ferguson Valley Marketing & Promotions Inc
- \$ 5,610 School Chaplaincy Service
- \$ 2,550 South West Academy of Sports
- \$10,238 South West Community Care (HACC)
- \$ 7,000 Eaton/Millbridge Easter/Christmas events, Breakfast Club
- \$ 1,000 Eaton Lions Christmas hampers
- \$ 1,000 Dardanup & District Times
- \$ 6,763 Eaton Family Centre
- \$ 1,000 Dardanup & Districts Times
- \$10,200 Community Donations (In Town Centre \$2,500)
- \$ 4,000 Public Art Competition
- \$11,145 Public Art Projects
- \$76,778 Events and Festivals
- \$12,884 Australia Day Breakfast (Eaton, Dardanup, Burekup)
- \$62,350 Minor Community Grants Scheme
- \$ 4,182 Bull & Barrel Festival
- \$ 2,040 Eaton Foreshore Festival Committee
- \$79,675 Library Programs
- \$ 6,867 Leeuwin Adventure Scholarships
- \$ 4,484 Skateboard competitions
- \$32,252 Minor/Community Events Assistance
- \$12,000 Minor Community Activities
- \$15,000 Community Bus
- \$ 5,000 Weed Eradication Donation - Lions Club
- \$ 8,831 Environmental Project Grant Seed Funding

In addition to direct cash grants, Council continues to support numerous sporting and community service organisations through free or subsidised leases of its buildings & reserves.

### 3.2 Operating Revenue Analysis

Operating Revenue	2018/19 Budget \$	2017/18 Budget \$	Change \$	Change %
Rates	13,230,724	12,268,091	962,633	7.8%
Grants, Subsidies & Contributions	2,556,611	1,971,292	585,319	29.7%
Capital Grants, Subsidies & Contributions	2,678,617	2,858,021	(179,404)	(6.3%)
Profit on Sale of Assets	1,165,000	0	1,165,000	
Service Charges	0	0	0	0.0%
Fees & Charges	3,046,478	3,114,310	(67,832)	(2.2%)
Interest Earnings	461,485	492,000	(30,515)	(6.2%)
Other Revenue	27,450	27,001	449	1.6%
<b>Total Operating Revenue</b>	<b>23,166,365</b>	<b>20,730,715</b>	<b>2,435,650</b>	<b>11.7%</b>

#### **Rates**

(\$962,633 Increase)

Council has resolved to increase the rate in the dollar and minimum rate by 4.50%.

The budget includes two Specified Area Rates;

- Bulk Waste Collection - This will generate \$109,178. Payers of this rate will be serviced with 2 x green waste & 1 x hard waste collections per financial year.
- Eaton Landscaping – \$240,000 will be raised to fund maintenance of Millbridge gardens and capital projects in the Eaton town site.

#### **Grants & Subsidies & Contributions – Operating**

(\$585,319 Increase)

It is forecast that Council will receive \$2.55m in operational grants. While 50% of the 2018/19 Local Government Grants Commission General Purpose Grant of \$870,179 and Local Roads Grant revenue of \$485,014 was received in advance in June 2018, a significant contribution of \$1,000,000 by Citygate has boosted overall grants received. Council & staff continue to be very active in sourcing funding for projects as an alternative to general revenue.

#### **Grants & Subsidies & Contributions – For the Development of Assets**

(\$179,404 Decrease)

Capital grants and contributions include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Significant grants for 2018/19 include;

- State Government - Regional Road Group grants of \$1.05M.
- State Government - Road Black Spots Grants \$783k.
- State Government - Parks and Reserves Grant Funding \$790k.

#### **Profit on Assets Disposals**

(\$1,165,000 Increase)

This relates to the planned profit generated from the sale of land associated with the Lot 500 development by Citygate. This is a non cash item.

#### **Service Charges**

No Service charges will be raised in 2018/19.

### **Fees & Charges**

(\$67,832 Decrease)

Relates to the recovery of service delivery costs through the charging of fees to users of Council's services. These include use of recreation & community facilities and the provision of statutory services such as Town Planning, Building Control and Health Administration.

### **Interest Revenue**

(\$30,515 Decrease)

Interest revenue includes interest on investments and arrears on rates.

## **3.3 Operating Expenditure Analysis**

Operating Expenditure	2018/19 Budget \$	2017/18 Budget \$	Change \$	Change %
Employee Costs	(10,405,885)	(9,393,985)	(1,011,900)	(10.7%)
Materials & Contracts	(4,454,315)	(4,707,611)	253,296	5.4%
Utility Charges	(526,745)	(501,600)	(25,145)	(5.0%)
Depreciation	(4,815,600)	(4,851,900)	36,300	0.7%
Loss on Assets Disposal	0	0	(0)	0.0%
Insurance	(268,756)	(263,341)	(5,415)	(2.0%)
Interest / Borrowing Cost	(147,890)	(136,680)	(11,210)	(8.2%)
Other	(383,200)	(366,853)	(16,347)	(4.4%)
<b>Total Operating Expenditure</b>	<b>(21,002,391)</b>	<b>(20,221,970)</b>	<b>(780,421)</b>	<b>3.8%</b>

#### **a) Employee Costs**

(\$1,011,900 Increase)

Employee costs include all non capital construction labour related expenditure such as wages and salaries and on-costs including allowances, employer superannuation, workers compensation insurance, fringe benefits tax, staff training etc.

Key factors that relate to the increase include:

- a. Fair Work Australia minimum wage increases.
- b. Increase in Full Time Equivalent (FTE) staffing from 110.08 FTE to 116.78 FTE.
- c. Cap of 1.0% on Performance Based Salaries (forecast reduced down from 3.00%).
- d. Two additional staff members (1.0 FTE in 18/19, 2 FTE in 19/20 ) funded through a loan of \$750,000 to develop a Developer Contribution Plan.

#### **b) Materials & Contracts**

(\$253,296 Decrease)

The decrease relates to low inflation costs, reductions to price indexation and reduced operational activities across Council's operations with offsetting increases in capital works.

#### **c) Utility Charges**

(\$25,145 Increase)

Utility (Gas, Water, Electricity) expenses are budgeted at \$526,745, representing increases in services charges.

#### **d) Depreciation**

(\$36,300 Decrease)

This is a small decrease which is a combination of increases attributed to new assets acquired, and decreases from disposed or sold assets. This is a non-cash item in the budget and does not affect rates required to be levied.

**e) Loss on Asset Disposals**

(\$Nil)

Relates to the non-cash loss on disposal of assets.

**f) Insurance**

(\$5,415 Increase)

The increase relates to an increase in cover resulting from a pending revaluation of Council's buildings.

**g) Interest Expense**

(\$11,210 Increase)

Relates to the interest repayment component on Council borrowings. One new loan of \$750,000 is to be raised during 2018/19, with one repayment budgeted to occur.

**h) Other Expenditure**

(\$16,347 Increase)

This represents non-specific expenditure.

**3.4 Capital Works Budget**

The 2018/19 Capital Works Budget forecasts total expenditure of \$7.109M, which is a decrease of \$8,77M from last financial year.

Capital Works	2018/19 Budget \$	2017/18 Budget \$	Change \$	Change %
Land & Buildings	(1,456,479)	(9,798,728)	8,342,249	85.1%
Transport Infrastructure	(4,427,271)	(4,312,604)	(114,667)	(2.6%)
Parks & Reserves	(500,496)	(1,289,586)	789,090	61.2%
Bridges	0	0	0	0.0%
Vehicles	(572,130)	(147,960)	(424,170)	(286.6%)
Plant & Equipment	(26,000)	(35,289)	9,289	26.3%
Furniture & Fittings	(127,248)	(297,777)	170,529	57.2%
<b>Total Capital Works</b>	<b>(7,109,624)</b>	<b>(15,881,944)</b>	<b>8,772,320</b>	<b>55.2%</b>

**Land & Buildings**

Expenditure for 2018/19 includes:

- o Waterloo Bushfire Brigade Shed.
- o Wells Recreation Reserve Toilet.
- o Wellington Mills Toilets.
- o Eaton Tennis Courts and Basketball Courts Resurfacing.
- o Skate Park planning and design.
- o Eaton Bowling Club Room redevelopment.
- o Eaton Oval Clubrooms.
- o Eaton Tennis Courts.
- o Dardanup Tennis Courts Fencing.
- o Eaton Recreation Centre Upgrade.

**Roads**

\$4.427m will be expended on capital road projects. This is additional to general maintenance of \$1.84m in the operating budget.

**Parks & Gardens**

\$500,496 is budgeted for upgrade to parks and reserves.

Major projects include;

- Peninsula Lakes Playground.
- Collie River Foreshore, Millbridge – Public Open Space.
- Eaton Foreshore – Stages 2 and 3 Public Open Space and Landscaping.
- Glen Huon Playground.

**Vehicles & Plant**

\$572,130 will be expended on vehicles & plant. The expenditure relates to the acquisition of new vehicles and ongoing cyclical replacement of the existing vehicle fleet.

\$228,942 is forecast to be generated by the disposal of replaced vehicles (Appendix H).

**Plant & Equipment**

Expenditure relates to new and replacement of waste & recycling bins when damaged, together with sundry equipment acquisitions for works staff.

**Furniture & Equipment**

Expenditure relates to various new furniture and cyclical changeover of computer equipment.

The following pages detail the Annual Budget in the format prescribed by the Local Government Financial Management Regulations and Australian Accounting Standards. In the interest of accountability, openness and to allow greater interpretation by the reader, extensive working papers and notes that exceed statutory requirements are included within the section headed "Budget Papers".

Further information regarding the Annual Budget can be sought by contacting the Shire of Dardanup during normal office hours.

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**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	13,230,724	12,412,222	12,268,091
Operating grants, subsidies and contributions	9	2,556,611	2,641,005	1,971,292
Fees and charges	8	3,046,478	2,937,630	3,114,310
Service charges	1(d)	0	0	0
Interest earnings	10(a)	461,485	501,000	492,000
Other revenue	10(b)	27,540	27,000	27,001
		<u>19,322,838</u>	<u>18,518,857</u>	<u>17,872,694</u>
<b>Expenses</b>				
Employee costs		(10,405,885)	(9,478,843)	(9,393,985)
Materials and contracts		(4,454,315)	(6,804,904)	(4,707,611)
Utility charges		(526,745)	(517,347)	(501,600)
Depreciation on non-current assets	5	(4,815,600)	(4,851,900)	(4,851,900)
Interest expenses	10(d)	(147,890)	(136,679)	(136,680)
Insurance expenses		(268,756)	(254,790)	(263,341)
Other expenditure		(383,200)	(454,359)	(366,853)
		<u>(21,002,391)</u>	<u>(22,498,822)</u>	<u>(20,221,970)</u>
		(1,679,553)	(3,979,965)	(2,349,276)
Non-operating grants, subsidies and contributions	9	2,678,617	3,940,896	2,858,021
Profit on asset disposals	4(b)	1,165,000	21,884	0
Loss on asset disposals	4(b)	0	0	0
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
<b>Net result</b>		<u>2,164,065</u>	<u>(17,184)</u>	<u>508,745</u>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income</b>		<u><u>2,164,065</u></u>	<u><u>(17,184)</u></u>	<u><u>508,745</u></u>

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

## BASIS OF PREPARATION

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 Dardanup 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. A separate statement of those monies appears at Note 14 to the budget.

### 2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES

#### RATES

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

#### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude 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.

#### 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.

## REVENUES (CONTINUED)

### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

### 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, rebates etc.

## 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 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.

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		1,550	1,550	1,550
General purpose funding		14,175,298	14,378,451	14,284,553
Law, order, public safety		389,216	211,551	206,300
Health		15,150	18,950	6,150
Education and welfare		8,000	23,536	0
Community amenities		1,425,754	1,315,465	1,362,374
Recreation and culture		2,960,145	2,178,554	1,650,615
Transport		112,394	209,180	145,052
Economic services		90,009	78,845	121,900
Other property and services		145,322	102,776	94,200
		<u>19,322,838</u>	<u>18,518,857</u>	<u>17,872,694</u>
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(1,081,087)	(1,200,369)	(1,215,411)
General purpose funding		(370,229)	(525,994)	(533,164)
Law, order, public safety		(1,518,810)	(1,279,367)	(1,273,367)
Health		(537,987)	(516,813)	(522,546)
Education and welfare		(855,970)	(938,667)	(877,978)
Community amenities		(2,555,969)	(2,198,648)	(2,313,592)
Recreation and culture		(7,720,105)	(6,900,267)	(6,949,275)
Transport		(5,371,954)	(7,840,830)	(5,534,924)
Economic services		(543,617)	(493,062)	(490,193)
Other property and services		(298,772)	(468,126)	(374,840)
		<u>(20,854,500)</u>	<u>(22,362,143)</u>	<u>(20,085,290)</u>
<b>Finance costs</b>	6, 10(d)			
Community amenities		(15,379)	0	0
Recreation and culture		(79,615)	(79,215)	(79,216)
Transport		(28,387)	(26,561)	(26,561)
Economic services		(8,858)	(9,229)	(9,229)
Other property and services		(15,651)	(21,674)	(21,674)
		<u>(147,890)</u>	<u>(136,679)</u>	<u>(136,680)</u>
		<u>(1,679,552)</u>	<u>(3,979,965)</u>	<u>(2,349,276)</u>
Non-operating grants, subsidies and contributions	9	2,678,617	3,940,896	2,858,021
Profit on disposal of assets	4(b)	1,165,000	21,884	0
<b>Net result</b>		<b>2,164,065</b>	<b>(17,184)</b>	<b>508,745</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>2,164,065</b>	<b>(17,184)</b>	<b>508,745</b>

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

**FOR THE YEAR ENDED 30TH JUNE 2019**

**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.

**COMMUNITY VISION**

*Provide effective leadership in encouraging balanced growth and development of the Shire while recognising the diverse needs of the community.*

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To provide decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administration support available to 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.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local-laws relating to the fire prevention, animal control and protection of the environment, and other aspects of public safety including emergency services.
<b>HEALTH</b>	To provide services to achieve community and environmental health.	Maternal and infant health facilities, immunisation, meat inspection services, inspection of food outlets, noise control and pest control services.
<b>EDUCATION AND WELFARE</b>	To provide services to children, youth, the elderly and disadvantaged persons.	Pre-school and other education services, child minding facilities, playgroups, senior citizens' centres, meals on wheels and home care services.
<b>HOUSING</b>	To provide and maintain staff housing and elderly residents' housing.	Provision and maintenance of staff housing and elderly residents' housing.
<b>COMMUNITY AMENITIES</b>	To provide services required by the community.	Rubbish collection services, operation of refuse site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemeteries and public conveniences.
<b>RECREATION AND CULTURE</b>	To establish and effectively manage infrastructure and resources which help the social well being of the community.	Maintenance of halls, civic buildings, river banks, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
<b>TRANSPORT</b>	To promote safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, footpaths, cycle ways, parking facilities, traffic control and depot. Cleaning of streets and maintenance of street trees, street lighting, etc.
<b>ECONOMIC SERVICES</b>	To help promote the shire and its economic wellbeing.	Tourism and area promotion, building control, provision of rural services including weed control and vermin control, standpipes.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control Council's overheads operating accounts.	Private works operations, plant repairs and operations costs, engineering operation costs.

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY REPORTING PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	199,000	435,254	247,410
		199,000	435,254	247,410
<b>Revenue from operating activities (excluding rates)</b>				
Governance		1,550	1,550	1,550
General purpose funding		1,293,752	2,312,229	2,357,832
Law, order, public safety		389,216	211,551	206,300
Health		15,150	18,950	6,150
Education and welfare		8,000	23,536	0
Community amenities		1,425,754	1,315,465	1,362,374
Recreation and culture		2,960,145	2,178,554	1,650,615
Transport		112,394	209,180	145,052
Economic services		90,009	78,845	121,900
Other property and services		1,310,322	124,660	94,200
		7,606,292	6,474,520	5,945,973
<b>Expenditure from operating activities</b>				
Governance		(1,081,087)	(1,200,369)	(1,215,411)
General purpose funding		(370,229)	(525,994)	(533,164)
Law, order, public safety		(1,518,810)	(1,279,367)	(1,273,367)
Health		(537,987)	(516,813)	(522,546)
Education and welfare		(855,970)	(938,667)	(877,978)
Community amenities		(2,571,348)	(2,198,648)	(2,313,592)
Recreation and culture		(7,799,720)	(6,979,482)	(7,028,491)
Transport		(5,400,341)	(7,867,391)	(5,561,485)
Economic services		(552,475)	(502,291)	(499,422)
Other property and services		(314,423)	(489,800)	(396,514)
		(21,002,390)	(22,498,822)	(20,221,970)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	(1,165,000)	(21,884)	0
Depreciation on assets	5	4,815,600	4,851,900	4,851,900
<b>Amount attributable to operating activities</b>		(9,546,498)	(10,759,032)	(9,176,687)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	2,678,617	3,940,896	2,858,021
Purchase property, plant and equipment	4(a)	(2,181,857)	(2,051,010)	(11,569,340)
Purchase and construction of infrastructure	4(a)	(4,927,767)	(7,014,955)	(4,312,604)
Proceeds from disposal of assets	4(a)	1,393,942	152,819	20,930
<b>Amount attributable to investing activities</b>		(3,037,065)	(4,972,250)	(13,002,993)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(394,245)	(418,802)	(418,802)
Proceeds from new borrowings	6(b)	750,000	0	6,500,000
Proceeds from self supporting loans	6(a)	32,936	64,390	64,390
Transfers to cash backed reserves (restricted assets)	7(a)	(5,731,789)	(3,676,770)	(2,937,752)
Transfers from cash backed reserves (restricted assets)	7(a)	5,171,234	7,895,242	7,045,123
<b>Amount attributable to financing activities</b>		(171,864)	3,864,060	10,252,959
<b>Budgeted deficiency before general rates</b>		(12,755,427)	(11,867,222)	(11,926,721)
<b>Estimated amount to be raised from general rates</b>	1	12,881,546	12,066,222	11,926,721
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>126,119</b>	<b>199,000</b>	<b>0</b>

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

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		13,225,724	12,425,404	12,268,091
Operating grants, subsidies and contributions		2,556,611	2,521,921	1,971,292
Fees and charges		3,046,478	2,937,630	3,114,310
Interest earnings		461,485	501,000	492,000
Goods and services tax		0	68,163	1,782,600
Other revenue		27,540	27,000	27,001
		<u>19,317,838</u>	<u>18,481,118</u>	<u>19,655,294</u>
<b>Payments</b>				
Employee costs		(10,391,885)	(9,377,139)	(9,393,985)
Materials and contracts		(4,468,315)	(6,961,959)	(4,577,201)
Utility charges		(526,745)	(517,347)	(501,600)
Interest expenses		(147,890)	(152,480)	(136,680)
Insurance expenses		(268,756)	(254,790)	(263,341)
Goods and services tax		0	0	(1,735,600)
Other expenditure		(383,200)	(454,359)	(366,853)
		<u>(16,186,791)</u>	<u>(17,718,074)</u>	<u>(16,975,260)</u>
<b>Net cash provided by (used in) operating activities</b>	3	<u>3,131,047</u>	<u>763,044</u>	<u>2,680,034</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(2,181,857)	(2,051,010)	(11,677,414)
Payments for construction of infrastructure	4(a)	(4,927,767)	(7,014,955)	(4,312,604)
Non-operating grants, subsidies and contributions used for the development of assets	9	2,678,617	3,940,896	2,858,021
Proceeds from sale of plant & equipment	4(b)	1,393,942	152,819	20,930
<b>Net cash provided by (used in) investing activities</b>		<u>(3,037,065)</u>	<u>(4,972,250)</u>	<u>(13,111,067)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	(394,245)	(418,802)	(418,802)
Proceeds from self supporting loans	6(a)	32,936	64,390	62,464
Proceeds from new borrowings	6(b)	750,000	0	6,500,000
<b>Net cash provided by (used in) financing activities</b>		<u>388,691</u>	<u>(354,412)</u>	<u>6,143,662</u>
<b>Net increase (decrease) in cash held</b>		<u>482,673</u>	<u>(4,563,618)</u>	<u>(4,287,371)</u>
Cash at beginning of year		13,942,857	18,506,475	17,388,481
<b>Cash and cash equivalents at the end of the year</b>	3	<u><b>14,425,531</b></u>	<u><b>13,942,857</b></u>	<u><b>13,101,110</b></u>

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2018/19 Budgeted rate revenue \$	2018/19 Budgeted interim rates \$	2018/19 Budgeted back rates \$	2018/19 Budgeted total revenue \$	2017/18 Actual Revenue \$
<b>Differential general rate or general rate</b>								
General Rates - GRV: Residential	0.096790	3,022	54,854,060	5,309,324	0	0	5,309,324	4,967,652
General Rates - GRV: Commercial	0.096790	55	13,589,820	1,315,359	0	0	1,315,359	1,251,868
General Rates - GRV: Industrial	0.096790	65	7,516,910	727,562	0	0	727,562	522,425
General Rates - GRV: Small Holding	0.096790	355	7,865,780	761,329	0	0	761,329	717,739
General Rates - GRV: Interim and Back Rates	0.096790	0	0	0	230,000	0	230,000	280,000
General Rates - UV: Broad Acre Rural	0.006019	484	273,193,000	1,644,349	0	0	1,644,349	1,578,718
General Rates - UV: Mining	0.006019	0	0	0	0	0	0	0
General Rates - UV: Interim and Back Rates	0.006019	0	0	0	0	0	0	0
<b>Sub-Totals</b>		3,981	357,019,570	9,757,923	230,000	0	9,987,923	9,318,402
<b>Minimum payment</b>								
	\$							
General Rates - GRV: Residential	1,488	1,670	21,490,806	2,484,960	0	0	2,484,960	2,343,904
General Rates - GRV: Commercial	1,488	7	61,400	10,416	0	0	10,416	9,968
General Rates - GRV: Industrial	1,488	52	629,150	77,376	0	0	77,376	79,744
General Rates - GRV: Small Holding	1,488	70	603,240	104,160	0	0	104,160	106,800
General Rates - GRV: Interim and Back Rates	1,488	0	0	0	0	0	0	0
General Rates - UV: Broad Acre Rural	1,488	129	19,058,000	191,952	0	0	191,952	173,728
General Rates - UV: Mining	1,488	20	363,097	29,760	0	0	29,759	34,176
General Rates - UV: Interim and Back Rates	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		1,948	42,205,693	2,898,624	0	0	2,898,623	2,748,320
		5,929	399,225,263	12,656,546	230,000	0	12,886,546	12,066,722
Discounts/concessions (Refer note 1(e))							(5,000)	(500)
<b>Total amount raised from general rates</b>							12,881,546	12,066,222
Specified area rates (Refer note 1(c))							349,178	346,000
<b>Total rates</b>							13,230,724	12,412,222

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

The general rates detailed for the 2018/19 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 rate(s) has/have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single Full Payment	12/09/2018	0.00	0.00%	11.00%
<b>Option two</b>				
Instalment Plan Administrative Charge \$39.00				
First Instalment	12/09/2018	0.00	5.50%	11.00%
Second Instalment	14/11/2018	13.00	5.50%	11.00%
Third Instalment	16/01/2019	13.00	5.50%	11.00%
Fourth Instalment	20/03/2019	13.00	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	89,735	85,000
Instalment plan interest earned	67,275	65,000
Unpaid rates and service charge interest earned	62,100	60,000
	219,110	210,000

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2018/19 Budgeted specified area rate revenue	2018/19 Interim specified area rate revenue	2018/19 Back specified area rate revenue	2018/19 Total specified area rate revenue	2017/18 Actual revenue
<b>Specified area rate</b>		\$	\$	\$	\$	\$	\$	\$
Bulk Waste Collection	GRV	0.001454	75,085,538	109,178	0	0	109,178	112,000
Eaton Landscaping	GRV	0.002895	82,895,628	240,000	0	0	240,000	234,000
			157,981,166	349,178	0	0	349,178	346,000

	Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs
<b>Specified area rate</b>			\$	\$	\$
Bulk Waste Collection		4,525	109,178	0	0
Eaton Landscaping		4,334	206,715	33,285	0
			315,893	33,285	0

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted		Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which discount is granted
			\$	\$	
Rates Written Off	Write Offs	0%	5,000	500	
			5,000	500	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - unrestricted	3	939,793	1,017,674
Cash - restricted reserves	3	13,485,739	12,925,184
Receivables		1,531,309	1,559,245
Inventories		24,600	27,100
		<u>15,981,441</u>	<u>15,529,203</u>
<b>Less: current liabilities</b>			
Trade and other payables		(1,170,521)	(1,207,021)
Long term borrowings		(718,042)	(362,287)
Provisions		(1,199,062)	(1,165,062)
		<u>(3,087,625)</u>	<u>(2,734,370)</u>
<b>Unadjusted net current assets</b>		12,893,816	12,794,833
<b>Adjustments</b>			
Less: Cash - restricted reserves	3	(13,485,739)	(12,925,184)
Less: Current loans - clubs / institutions		0	(32,936)
Add: Current portion of borrowings		718,042	362,287
<b>Adjusted net current assets - surplus/(deficit)</b>		<u>126,119</u>	<u>199,000</u>

**Reason for Adjustments**

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Dardanup's operational cycle. In the case of liabilities where the Shire of Dardanup 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Dardanup's intentions to release for sale.

**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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**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 Dardanup 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.

**PROVISIONS**

Provisions are recognised when the Shire of Dardanup has a 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.

**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 Dardanup contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Dardanup contributes are defined contribution plans.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the Shire of Dardanup'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 of Dardanup'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 of Dardanup's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**LAND HELD FOR RESALE**

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

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

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

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:

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Cash - unrestricted	939,792	1,017,673	380,000
Cash - restricted	13,485,739	12,925,184	12,721,110
	14,425,531	13,942,857	13,101,110

The following restrictions have been imposed by regulation or other externally imposed requirements:

Building Maintenance Reserve	1,203,630	1,313,462	1,212,529
Plant Reserve	803,960	765,922	752,763
Road Construction & Major Maintenance Reserve	136,362	432,547	378,303
Information Technology Reserve	4,496	85,911	18,701
Road Safety Programs Reserve	1,735	1,708	1,691
Tourism Reserve	6,376	6,280	0
Executive & Compliance Vehicle Reserve	99,546	206,755	215,103
Employee Relief Reserve	226,872	208,723	207,110
Employee Leave Entitlements Reserve	5,080	0	0
Refuse Site Environmental Works Reserve	47,043	81,319	80,493
Meat Inspection Reserve	5,197	5,116	5,064
Recycling Education Reserve	60,080	80,706	79,886
Eaton Recreation Centre - Equipment Reserve	329,443	309,072	308,557
Council Land Development Reserve	11,223	3,668	2,848
Sale of Land Reserve	4,442,516	2,266,508	1,289,397
Accrued Salaries Reserve	337,800	331,872	7,200
Carried Forward Projects Reserve	336,403	1,725,897	1,753,582
Strategic Planning Studies Reserve	117,326	154,636	70,065
Town Planning Consultancy Reserve	18,538	44,990	31,359
Parks & Reserves Upgrades Reserve	477,409	259,794	26,734
Election Expenses Reserve	23,867	996	783
Pathways Reserve	96,702	96,614	295,634
Asset / Rates Revaluation Reserve	111,816	61,563	59,708
Refuse & Recycling Bin Replacement Reserve	53,843	53,007	52,468
Emergency Services Reserve	10,262	10,103	10,000
Small Plant & Equipment Reserve	15,290	10,051	10,000
Storm Water Reserve	101,593	50,000	50,000
Fire Control Reserve	1,104	1,087	1,076
Collie River (Eaton Drive) Bridge Construction Reserve	1,655,163	1,638,032	3,935,507
Eaton Drive - Access Construction Reserve	73,247	73,654	32,430
Eaton Drive - Scheme Construction Reserve	1,026,086	1,008,344	1,035,782
Contribution to Works Reserve	603,596	584,368	525,153
Unspent Grants Reserve	277,360	950,773	171,784
Swimming Pool Inspection Reserve	11,934	21,751	26,617
Unspent Specified Area Rate - Bulk Waste Collection Reserve	61,029	60,082	52,861
Unspent Specified Area Rate - Eaton Landscaping	33,815	0	0
Dardanup Community Centre Reserve	3,553	3,498	3,506
Dardanup Community Centre Design Reserve	500	492	493
Dardanup Public Library Reserve	2,321	2,285	2,290
Wells Park Hard Courts Reserve	1,837	1,808	1,813
Wells Park Clubroom Reserve	4,985	4,908	4,920
Wells Park Clubroom Design Reserve	475	468	469
Wells Park Car Park Reserve	6,515	6,414	6,431
Eaton Library Reserve	0	0	0
Wanju Developer Contribution Plan Reserve	637,811	0	0
	13,485,739	12,925,184	12,721,110

Reconciliation of net cash provided by operating activities to net result

<b>Net result</b>	2,164,065	(17,184)	508,745
Depreciation	4,815,600	4,851,900	4,851,900
(Profit)/loss on sale of asset	(1,165,000)	(21,884)	0
(Increase)/decrease in receivables	(5,000)	(39,374)	40,000
(Increase)/decrease in inventories	2,500	(10,441)	5,000
Increase/(decrease) in payables	(36,500)	(197,477)	132,410
Increase/(decrease) in employee provisions	34,000	138,401	0
Grants/contributions for the development of assets	(2,678,617)	(3,940,896)	(2,858,021)
<b>Net cash from operating activities</b>	3,131,047	763,044	2,680,034

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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2018/19 Budget total	2017/18 Actual total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	0	0	490,907	0	15,000	0	223,309	669,068	53,045	0	5,150	1,456,479	1,141,098
Furniture and equipment	0	0	0	0	0	0	0	39,748	0	0	87,500	127,248	306,329
Plant and equipment	0	0	0	0	0	0	20,000	0	6,000	0	0	26,000	20,751
Motor Vehicles	0	0	0	37,000	0	0	0	34,492	169,638	0	331,000	572,130	582,832
	0	0	490,907	37,000	15,000	0	243,309	743,308	228,683	0	423,650	2,181,857	2,051,010
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	4,192,406	0	0	4,192,406	5,707,695
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	234,865	0	0	234,865	0
Infrastructure - Parks and ovals	0	0	0	0	0	0	0	500,496	0	0	0	500,496	1,307,260
	0	0	0	0	0	0	0	500,496	4,427,271	0	0	4,927,767	7,014,955
<b>Total acquisitions</b>	0	0	490,907	37,000	15,000	0	243,309	1,243,804	4,655,954	0	423,650	7,109,624	9,065,965

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

- Transport Infrastructure
- Vehicles
- Land & Buildings
- Parks & Reserves

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Health	13,303	13,303	0	0	0	0	0	0
Transport	49,639	49,639	0	0	0	0	0	0
Other property and services	166,000	1,331,000	1,165,000	0	21,884	0	0	0
	228,942	1,393,942	1,165,000	0	21,884	0	0	0
<b>By Class</b>								
<u>Property, Plant and Equipment</u>								
Land - freehold land	0	1,165,000	1,165,000	0	0	0	0	0
Motor Vehicles	228,942	228,942	0	0	21,884	0	0	0
	228,942	1,393,942	1,165,000	0	21,884	0	0	0

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

- Asset Disposals

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

5. ASSET DEPRECIATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
<b>By Program</b>			
Law, order, public safety	130,000	190,000	190,000
Health	33,500	48,500	48,500
Education and welfare	20,000	28,000	28,000
Community amenities	40,500	51,300	51,300
Recreation and culture	781,000	731,000	731,000
Transport	3,300,000	3,300,000	3,300,000
Economic services	500	1,500	1,500
Other property and services	510,100	501,600	501,600
	<b>4,815,600</b>	<b>4,851,900</b>	<b>4,851,900</b>
<b>By Class</b>			
Buildings - non-specialised	900,746	907,536	907,536
Furniture and equipment	103,361	104,140	104,140
Plant and equipment	19,653	19,801	19,801
Motor Vehicles	105,126	105,919	105,919
Infrastructure - Roads	2,038,354	2,053,720	2,053,720
Infrastructure - Footpaths	155,641	156,814	156,814
Infrastructure - Drainage	324,236	326,680	326,680
Infrastructure - Parks and ovals	219,900	221,557	221,557
Infrastructure - Bridges	948,583	955,733	955,733
	<b>4,815,600</b>	<b>4,851,900</b>	<b>4,851,900</b>

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 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.

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.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	50 Years
Buildings - specialised	50 Years
Furniture and equipment	5 to 10 Years
Plant and equipment	5 to 10 Years
Motor Vehicles	10 Years
Works in Progress	Nil
Infrastructure Assets	
Roads - Sealed	30 Years
Roads - Unsealed (formed)	60 Years
Roads - Gravel	60 Years
Infrastructure - Footpaths	50 Years
Infrastructure - Drainage	75 Years
Infrastructure - Parks and ovals	20 Years
Infrastructure - Other	0 Years
Infrastructure - Water supply	0 Years
Infrastructure - Bridges	60 Years
Infrastructure - Parks & Ovals	20 Years

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
<b>Community amenities</b>								
Wanju Developer Contribution Plan/Waterloo In	0	750,000	31,958	0	718,042	0	15,379	0
<b>Recreation and culture</b>								
Eaton Recreation Centre - Loan 59	442,109	0	78,336	73,861	363,773	442,109	27,647	29,219
Eaton Recreation Centre Extensins - Loan 63	41,655	0	20,215	19,061	21,440	41,655	2,518	3,344
Fitness Equipment - Loan 68	62,191	0	41,120	39,796	21,071	62,191	2,082	3,040
Glen Huon Oval Club Rooms - Loan 69	1,043,266	0	38,158	36,734	1,005,108	1,043,266	46,809	41,123
<b>Transport</b>								
Depot Land - Land 66	613,507	0	54,089	51,953	559,418	613,507	28,387	26,561
<b>Economic services</b>								
Gravel Pit Land - Panizza Road - Loan 61	134,130	0	21,116	19,848	113,014	134,130	8,858	9,229
<b>Other property and services</b>								
Administration Building - Loan 49	42,964	0	42,964	82,032	0	42,964	1,393	6,498
Administration Building Extensions - Loan 65	192,394	0	33,353	31,127	159,041	192,394	14,258	15,176
	2,572,216	750,000	361,309	354,412	2,960,907	2,572,216	147,331	134,190
<b>Self Supporting Loans</b>								
<b>Recreation and culture</b>								
Eaton Bowling Club (SSL) - Loan 67	32,936	0	32,936	64,390	0	32,936	559	2,489
	32,936	0	32,936	64,390	0	32,936	559	2,489
	2,605,152	750,000	394,245	418,802	2,960,907	2,605,152	147,890	136,679

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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Wanju Developer Contribution Plan/Waterloo In WATC		Debenture	10	3.30	750,000	165,673	122,187	627,813
					750,000	165,673	122,187	627,813

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	10,000
<b>Total amount of credit unused</b>	<b>270,000</b>	<b>270,000</b>	<b>260,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	2,960,907	2,605,152	0

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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building Maintenance Reserve	1,313,462	245,558	(355,390)	1,203,630	1,308,479	240,528	(235,545)	1,313,462	1,320,234	226,815	(334,520)	1,212,529
Plant Reserve	765,922	217,502	(179,464)	803,960	623,887	206,405	(64,370)	765,922	609,246	207,887	(64,370)	752,763
Road Construction & Major Maintenance Res	432,547	1,352,618	(1,648,803)	136,362	434,509	1,304,461	(1,306,423)	432,547	226,085	1,521,633	(1,369,415)	378,303
Information Technology Reserve	85,911	175,020	(256,435)	4,496	312,855	123,212	(350,156)	85,911	245,794	123,063	(350,156)	18,701
Road Safety Programs Reserve	1,708	27	0	1,735	1,691	17	0	1,708	1,691	0	0	1,691
Tourism Reserve	6,280	96	0	6,376	26,013	267	(20,000)	6,280	20,000	0	(20,000)	0
Executive & Compliance Vehicle Reserve	206,755	81,791	(189,000)	99,546	319,319	83,278	(195,842)	206,755	195,331	82,431	(62,659)	215,103
Employee Relief Reserve	208,723	18,149	0	226,872	157,110	51,613	0	208,723	157,110	50,000	0	207,110
Employee Leave Entitlements Reserve	0	5,080	0	5,080	0	0	0	0	0	0	0	0
Refuse Site Environmental Works Reserve	81,319	724	(35,000)	47,043	80,493	826	0	81,319	80,493	0	0	80,493
Meat Inspection Reserve	5,116	81	0	5,197	5,064	52	0	5,116	5,064	0	0	5,064
Recycling Education Reserve	80,706	929	(21,555)	60,080	79,886	820	0	80,706	79,886	0	0	79,886
Eaton Recreation Centre - Equipment Rese	309,072	55,119	(34,748)	329,443	279,629	42,871	(13,428)	309,072	278,500	43,485	(13,428)	308,557
Council Land Development Reserve	3,668	15,055	(7,500)	11,223	18,478	190	(15,000)	3,668	27,848	0	(25,000)	2,848
Sale of Land Reserve	2,266,508	2,234,258	(58,250)	4,442,516	2,368,045	24,311	(125,848)	2,266,508	4,196,199	53,958	(2,960,760)	1,289,397
Accrued Salaries Reserve	331,872	49,678	(43,750)	337,800	328,500	3,372	0	331,872	7,200	0	0	7,200
Carried Forward Projects Reserve	1,725,897	18,255	(1,407,749)	336,403	3,284,958	33,724	(1,592,785)	1,725,897	2,730,924	0	(977,342)	1,753,582
Strategic Planning Studies Reserve	154,636	6,940	(44,250)	117,326	153,065	56,571	(55,000)	154,636	105,065	55,000	(90,000)	70,065
Town Planning Consultancy Reserve	44,990	5,548	(32,000)	18,538	59,380	25,610	(40,000)	44,990	36,359	25,000	(30,000)	31,359
Parks & Reserves Upgrades Reserve	259,794	217,615	0	477,409	158,360	347,184	(245,750)	259,794	21,953	200,280	(195,499)	26,734
Election Expenses Reserve	996	22,871	0	23,867	20,783	20,213	(40,000)	996	20,783	20,000	(40,000)	783
Pathways Reserve	96,614	151,832	(151,744)	96,702	57,692	145,592	(106,670)	96,614	254,198	148,106	(106,670)	295,634
Asset / Rates Revaluation Reserve	61,563	60,253	(10,000)	111,816	180,708	60,855	(180,000)	61,563	180,708	59,000	(180,000)	59,708
Refuse & Recycling Bin Replacement Rese	53,007	836	0	53,843	52,468	539	0	53,007	52,468	0	0	52,468
Emergency Services Reserve	10,103	159	0	10,262	10,000	103	0	10,103	10,000	0	0	10,000
Small Plant & Equipment Reserve	10,051	5,239	0	15,290	5,000	5,051	0	10,051	5,000	5,000	0	10,000
Storm Water Reserve	50,000	51,593	0	101,593	0	50,000	0	50,000	0	50,000	0	50,000
Fire Control Reserve	1,087	17	0	1,104	1,076	11	0	1,087	1,076	0	0	1,076
Collie River (Eaton Drive) Bridge Constructi	1,638,032	21,459	(4,328)	1,655,163	3,890,096	39,936	(2,292,000)	1,638,032	3,885,952	49,555	0	3,935,507
Eaton Drive - Access Construction Reserve	73,654	1,161	(1,568)	73,247	72,906	748	0	73,654	32,022	408	0	32,430
Eaton Drive - Scheme Construction Reserv	1,008,344	19,846	(2,104)	1,026,086	1,246,186	12,794	(250,636)	1,008,344	1,245,207	15,879	(225,304)	1,035,782
Contribution to Works Reserve	584,368	19,228	0	603,596	477,940	106,428	0	584,368	525,153	0	0	525,153
Unspent Grants Reserve	950,773	4,183	(677,596)	277,360	1,023,321	688,102	(760,650)	950,773	171,784	0	0	171,784
Swimming Pool Inspection Reserve	21,751	183	(10,000)	11,934	26,617	273	(5,139)	21,751	26,617	0	0	26,617
Unspent Specified Area Rate - Bulk Waste	60,082	947	0	61,029	59,471	611	0	60,082	52,861	0	0	52,861
Unspent Specified Area Rate - Eaton Lands	0	33,815	0	33,815	0	0	0	0	0	0	0	0
Dardanup Community Centre Reserve	3,498	55	0	3,553	3,462	36	0	3,498	3,462	44	0	3,506
Dardanup Community Centre Design Reser	492	8	0	500	487	5	0	492	487	6	0	493
Dardanup Public Library Reserve	2,285	36	0	2,321	2,262	23	0	2,285	2,261	29	0	2,290
Wells Park Hard Courts Reserve	1,808	29	0	1,837	1,790	18	0	1,808	1,790	23	0	1,813
Wells Park Clubroom Reserve	4,908	77	0	4,985	4,858	50	0	4,908	4,858	62	0	4,920
Wells Park Clubroom Design Reserve	468	7	0	475	463	5	0	468	463	6	0	469
Wells Park Car Park Reserve	6,414	101	0	6,515	6,349	65	0	6,414	6,349	82	0	6,431
Wanju Developer Contribution Plan Reserv	0	637,811	0	637,811	0	0	0	0	0	0	0	0
	12,925,184	5,731,789	(5,171,234)	13,485,739	17,143,656	3,676,770	(7,895,242)	12,925,184	16,828,481	2,937,752	(7,045,123)	12,721,110

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES (CONTINUED)

(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:

Reserve name	Anticipated date of use	Purpose of the reserve
Building Maintenance Reserve	As scheduled in Council's Asset Management Plan.	For the purchase, construction and maintenance of Council buildings.
Plant Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase or replacement of Council's vehicles, heavy plant and equipment.
Road Construction & Major Maintenance Reserve	Funds are not expected to be used within a set period but on a budgetary needs basis.	Established to provide funds for the upgrade and renewal of the Shire's transport infrastructure.
Information Technology Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition of software and computer equipment.
Road Safety Programs Reserve	As funds become available for suitable projects.	Established for general road safety programs in the Shire.
Tourism Reserve	As funds become available for suitable projects.	Established to fund the development of tourism projects.
Executive & Compliance Vehicle Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase or replacement of Council's executive and compliance vehicles.
Employee Relief Reserve	As required.	To provide funds for employee related entitlements and relief staff for prolonged employee leave.
Employee Leave Entitlements Reserve	As required.	To provide funds for employee purchased leave entitlements under Policy.
Refuse Site Environmental Works Reserve	As required.	Established to provide funds for environmental works at the Banksia Road Refuse Site.
Meat Inspection Reserve	As required.	To provide for equipment for Meat Inspection Services.
Recycling Education Reserve	As funds become available for suitable projects.	Unspent recycling education funds for use in special education programs.
Eaton Recreation Centre - Equipment Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition and replacement of equipment at the Eaton Recreation Centre.
Council Land Development Reserve	As required.	Established for funding the development of Council land for resale.
Sale of Land Reserve	As suitable projects are identified.	Established to hold funds from the sale of Council land.
Accrued Salaries Reserve	As required.	This fund consists of cash backed salaries and wages allocation paid annually into this reserve over a period of 10 financial years to meet the additional cash flow in each eleventh year when 27 pay periods occur (all other years have 26 pay periods).
Carried Forward Projects Reserve	As projects are completed.	Established to hold unspent project funds to be carried forward into future financial years.
Strategic Planning Studies Reserve	As required.	Established for funding strategic studies.
Town Planning Consultancy Reserve	As funds become available for suitable projects.	Established for funding strategic Town Planning Studies.
Parks & Reserves Upgrades Reserve	As scheduled in Council's Asset Management Plan.	Established to fund the development of Parks and Reserves.
Election Expenses Reserve	Council election year.	Established to fund Council elections.
Pathways Reserve	As scheduled in Council's Asset Management Plan.	Established to provide funds for the upgrade and renewal of the Shire's pathway infrastructure.
Asset / Rates Revaluation Reserve	As required.	Established to provide funds for asset and rating revaluations.
Refuse & Recycling Bin Replacement Reserve	As required.	Established to provide funds for replacement of refuse and recycling bins.
Emergency Services Reserve	Funds are not expected to be used within a set period but on a budgetary needs basis.	Established to fund unforeseen over expenditure in the Emergency Services Levy Budget.
Small Plant & Equipment Reserve	As scheduled in Council's Asset Management Plan.	Established to fund the purchase or replacement of Council's small plant and equipment.
Storm Water Reserve	As scheduled in Council's Asset Management Plan.	Established to ensure preservation of Council's transport storm water infrastructure network independent of grants and contributions.
Fire Control Reserve	As funds become available for suitable projects.	For the purchase, construction and development of fire fighting equipment and buildings.
Collie River (Eaton Drive) Bridge Construction Reserve	As the necessary funds are raised.	Established for the future construction of a bridge over the Collie River and extend Eaton Drive.
Eaton Drive - Access Construction Reserve	As the growth in Eaton townsite necessitates development.	Established for the construction of Eaton Drive Access Road from developer contributions.
Eaton Drive - Scheme Construction Reserve	As the growth in Eaton townsite necessitates development.	Established for the future construction of Eaton Drive from developer contributions.
Contribution to Works Reserve	Year of budgeted works.	Established to account for contributions and donations received from external sources.
Unspent Grants Reserve	Year of budgeted works.	Established to identify unexpended grants and special projects funding.
Swimming Pool Inspection Reserve	On payment of swimming pool inspections every 3 years.	Established to account for unspent Swimming Pool Inspection Levy.
Unspent Specified Area Rate - Bulk Waste Collection Reserve	Next financial year.	Established to hold unspent specified area rates for bulk waste collection.
Unspent Specified Area Rate - Eaton Landscaping	Next financial year.	Established to hold unspent specified area rates for bulk waste collection.
Dardanup Community Centre Reserve	As required.	Established to hold funds for the future construction of a community centre and outdoor play area.
Dardanup Community Centre Design Reserve	As required.	Established to hold funds for the design of a future community centre and outdoor play area.
Dardanup Public Library Reserve	As required.	Established to hold funds for the future extension of Dardanup Public Library.
Wells Park Hard Courts Reserve	As required.	Established to hold funds for the future upgrade of the hard courts and lighting at Wells Park.
Wells Park Clubroom Reserve	As required.	Established to hold funds for the future extension of the club room facilities at Wells Park.
Wells Park Clubroom Design Reserve	As required.	Established to hold funds for the design and future extension of the club room facilities at Wells Park.
Wells Park Car Park Reserve	As required.	Established to hold funds for the future upgrade and construction of the car parking area at Wells Park.
Wanju Developer Contribution Plan Reserve	As required.	Established to fund Wanju Developer Contribution Plan planning and development costs.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

**8. FEES & CHARGES REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Governance	800	800
General purpose funding	142,620	135,100
Law, order, public safety	96,460	96,080
Health	15,100	18,100
Community amenities	1,310,934	1,268,700
Recreation and culture	1,343,055	1,298,950
Transport	4,000	4,000
Economic services	89,509	78,300
Other property and services	44,000	37,600
	<u>3,046,478</u>	<u>2,937,630</u>

**9. GRANT REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
Governance	750	750
General purpose funding	689,647	1,330,129
Law, order, public safety	292,756	115,470
Health	50	850
Education and welfare	8,000	23,536
Community amenities	5,642	46,765
Recreation and culture	1,377,090	879,604
Transport	80,854	178,180
Economic services	500	545
Other property and services	101,322	65,176
	<u>2,556,611</u>	<u>2,641,005</u>
<b>Non-operating grants, subsidies and contributions</b>		
Law, order, public safety	456,609	240,710
Recreation and culture	385,808	781,553
Transport	1,836,200	2,918,633
	<u>2,678,617</u>	<u>3,940,896</u>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**10. OTHER INFORMATION**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	230,040	276,000	260,000
- Other funds	100,000	98,000	105,000
Late payment of fees and charges *	2,070	2,000	2,000
Other interest revenue (refer note 1b)	129,375	125,000	125,000
	<u>461,485</u>	<u>501,000</u>	<u>492,000</u>
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.			
<b>(b) Other revenue</b>			
Other	27,540	27,000	27,001
	<u>27,540</u>	<u>27,000</u>	<u>27,001</u>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	9,162	8,730	8,730
Other services	13,242	3,674	3,178
	<u>22,404</u>	<u>12,404</u>	<u>11,908</u>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer note 6(a))	147,890	136,679	136,680
	<u>147,890</u>	<u>136,679</u>	<u>136,680</u>
<b>(e) Elected members remuneration</b>			
Meeting fees	108,316	107,000	107,000
Mayor/President's allowance	25,614	16,000	16,000
Deputy Mayor/President's allowance	6,403	4,000	4,000
Travelling expenses	11,000	11,000	11,000
Telecommunications allowance	22,050	9,000	9,000
	<u>173,383</u>	<u>147,000</u>	<u>147,000</u>
<b>(f) Write offs</b>			
General rate	5,000	500	0
	<u>5,000</u>	<u>500</u>	<u>0</u>
<b>(g) Operating lease expenses</b>			
Office equipment	228,830	151,318	151,318
Plant and equipment	12,000	10,000	10,000
	<u>240,830</u>	<u>161,318</u>	<u>161,318</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Dardanup are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

## 11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

## 12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**13. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

**14. TRUST FUNDS**

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Retention Bonds	308,379	6,168	0	314,547
Key Bonds	153	0	0	153
Kerb Bonds	91,734	1,835	(75,000)	18,569
Extractive Industries Bond	148,819	2,976	0	151,795
Unclaimed Monies	1,651	0	0	1,651
Bunbury Wellington Group of Councils	36,017	3,500	0	39,517
Hire Bonds	980	2,000	(2,000)	980
Public Open Space	992,581	19,852	(100,000)	912,433
Dardanup Central BFB (Bequest)	91,119	1,822	0	92,941
Wells Recreation Ground (Bequest)	51,634	1,033	0	52,667
	<u>1,723,067</u>	<u>39,185</u>	<u>(177,000)</u>	<u>1,585,252</u>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. 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 budget 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.

**REVENUE RECOGNITION**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Dardanup obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

16 BUDGET RATIOS

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budget
Operating Surplus	0.180	(0.057)	(0.213)	(0.025)
Funds After Operations	0.467	0.667	0.089	0.216
PPE	(0.010)	0.338	0.011	0.013
Infrastructure	0.044	0.241	0.028	0.012
Cash Reserves	1.128	0.731	0.583	0.588
Borrowings	0.194	0.214	0.177	0.192
Debt Servicing	0.205	0.222	0.206	0.201

The ratios are calculated as follows:

**OPERATIONS**

Operating Surplus

$$\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$$

Funds After Operations

$$\frac{\text{Funds remaining after operations}}{\text{General funds}}$$

**ASSET RATIOS**

PPE

$$\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$$

Infrastructure

$$\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$$

**FINANCING RATIOS**

Cash Reserves

$$\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$$

Borrowings

$$\frac{\text{Principal outstanding}}{\text{General funds}}$$

Debt Servicing

$$\frac{\text{Principal and interest due}}{\text{General funds}}$$

RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	2	199,000	435,254	247,410
		199,000	435,254	247,410
<b>Revenue from operating activities (excluding rates)</b>				
Specified area rates	1(c)	349,178	346,000	341,370
Operating grants, subsidies and contributions	9	2,556,611	2,641,005	1,971,292
Fees and charges	8	3,046,478	2,937,630	3,114,310
Interest earnings	10(a)	461,485	501,000	492,000
Other revenue	10(b)	27,540	27,000	27,001
Profit on asset disposals	4(b)	1,165,000	21,884	0
		7,606,292	6,474,519	5,945,973
<b>Expenditure from operating activities</b>				
Employee costs		(10,405,885)	(9,478,843)	(9,393,985)
Materials and contracts		(4,454,315)	(6,804,904)	(4,707,611)
Utility charges		(526,745)	(517,347)	(501,600)
Depreciation on non-current assets	5	(4,815,600)	(4,851,900)	(4,851,900)
Interest expenses	10(d)	(147,890)	(136,679)	(136,680)
Insurance expenses		(268,756)	(254,790)	(263,341)
Other expenditure		(383,200)	(454,359)	(366,853)
		(21,002,391)	(22,498,822)	(20,221,970)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	(1,165,000)	(21,884)	0
Depreciation on assets	5	4,815,600	4,851,900	4,851,900
<b>Amount attributable to operating activities</b>		(9,546,499)	(10,759,033)	(9,176,687)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	2,678,617	3,940,896	2,858,021
Purchase property, plant and equipment	4(a)	(2,181,857)	(2,051,010)	(1,569,340)
Purchase and construction of infrastructure	4(a)	(4,927,767)	(7,014,955)	(4,312,604)
Proceeds from disposal of assets	4(b)	1,393,942	152,819	20,930
<b>Amount attributable to investing activities</b>		(3,037,065)	(4,972,250)	(13,002,993)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(394,245)	(418,802)	(418,802)
Proceeds from new borrowings	6	750,000	0	6,500,000
Proceeds from self supporting loans	6(a)	32,936	64,390	64,390
Transfers to cash backed reserves (restricted assets)	7(a)	(5,731,789)	(3,676,770)	(2,937,752)
Transfers from cash backed reserves (restricted assets)	7(a)	5,171,234	7,895,242	7,045,123
<b>Amount attributable to financing activities</b>		(171,864)	3,864,060	10,252,959
<b>Budgeted deficiency before general rates</b>		(12,755,428)	(11,867,223)	(11,926,721)
<b>Estimated amount to be raised from general rates</b>	1	12,881,546	12,066,222	11,926,721
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>126,119</b>	<b>199,000</b>	<b>0</b>

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

## 2018/19 ANNUAL BUDGET PAPERS

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# Shire of Dardanup

## STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE For the Year Ended 30 June 2019

		2018/19	2017/18
	Note	Budget \$	Budget \$
<b>Revenue</b>			
Rates		13,230,724	12,268,091
Grants, Subsidies & Contributions		2,556,611	1,971,292
Profit on Asset Disposals		1,165,000	0
Service Charges		0	0
Fees and Charges		3,046,478	3,114,310
Interest Earnings		461,485	492,000
Other Revenue		27,540	27,001
		20,487,838	17,872,694
<b>Expenses</b>			
Employee Costs		(10,405,885)	(9,393,985)
Material and Contracts		(4,454,315)	(4,707,611)
Utility Charges		(526,745)	(501,600)
Depreciation on Non-current Assets		(4,815,600)	(4,851,900)
Loss on Asset Disposals		0	0
Interest Expense		(147,890)	(136,680)
Insurance		(268,756)	(263,341)
Other		(383,200)	(366,853)
		(21,002,390)	(20,221,970)
Operational Surplus (Deficit)		(514,552)	(2,349,276)
Grants & Contributions for the Development of Assets		2,678,617	2,858,021
		2,678,617	2,858,021
<b>NET RESULT</b>		<b>2,164,065</b>	<b>508,745</b>
Other Comprehensive Income		0	0
		0	0
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>2,164,065</b>	<b>508,745</b>

# Shire of Dardanup

## STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM For the Year Ended 30 June 2019

Note	2018/19 Budget \$	2017/18 Budget \$
<b>Revenue</b>		
General Purpose Funding	14,175,298	14,284,553
Governance	1,550	1,550
Law, Order, Public Safety	389,216	206,300
Health	15,150	6,150
Education and Welfare	8,000	0
Housing	0	0
Community Amenities	1,425,754	1,362,374
Recreation and Culture	2,960,145	1,650,615
Transport	112,394	145,052
Economic Services	90,009	121,900
Other Property and Services	145,322	94,200
	19,322,838	17,872,694
<b>Expenses (Excluding Finance Costs)</b>		
General Purpose Funding	(370,229)	(533,164)
Governance	(1,081,087)	(1,215,411)
Law, Order, Public Safety	(1,518,810)	(1,273,367)
Health	(537,987)	(522,546)
Education and Welfare	(855,970)	(877,978)
Housing	0	0
Community Amenities	(2,555,969)	(2,313,592)
Recreation & Culture	(7,720,105)	(6,949,275)
Transport	(5,371,954)	(5,534,924)
Economic Services	(543,617)	(490,193)
Other Property and Services	(298,772)	(374,840)
	(20,854,500)	(20,085,290)
<b>Finance Costs</b>		
Community Amenities	(15,379)	0
Recreation & Culture	(79,615)	(79,216)
Transport	(28,387)	(26,561)
Economic Services	(8,858)	(9,229)
Other Property and Services	(15,651)	(21,674)
	(147,890)	(136,680)
<b>Grants &amp; Contributions for the Development of Assets</b>		
Law Order & Public Safety	456,609	0
Community Amenities	0	0
Recreation & Culture	385,808	1,009,087
Transport	1,836,200	1,848,934
	2,678,617	2,858,021
<b>Profit (Loss) on Disposal of Assets (Net)</b>		
Law, Order, Public Safety	0	0
Community Amenities	0	0
Recreation & Culture	0	0
Transport	0	0
Economic Services	0	0
Other Property and Services	1,165,000	0
	1,165,000	0
<b>NET RESULT</b>	<b>2,164,065</b>	<b>508,745</b>
Other Comprehensive Income	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>2,164,065</b>	<b>508,745</b>

**BUDGET SUMMARY**

	Page	2017/18				2018/19	
		Budget		Estimated Actual		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
<b>OPERATING</b>							
<b>Recurrent Operating</b>							
General Purpose Funding	3	14,284,552	(533,163)	14,378,451	(525,995)	14,175,298	(370,229)
Governance	7	1,550	(970,137)	1,550	(941,095)	1,550	(1,067,801)
Law, Order & Public Safety	12	206,300	(1,273,367)	207,551	(1,271,367)	215,660	(1,338,254)
Health	19	6,150	(522,546)	18,950	(516,813)	15,150	(537,987)
Education & Welfare	25	0	(877,978)	0	(921,267)	0	(847,970)
Housing	30	0	0	0	0	0	0
Community Amenities	33	1,362,374	(2,229,092)	1,308,300	(2,107,983)	1,425,254	(2,452,348)
Recreation & Culture	44	1,649,615	(6,982,491)	1,594,370	(6,958,150)	1,859,645	(7,693,820)
Transport	57	144,552	(5,546,485)	98,114	(7,844,391)	101,894	(5,315,553)
Economic Services	62	121,900	(445,322)	78,845	(448,191)	90,009	(503,293)
Other Property & Services	68	94,200	(5,000)	92,700	(12,603)	94,200	(5,000)
<b>Total Recurrent Operating</b>		<b>17,871,194</b>	<b>(19,385,582)</b>	<b>17,778,831</b>	<b>(21,547,855)</b>	<b>17,978,660</b>	<b>(20,132,255)</b>
<b>Non-Recurrent Operating</b>							
General Purpose Funding	3	0	0	0	0	0	0
Governance	7	0	(245,274)	0	(259,274)	0	(13,286)
Law, Order & Public Safety	12	0	0	244,710	(8,000)	630,165	(180,556)
Health	19	0	0	0	0	0	0
Education & Welfare	25	0	0	23,536	(17,400)	8,000	(8,000)
Housing	30	0	0	0	0	0	0
Community Amenities	33	0	(84,500)	7,165	(90,665)	500	(119,000)
Recreation & Culture	44	1,010,087	(46,000)	1,365,737	(21,332)	1,486,308	(105,900)
Transport	57	1,849,434	(15,000)	3,029,699	(23,000)	1,846,700	(84,788)
Economic Services	62	0	(54,100)	0	(54,100)	0	(49,182)
Other Property & Services	68	0	(391,514)	31,960	(477,197)	1,216,122	(309,423)
<b>Total Non-Recurrent Operating</b>		<b>2,859,521</b>	<b>(836,388)</b>	<b>4,702,807</b>	<b>(950,968)</b>	<b>5,187,795</b>	<b>(870,135)</b>
<b>TOTAL OPERATING</b>		<b>20,730,715</b>	<b>(20,221,970)</b>	<b>22,481,637</b>	<b>(22,498,823)</b>	<b>23,166,455</b>	<b>(21,002,390)</b>
<b>NON OPERATING</b>							
Borrowings & Community Loans New Borrowings & Loans	80	6,500,000	0	0	0	750,000	0
Borrowings & Community Loans Borrowing Principal Repayments	81	0	(418,802)	0	(418,802)	0	(394,246)
Borrowings & Community Loans Self Supporting Loan Principal Repayme	82	64,390	0	64,390	0	32,936	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	82	0	0	0	0	0	0
Asset Construction / Acquisition Transport Infrastructure	83	0	(4,312,604)	0	(5,707,695)	0	(4,427,271)
Asset Construction / Acquisition Vehicles	87	0	(147,960)	0	(582,832)	0	(572,130)
Asset Construction / Acquisition Land & Buildings	89	0	(9,798,728)	0	(1,141,098)	0	(1,456,479)
Asset Construction / Acquisition Parks & Reserves	92	0	(1,289,586)	0	(1,307,260)	0	(500,496)
Asset Construction / Acquisition Furniture & Fittings	93	0	(297,777)	0	(306,329)	0	(127,248)
Asset Construction / Acquisition Plant & Equipment	95	0	(35,289)	0	(20,751)	0	(26,000)
Cash Reserves Transfer from (to) Reserves	96	7,045,123	(2,937,752)	7,895,242	(3,676,770)	5,171,234	(5,731,790)
Assets Disposals	Append H	20,930	0	152,819	0	1,393,942	0
<b>TOTAL NON OPERATING</b>		<b>13,630,443</b>	<b>(19,238,498)</b>	<b>8,112,451</b>	<b>(13,161,536)</b>	<b>7,348,112</b>	<b>(13,235,661)</b>
<b>TOTAL</b>		<b>34,361,158</b>	<b>(39,460,467)</b>	<b>30,594,088</b>	<b>(35,660,359)</b>	<b>30,514,566</b>	<b>(34,238,051)</b>
<b>Non Cash Adjustments</b>							
Depreciation			4,851,900		4,851,900		4,815,600
(Profit) / Loss on Disposal of Assets			0		(21,884)		(1,165,000)
Change in Net Provisions		0		0		0	0
<b>Surplus</b>							
Estimated Opening Surplus (Deficit) Brought Fwd		247,410		435,254		199,000	
<b>Estimated End of Year (Surplus) / Deficit</b>		<b>(0)</b>		<b>(199,000)</b>		<b>(126,116)</b>	
		<b>34,608,567</b>	<b>(34,608,567)</b>	<b>30,830,343</b>	<b>(30,830,343)</b>	<b>\$30,587,451</b>	<b>(\$30,587,451)</b>

## RATE SETTING STATEMENT

	Page	2018/19	
		Budget Estimate	
		Revenue	Expend
		\$	\$
<b>OPERATING</b>			
<b>Recurrent Operating</b>			
General Purpose Funding	3	1,288,752	(370,229)
Governance	7	1,550	(1,067,801)
Law, Order & Public Safety	12	215,660	(1,338,254)
Health	19	15,150	(537,987)
Education & Welfare	25	0	(847,970)
Housing	30	0	0
Community Amenities	33	1,425,254	(2,452,348)
Recreation & Culture	44	1,859,645	(7,693,820)
Transport	57	101,894	(5,315,553)
Economic Services	62	90,009	(503,293)
Other Property & Services	68	94,200	(5,000)
<b>Total Recurrent Operating</b>		<b>5,092,114</b>	<b>(20,132,255)</b>
<b>Non-Recurrent Operating</b>			
General Purpose Funding	3	0	0
Governance	7	0	(13,286)
Law, Order & Public Safety	12	630,165	(180,556)
Health	19	0	0
Education & Welfare	25	8,000	(8,000)
Housing	30	0	0
Community Amenities	33	500	(119,000)
Recreation & Culture	44	1,486,308	(105,900)
Transport	57	1,846,700	(84,788)
Economic Services	62	0	(49,182)
Other Property & Services	68	1,216,122	(309,423)
<b>Total Non-Recurrent Operating</b>		<b>5,187,795</b>	<b>(870,135)</b>
<b>TOTAL OPERATING</b>		<b>10,279,909</b>	<b>(21,002,390)</b>
<b>NON OPERATING</b>			
Borrowings & Community Loans	80	750,000	0
Borrowings & Community Loans	81	0	(394,246)
Borrowings & Community Loans	82	32,936	0
Other Liabilities - Repayment Developer	82	0	0
Asset Construction / Acquisition	83	0	(4,427,271)
Asset Construction / Acquisition	87	0	(572,130)
Asset Construction / Acquisition	89	0	(1,456,479)
Asset Construction / Acquisition	92	0	(500,496)
Asset Construction / Acquisition	93	0	(127,248)
Asset Construction / Acquisition	95	0	(26,000)
Cash Reserves	96	5,171,234	(5,731,790)
Assets	Append H	1,393,942	0
<b>TOTAL NON OPERATING</b>		<b>7,348,112</b>	<b>(13,235,661)</b>
<b>TOTAL</b>		<b>17,628,020</b>	<b>(34,238,051)</b>
<b>Non Cash Adjustments</b>			
Depreciation			4,815,600
(Profit) / Loss on Disposal of Assets			(1,165,000)
Change in Net Provisions		0	0
<b>Surplus</b>			
Estimated Surplus (Deficit)	1 July	199,000	
Estimated (Surplus) Deficit	30 June	(126,116)	
<b>Amount Required to be Raised from General Rates</b>		<b>12,886,546</b>	
		30,587,451	(30,587,451)

Summary	2018/19
Schedule 3 - General Purpose Funding	Budget Estimate
	\$
<b>GENERAL PURPOSE FUNDING - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Rates	0
Other General Purpose Funding	(370,229)
<b>Total Recurrent Expenditure</b>	<b>(370,229)</b>
<b>Non-Recurrent Expenditure</b>	
Rates	0
Other General Purpose Funding	0
<b>Total Non-Recurrent Expenditure</b>	<b>0</b>
<b>Total Operating Expenditure</b>	<b>(370,229)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Rates	12,881,546
Other General Purpose Funding	1,293,752
<b>Total Recurrent Revenue</b>	<b>14,175,298</b>
<b>Non-Recurrent Revenue</b>	
Rates	0
Other General Purpose Funding	0
<b>Total Non-Recurrent Revenue</b>	<b>0</b>
<b>Total Operating Revenue</b>	<b>14,175,298</b>

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>RATES</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
03 2 0001		General Rates Levied		12,656,546	Prev Year's Rates + Property Growth
03 2 0002		Interim Rates	3.6	230,000	Refer to notes at end of this schedule
03 2 0050		Rates Written Off		(5,000)	
		<b>TOTAL RATE REVENUE</b>		<b>12,881,546</b>	
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
03 1 0001		Nil		0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non Recurrent Expenditure</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER GENERAL PURPOSE FUNDING</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
03 2 1001		Interest - Rates Arrears	3.1	62,100	Refer to notes at end of this schedule
03 2 1002		Interest - Rates Instalments	3.2	67,275	Refer to notes at end of this schedule
03 2 1003		Fees & Charges - Instalments	3.3	89,735	Refer to notes at end of this schedule
03 2 1004		Grant - LGGC Financial Assistance Grants		435,090	Indexed - CPI
03 2 1005		Grant - LGGC Local Road Grant		242,507	Indexed - CPI
03 2 1006		Interest - Municipal Fund		100,000	Indexed - CPI x Population Growth
03 2 1007		Interest - Reserve Fund		230,040	Indexed - Population Growth
03 2 1008		Interest - Deferred Pensioners		2,070	Indexed - Population Growth
03 2 1010		Reimb - Bank Fees		50	Indexed - CPI
03 2 1011		Reimb - Legal Fees		12,000	Indexed - CPI x Population Growth
03 2 1012		Fees - Property Enquiries		52,785	Indexed - CPI x Population Growth
03 2 1013		Fees - Property Reports		100	Indexed - CPI x Population Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>1,293,752</b>	
		<b>Non Recurrent Revenue</b>			
03 2 1501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,293,752</b>	
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
03 1 1003		Stationery - Rates Notices		(11,000)	Indexed - CPI x Population Growth
03 1 1004		Bank Fees & Charges		(40,328)	Indexed - CPI x Population Growth
03 1 1005		Valuation Expenses - Rating / Assets	3.4	(39,276)	Refer to notes at end of this schedule
03 1 1 007		WATC Borrowing Administration Fee		0	Refer: Debt Management Plan
03 1 1008		Legal Expenses - Debt Recovery		(21,114)	Indexed - CPI x Population Growth
03 1 1010		Receipt / BAS Rounding Expense		(30)	
03 1 1011		Rates Early Payment Prize		(1,500)	
03 1 1990		Allocation of Administration Overheads		(256,981)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(370,229)</b>	
		<b>Non Recurrent Expenditure</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(370,229)</b>	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	2018/19	
			Budget Estimate	Sundry Notes
		<b>NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING</b>	\$	
03 2 1001		<b>3.1 Interest - Rates Arrears</b> 11.00% pa	62,100	Indexed - Population Growth
			62,100	
03 2 1002		<b>3.2 Interest - Rates Instalments</b> 5.50% pa	67,275	Indexed - Population Growth
			67,275	
03 2 1003		<b>3.2 Fees &amp; Charges - Instalments</b> \$39.00 per assessment	89,735	Indexed - CPI x Population Growth
			89,735	
03 1 1005		<b>3.4 Valuation Expenses - Rating / Assets</b> Interim Valuations - Valuer General UV Valuations - Valuer General GRV Valuation - Valuer General Asset Revaluations Insurance Asset Revaluations	(18,612) (10,664) 0 0 (10,000)	Indexed - CPI x Population Growth Indexed - CPI Indexed - CPI x Population Growth Indexed - CPI
		Reserve Funded 3 yrly		
		Reserve Funded		
		Reserve Funded		
			(39,276)	
		<b>3.5 Specified Area Rate - Eaton Landscaping</b> Rellocated to Sch 11		
03 2 0002		<b>3.6 Interim Rates</b> Interim Rates	230,000	Indexed - CPI x Population Growth
			230,000	
		<b>3.7 Specified Area Rate - Bulk Waste Collection</b> Rellocated to Sch 10		

Summary	2018/19
Schedule 4 - Governance	Budget Estimate
	\$
<b>GOVERNANCE - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Members of Council	(581,020)
Other Governance	(486,781)
<b>Total Recurrent Expenditure</b>	<b>(1,067,801)</b>
<b>Non-Recurrent Expenditure</b>	
Members of Council	0
Other Governance	(13,286)
<b>Total Non-Recurrent Expenditure</b>	<b>(13,286)</b>
<b>Total Operating Expenditure</b>	<b>(1,081,087)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Members of Council	500
Other Governance	1,050
<b>Total Recurrent Revenue</b>	<b>1,550</b>
<b>Non-Recurrent Revenue</b>	
Members of Council	0
Other Governance	0
<b>Total Non-Recurrent Revenue</b>	<b>0</b>
<b>Total Operating Revenue</b>	<b>1,550</b>

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>MEMBERS OF COUNCIL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
04 1 1003		Annual Meeting Attendance Fees - Shire President		(17,564)	75.7% Maximum Band Value
04 1 1004		Annual Meeting Attendance Fees - Councillors	41.1	(90,752)	Refer to notes at end of this schedule
04 1 1001		Local Government Allowance	41.4	(32,017)	Refer to notes at end of this schedule
04 1 1005		Travel Reimbursements - Councillors		(11,000)	Indexed - CPI
04 1 1010		Reimbursements - Councillors	41.3	(1,000)	Refer to notes at end of this schedule
04 1 1006		Conferences & Training - Councillors		(20,400)	Indexed - CPI
04 1 1007		Allowances - Councillors	41.2	(22,050)	Refer to notes at end of this schedule
04 1 1009		Sundry Expenditure		(765)	Indexed - CPI
04 1 1990		Allocation of Administration Overheads		(385,472)	
04 1 1999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(581,020)</b>	
		<b>Non-Recurrent Expenditure</b>			
04 1 1501		Council Election / Poll Expenses		0	Electoral Commission Postal - Reserve Funded
04 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(581,020)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
04 2 1001		Reimbursements		500	
04 2 1002		Sundry Fees & Charges - Taxable		0	
04 2 1004		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>500</b>	
		<b>Non-Recurrent Revenue</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>500</b>	

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER GOVERNANCE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
04 1 2005		Donation & Grants	42.1	(500)	Moved to Sch 8 (Other Welfare)
04 1 2006		Refreshments / Receptions Council Meetings		(9,000)	Indexed - CPI
04 1 2007		Refreshments / Receptions Regional Meetings		(3,000)	Indexed - CPI
04 1 2008		Refreshments / Receptions Biennial Council Dinner		0	Indexed - CPI
04 1 2009		Refreshments / Receptions General Refreshments		(24,000)	Indexed - CPI
04 1 2011		Public Relations & Marketing		(10,000)	Indexed - CPI
04 1 2012		Audit Fees	42.10	(22,404)	Refer to notes at end of this schedule
04 1 2013		Legal Expenses		(31,620)	Indexed - CPI
04 1 2014		Sundry Expenditure		(785)	Indexed - CPI
04 1 2990		Allocation of Administration Overheads		(385,472)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(486,781)</b>	
		<b>Non-Recurrent Expenditure</b>			
04 1 2502		Civic Functions	42.4	(2,000)	Refer to notes at end of this schedule
04 1 2503		Regional Resource Sharing Programs	42.5	(11,286)	Refer to notes at end of this schedule
04 1 2506		Consultants / Special Projects	42.6	0	Refer to notes at end of this schedule
04 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(13,286)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(500,067)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
04 2 2001		Reimbursements	42.11	250	Refer to notes at end of this schedule
04 2 2002		Sundry Fees & Charges - Taxable		600	Indexed - CPI
04 2 2003		Sundry Fees & Charges - GST Free		200	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>1,050</b>	
		<b>Non-Recurrent Revenue</b>			
04 2 2502		Contributions - BWGC Projects		0	
04 2 2503		Grants - Royalties for Regions	42.7	0	Refer to notes at end of this schedule
04 2 2504		Transfer from Trust - BWGC		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,050</b>	

Account Number	Job / Plant Number	Schedule 4 - Governance	2018/19		Sundry Notes
			Budget Estimate		
				\$	
<b>NOTES TO SCHEDULE 4 - GOVERNANCE</b>					
04 1 1004		<b>41.1 Annual Meeting Fees - Councillors</b> 8 Councillors @ \$11,344 pa		(90,752)	70% of Maximum Band Value
				(90,752)	
04 1 1007		<b>41.2 Allowances - Councillors</b> Telecommunication (ICT) 9 Councillors @ \$2,450		(22,050)	70% of Maximum Band Value
				(22,050)	
04 1 1010		<b>41.3 Reimbursements - Councillors</b> Child Care		(1,000)	
				(1,000)	
04 1 1001		<b>41.4 Local Government Allowance</b> President Deputy President		(25,614)	70% of Maximum Band Value
				(6,403)	70% of Maximum Band Value
				(32,017)	
04 1 2005		<b>42.1 Donations &amp; Grants</b> Special Requests for Donations		(500)	
				(500)	
04 1 2501		<b>42.3 Community Grants Scheme</b> Reallocated to Sch 11 - New GL			
				0	

Account Number	Job / Plant Number	Schedule 4 - Governance	2018/19		Sundry Notes
			Budget Estimate		
				\$	
		<b>NOTES TO SCHEDULE 4 - GOVERNANCE</b>			
04 1 2502		<b>42.4 Civic Functions</b>			
		Australia Day Breakfast Eaton	Reallocated to Sch 11 - New GL	0	
		Australia Day Breakfast Burekup	Reallocated to Sch 11 - New GL	0	
		Australia Day Breakfast Dardanup	Reallocated to Sch 11 - New GL	0	
		Citizenship Ceremonies	Reallocated to Sch 11 - New GL	0	
		Thank a Volunteer Day - Event	Reallocated to Sch 11 - New GL	0	
		Grandparents Day	Reallocated to Sch 11 - New GL	0	
		Sundry		(2,000)	Indexed - CPI x Population Growth
				(2,000)	
04 1 2503		<b>42.5 Regional Resources Sharing Programs</b>			
		Donation - BWGC	Reallocated to 1318004	0	
		South West Regional Risk Co-ordinator		(11,286)	Indexed - CPI
				(11,286)	
04 1 2506		<b>42.6 Consultants / Special Projects</b>			
		Eaton Admin Library/Building Concept Plan & Report		0	
				0	
04 2 2503		<b>42.7 Royalties for Regions</b>			
		Nil		0	
				0	
04 1 2012		<b>42.10 Audit Fees</b>			
		Audit Contract		(9,162)	Contract to end of 2018/19 Financial Year
		Financial Management Systems Review		(10,000)	Indexed - CPI
		Regulation 17 Review		0	
		Grant Acquittals requiring Audit Certification		(3,242)	
				(22,404)	
04 2 2012		<b>42.11 Reimbursements - Other Governance</b>			
		Sundry		250	Indexed - CPI
				250	

Summary	2018/19
Schedule 5 - Law Order & Public Safety	Budget Estimate
	\$
<b>LAW, ORDER &amp; PUBLIC SAFETY - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Fire Prevention	(343,847)
Fire Prevention - (ESL)	(115,000)
Animal Control	(469,668)
Other Law, Order & Public Safety	(409,739)
<b>Total Recurrent Expenditure</b>	<b>(1,338,254)</b>
<b>Non-Recurrent Expenditure</b>	
Fire Prevention	(173,556)
Fire Prevention - (ESL)	0
Animal Control	(2,000)
Other Law, Order & Public Safety	(5,000)
<b>Total Non-Recurrent Expenditure</b>	<b>(180,556)</b>
<b>Total Operating Expenditure</b>	<b>(1,518,810)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Fire Prevention	7,710
Fire Prevention - (ESL)	115,000
Animal Control	90,200
Other Law, Order & Public Safety	2,750
<b>Total Recurrent Revenue</b>	<b>215,660</b>
<b>Non-Recurrent Revenue</b>	
Fire Prevention	173,556
Fire Prevention - (ESL)	456,609
Animal Control	0
Other Law, Order & Public Safety	0
<b>Total Non-Recurrent Revenue</b>	<b>630,165</b>
<b>Total Operating Revenue</b>	<b>845,825</b>

Account Number	Job / Plant Number		Note	2018/19 Budget Estimate	Sundry Notes
		Schedule 5 - Law Order & Public Safety		\$	
		<b>FIRE PREVENTION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Fire Fighting		(3,060)	
05 1 1005		FCO Allowances		(5,202)	Indexed - CPI
05 1 1990		Allocation of Administration Overheads		(205,585)	
05 1 1999		Depreciation	Appendix G	(130,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(343,847)</b>	
		<b>Non-Recurrent Expenditure</b>			
05 1 1501		Donations		0	
	JOB	Grant Funded Expenditure - DFES Officer	52.5	(173,556)	
05 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(173,556)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(517,403)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
05 2 1001		Reimbursements		0	
05 2 1002		Sundry Fees & Charges - Taxable		0	
05 2 1003		Sundry Fees & Charges - GST Free		0	
05 2 1004		Fines & Penalties - Bush Fire Infringements		1,500	
05 2 1006		Fees - ESL Administration		6,210	Indexed - Population Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>7,710</b>	
		<b>Non-Recurrent Revenue</b>			
05 2 1501		Grants - Taxable	51.1	173,556	Refer to notes at end of this schedule
05 2 1502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>173,556</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>181,266</b>	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	ESL Recurrent Expenditure	52.1	(115,000)	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Expenditure</b>		<b>(115,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
05 1 2501		Donation Expense - Surrendered DFES Asset	52.2	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(115,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
05 2 2001		Grant DFES - Recurrent	52.1	115,000	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Revenue</b>		<b>115,000</b>	
		<b>Non-Recurrent Revenue</b>			
05 2 2501		Grant DFES - Capital	52.3	456,609	Refer to notes at end of this schedule
05 2 2502		Grant DFES - DFES Provided Equipment	52.4	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Revenue</b>		<b>456,609</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>571,609</b>	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>ANIMAL CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
05 1 3001		Salaries & Wages		(170,625)	
05 1 3002		Superannuation		(21,328)	
05 1 3019		Accrued Leave		0	
05 1 3003		Salary Sacrifice		0	
05 1 3004		Long Service Leave		0	
05 1 3006		Uniforms	Appendix L	(1,388)	
05 1 3008		Fringe Benefits Tax		0	
05 1 3009		Telephone		(4,284)	Indexed - CPI
05 1 3011		Training / Conferences	Appendix J	(4,817)	
05 1 3012		Travel / Accommodation	Appendix K	(2,150)	
05 1 3013		Animal Management Program	53.1	(9,000)	Refer to notes at end of this schedule
05 1 3014		Sundry Equipment (Corella control over 3 years)		(9,335)	Indexed - CPI
05 1 3015		Poundage (City of Bunbury Pound)		(11,220)	Indexed - CPI
05 1 3016		Advertising		(9,180)	Indexed - CPI
05 1 3017		Printing / Stationery		(1,530)	Indexed - CPI
05 1 3018	PLANT	Vehicle Expenses - Rangers	Appendix B	(19,226)	
05 1 3990		Allocation of Administration Overheads		(205,585)	
05 1 3999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(469,668)</b>	
		<b>Non-Recurrent Expenditure</b>			
05 1 3501		Contract Relief Staff		(2,000)	
05 1 3503		Grant Expenditure		0	
05 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(2,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(471,668)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
05 2 3001		Reimbursements		4,200	Indexed - CPI
05 2 3002		Sundry Fees & Charges - Taxable		1,000	Indexed - CPI
05 2 3003		Sundry Fees & Charges - GST Free		500	Indexed - CPI
05 2 3004		Fines - Animal Infringements		25,000	Indexed - Population Growth
05 2 3005		Animal Registrations - Dogs	53.2	45,000	Refer to notes at end of this schedule
05 2 3008		Animal Registrations - Cats		6,500	
05 2 3006		Poundage		7,500	Indexed - CPI
05 2 3007		Animal Euthanasia		500	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>90,200</b>	
		<b>Non-Recurrent Revenue</b>			
05 2 3502		Grants - Taxable	53.3	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>90,200</b>	

Account Number	Job / Plant Number		Note	2018/19 Budget Estimate	Sundry Notes
		Schedule 5 - Law Order & Public Safety		\$	
<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY</b>					
<b>OPERATING EXPENDITURE</b>					
<b>Recurrent Expenditure</b>					
05 1 4001		Salaries & Wages		(170,625)	
05 1 4002		Superannuation		(21,328)	
05 1 4003		Abandoned Vehicles		(1,000)	Indexed - CPI
05 1 4004		Sundry Expenditure		(1,000)	Indexed - CPI
05 1 4005		Emergency Management	54.3	(10,200)	Refer to notes at end of this schedule
05 1 4990		Allocation of Administration Overheads		(205,585)	
05 1 4999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(409,739)</b>	
<b>Non-Recurrent Expenditure</b>					
05 1 4501		Crime Prevention Expenditure	54.1	(5,000)	Refer to notes at end of this schedule
05 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(5,000)</b>	
<b>TOTAL OPERATING EXPENDITURE</b>				<b>(414,739)</b>	
<b>OPERATING REVENUE</b>					
<b>Recurrent Revenue</b>					
05 2 4001		Reimbursements		0	Indexed - CPI
05 2 4002		Sundry Fees & Charges - Abandoned Vehicles		1,000	Indexed - CPI
05 2 4003		Sundry Fees & Charges - GST Free		0	Indexed - CPI
05 2 4004		Fines & Penalties		1,750	Indexed - Population Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>2,750</b>	
<b>Non-Recurrent Revenue</b>					
05 2 4501		Grants - Taxable	54.2	0	Refer to notes at end of this schedule
		Grants - GST Free		0	
05 2 4504		Grant Revenue - Crime Prevention		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
<b>TOTAL OPERATING REVENUE</b>				<b>2,750</b>	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety								2018/19 Budget Estimate	Sundry Notes	
										\$		
<b>NOTES TO SCHEDULE 5 - LAW, ORDER &amp; PUBLIC SAFETY</b>												
05 2 1501		<b>51.1</b>	<b>Grant Revenue - Fire Fighting</b>									
			DFES Officer								0	
											0	
		<b>52.1</b>	<b>Recurrent Expenditure - ESL</b>									
			020	021	022	023	024	025	026	027	TOTAL	
			Plant & Equip < \$1,000	Mtce Plant & Equip	Mtce Vehicles	Mtce Land & Buildings	Clothing & Access	Utilities Rates & Taxes	Insurance	Other		
J05010	Burekup		(500)	(650)	(3,500)	(600)	(2,000)	(500)	0	0	(7,750)	
J05011	Dard Cent		(500)	(650)	(3,500)	(600)	(2,000)	(500)	0	0	(7,750)	
J05012	Ferguson		(500)	(650)	(3,500)	(600)	(2,000)	(500)	0	0	(7,750)	
J05013	J/C Brook		(500)	(650)	(3,500)	(600)	(2,000)	(500)	0	0	(7,750)	
J05014	Upp Ferg		(500)	(650)	(3,500)	(600)	(2,000)	(500)	0	0	(7,750)	
J05015	Waterloo		(500)	(650)	(3,500)	(600)	(2,000)	(500)	0	0	(7,750)	
J05016	Well Mills		(500)	(650)	(3,500)	(600)	(2,000)	(500)	0	0	(7,750)	
J05017	West Dard		(500)	(650)	(3,500)	(600)	(2,000)	(500)	0	0	(7,750)	
J05018	Council		0	0	0	0	0	0	(38,500)	(14,500)	(53,000)	
			(4,000)	(5,200)	(28,000)	(4,800)	(16,000)	(4,000)	(38,500)	(14,500)	(115,000)	
05 1 2501		<b>52.2</b>	<b>Donation Expense - Surrendered DFES Asset</b>									
			Nil								0	
											0	
05 2 2501		<b>52.3</b>	<b>Grant DFES - Capital</b>									
			Land & Brigade Shed - West Dardanup Ext								70,000	
			Land & Brigade Shed - Waterloo BFB								386,609	
											456,609	
05 2 2502		<b>52.4</b>	<b>Grant DFES - DFES Provided Equipment</b>									
			Nil								0	
											0	
05 1 1503		<b>52.5</b>	<b>Grant Funded Expenditure - DFES Officer</b>									
			DFES Funded Officer								(173,556)	
											(173,556)	
05 1 3013		<b>53.1</b>	<b>Animal Management Program</b>									
			Animal Management Program Expenditure								(9,000)	\$3,750 C'Fwd Projects Reserve
											(9,000)	
05 2 3005		<b>53.2</b>	<b>Dog Registration Revenue</b>									
			Registrations and Annual Renewals								45,000	Indexed - Population Growth
											45,000	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	2018/19	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 5 - LAW, ORDER &amp; PUBLIC SAFETY</b>		
05 2 3205	53.3	Grant Revenue - Animal Control Nil	0	
05 1 4501	54.1	Crime Prevention Expenditure Administration of initiatives within the Community Safety & Crime Prevention Plan	(5,000)	Indexed - Population Growth
			(5,000)	
05 2 4501	54.2	Grant Revenue - Other Law & Order Nil	0	
			0	
05 1 4005	54.3	Emergency Management Expenditure LEMC                      Facilitation of Emergency Arrangements Sundry Equipment      Radios Project Seed Funding	(4,500) (1,200) (4,500)	
			(10,200)	

Summary		2018/19
Schedule 7 - Health		Budget Estimate
		\$
<b>HEALTH - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>    Recurrent Expenditure</b>		
Maternal & Infant Health		(42,346)
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		(479,390)
Preventative Services - Pest Control		(12,000)
Other Health		(4,250)
<b>Total Recurrent Expenditure</b>		<b>(537,987)</b>
<b>    Non-Recurrent Expenditure</b>		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		0
Preventative Services - Pest Control		0
Other Health		0
<b>Total Non-Recurrent Expenditure</b>		<b>0</b>
<b>Total Operating Expenditure</b>		<b>(537,987)</b>
<b>Operating Revenue</b>		
<b>    Recurrent Revenue</b>		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		15,150
Preventative Services - Pest Control		0
Other Health		0
<b>Total Recurrent Revenue</b>		<b>15,150</b>
<b>    Non-Recurrent Revenue</b>		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		0
Preventative Services - Pest Control		0
Other Health		0
<b>Total Non-Recurrent Revenue</b>		<b>0</b>
<b>Total Operating Revenue</b>		<b>15,150</b>

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>MATERNAL &amp; INFANT HEALTH</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
07 1 1999	JOB	Building Maintenance - Child & Infant Centres	Appendix C	(12,346)	
		Depreciation	Appendix G	(30,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(42,346)</b>	
		<b>Non-Recurrent Expenditure</b>			
TBA 07 1 1598	JOB	Building Major Maintenance - Child & Infant Health	Appendix D	0	
		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(42,346)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 1001		Reimbursements		0	Indexed - CPI
07 2 1002		Sundry Fees & Charges - Taxable		0	Indexed - CPI
07 2 1003		Sundry Fees & Charges - GST Free		0	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 1501		Grants - Taxable		0	
07 2 1502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2018/19	
				Budget Estimate	Sundry Notes
				\$	
		<b>PREVENTATIVE SERVICES</b>			
		<b>HEALTH ADMINISTRATION &amp; INSPECTIONS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
07 1 4001		Salaries & Wages		(172,068)	
07 1 4002		Superannuation		(21,509)	
07 1 4022		Accrued Leave		0	
07 1 4003		Salary Sacrificed Expenditure		0	
07 1 4004		Long Service Leave		0	
07 1 4006		Telephone		(2,000)	Indexed - CPI
07 1 4007		SLM Calibration		(1,000)	Indexed - CPI
07 1 4008		Subscriptions - Legislation		(1,000)	Indexed - CPI
07 1 4009		Travel & Accommodation	Appendix K	(988)	
07 1 4010		Staff Training / Conferences	Appendix J	(2,339)	
07 1 4013		Sundry Expenditure		(250)	Indexed - CPI
07 1 4014		Staff Uniforms	Appendix L	(694)	
07 1 4015		Printing & Stationery		(550)	Indexed - CPI
07 1 4016		Postage & Freight		(1,000)	Indexed - CPI
07 1 4017		Advertising		0	Indexed - CPI
07 1 4018		Fringe Benefits Tax		(7,300)	Indexed - CPI
	PLANT	Vehicle Expenses - Health Administration	Appendix B	(8,211)	
07 1 4990		Allocation of Administration Overheads		(256,981)	
07 1 4999		Depreciation	Appendix G	(3,500)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(479,390)</b>	
		<b>Non-Recurrent Expenditure</b>			
07 1 4501		Consultants	74.1	0	Refer to notes at end of this schedule
07 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(479,390)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 4001		Reimbursements		50	
07 2 4002		Sundry Fees & Charges - Taxable		100	Indexed - CPI x Population Growth
07 2 4003		Sundry Fees & Charges - GST Free		15,000	Indexed - CPI x Population Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>15,150</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 4501		Grants - Taxable		0	
07 2 4502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>15,150</b>	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>PREVENTATIVE SERVICES</b>			
		<b>PEST CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
07 1 5001		Mosquito Control		(7,000)	Indexed - CPI
07 1 5002		Contribution - CLAG		(5,000)	Indexed - CPI
07 1 5999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(12,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
07 1 5501		Nil		0	
07 1 5598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(12,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 5001		Reimbursements		0	
07 2 5002		Sundry Fees & Charges - Taxable		0	
07 2 5003		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 5501		Grants - Taxable		0	
07 2 5502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER HEALTH</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
07 1 7001		Analytical Expenses		(4,250)	Indexed - CPI x Population Growth
		Employment Medicals		0	16/17 Refer 14 1 2012
07 1 7999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(4,250)</b>	
		<b>Non-Recurrent Expenditure</b>			
07 1 7501		Donations		0	
07 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(4,250)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 7001		Reimbursements		0	Indexed - CPI x Population Growth
07 2 7002		Sundry Fees & Charges - Taxable		0	Indexed - CPI x Population Growth
07 2 7003		Sundry Fees & Charges - GST Free		0	Indexed - CPI x Population Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 7501		Grants - Taxable		0	
07 2 7502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 7 - Health	2018/19	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 7 - HEALTH		
07 1 4501		74.1 Consultants - Health Administration Nil	0	
			0	

Summary	2018/19
Schedule 8 - Education & Welfare	Budget Estimate
	\$
<b>EDUCATION &amp; WELFARE - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Other Education	(6,960)
Aged & Disabled - Senior Citizens Centres	(37,577)
Aged & Disabled - Other	0
Other Welfare	(803,433)
<b>Total Recurrent Expenditure</b>	<b>(847,970)</b>
<b>Non-Recurrent Expenditure</b>	
Other Education	0
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	(8,000)
<b>Total Non-Recurrent Expenditure</b>	<b>(8,000)</b>
<b>Total Operating Expenditure</b>	<b>(855,970)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Other Education	0
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	0
<b>Total Recurrent Revenue</b>	<b>0</b>
<b>Non-Recurrent Revenue</b>	
Other Education	0
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	8,000
<b>Total Non-Recurrent Revenue</b>	<b>8,000</b>
<b>Total Operating Revenue</b>	<b>8,000</b>

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER EDUCATION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
08 1 2001		Annual School Awards		(1,350)	
08 1 2003		Donation - School Chaplaincies		(5,610)	Indexed - CPI - Annual Donation
		<b>Sub Total - Recurrent Expenditure</b>		<b>(6,960)</b>	
		<b>Non-Recurrent Expenditure</b>			
08 1 2598		Profit / Loss on Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(6,960)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
08 2 2001		Reimbursements		0	
08 2 2002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
08 2 2501		Grants - Taxable		0	
08 2 2502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>AGED &amp; DISABLED - SENIOR CITIZENS CENTRES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
08 1 4001	JOB	Donation - South West Community Care (HACC)		(10,238)	Indexed - CPI
		Building Maintenance - Senior Citizens Centres	Appendix C	(7,339)	
08 1 4999		Depreciation	Appendix G	(20,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(37,577)</b>	
		<b>Non-Recurrent Expenditure</b>			
08 1 4598		Profit / Loss on Asset Disposals		0	
TBA		Building Major Maintenance - Senior Citizens	Appendix D	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(37,577)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
08 2 4001		Reimbursements		0	
08 2 4002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
08 2 4503		Grants - Taxable	84.1	0	Refer to notes at end of this schedule
08 2 4502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2018/19 Budget Estimate	Sundry Notes
				\$	
		<b>OTHER WELFARE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
08 1 7001		Salaries & Wages - Culture & Community Services		(342,333)	
08 1 7002		Superannuation - Culture & Community Services		(42,792)	
08 1 7004		Telephone Expenses		(3,500)	Indexed - CPI
08 1 7003		Programs	<b>87.1 Job</b>	(58,937)	Refer to notes at end of this schedule
08 1 7005		Fringe Benefits Tax		(4,300)	
08 1 7006		Advertising		(13,500)	Indexed - CPI
08 1 7007		Staff Uniforms	<b>Appendix L</b>	(1,457)	
08 1 7008		Staff Training	<b>Appendix J</b>	(4,368)	
08 1 7010		Donation Expense	<b>87.5</b>	(46,763)	Refer to notes at end of this schedule
	J08701	Event Support Expenditure	<b>Job</b>	(4,000)	
08 1 7014		Community Bus Service		(15,000)	
08 1 7012		Travel & Accommodation	<b>Appendix K</b>	(2,267)	
08 1 7009	PLANT	Vehicle Expenses - Culture & Community Services	<b>Appendix B</b>	(7,235)	
08 1 7990		Allocation of Administration Overheads		(256,981)	
08 1 7999		Depreciation	<b>Appendix G</b>	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(803,433)</b>	
		<b>Non-Recurrent Expenditure</b>			
08 1 7501		Projects (Grant Funded)	<b>87.4</b>	0	Refer to notes at end of this schedule
08 1 7503		Kidsport Program (Grant Funded)		(8,000)	
08 1 7598		Profit / Loss on Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(8,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(811,433)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
08 2 7001		Reimbursements	<b>87.2</b>	0	Refer to notes at end of this schedule
08 2 7002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
08 2 7501		Grants - Taxable	<b>87.3</b>	0	Refer to notes at end of this schedule
08 2 7502		Donations & Contributions		0	
08 2 7503		Grants - GST Free		0	
08 2 7504		Grant - Kidsport		8,000	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>8,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>8,000</b>	

Account Number	Job / Plant Number		2018/19 Budget Estimate	Sundry Notes
		<b>Schedule 8 - Education &amp; Welfare</b>	\$	
		<b>NOTES TO SCHEDULE 8 - EDUCATION &amp; WELFARE</b>		
08 2 4503	84.1	<b>Grant Revenue - Senior Citizens</b> Nil	0	
			0	
08 1 7003	87.1	<b>Programs</b>		
	J08712	Leeuwin Scholarships	(6,867)	Indexed - CPI x Population Growth
	J08713	Skateboard Competition	(4,484)	Indexed - CPI x Population Growth
	J08714	Minor / Community Event Assistance	(32,252)	Indexed - CPI x Population Growth
	J08718	Bunbury Geographe Early Years Strategy	(3,334)	Joint Project from 2017/18
	J08717	Minor Community Activities	(12,000)	Indexed - CPI x Population Growth
	Events	Reallocated to Sch 11	0	
	Public Art Projects	Reallocated to Sch 11	0	
			(58,937)	
08 2 7002	87.2	<b>Reimbursements - Community Services</b> Nil	0	
			0	
08 2 7501	87.3	<b>Grant Revenue - Community Services</b> Nil	0	Source - 10 Yr Building Asset Plan
			0	
08 1 7501	87.4	<b>Community Services - Projects Expenditure (Grant Funded)</b> Nil	0	
			0	
08 1 7010	87.5	<b>Donation Expense</b>		
		Personal Development Grant Scheme	(14,300)	Indexed - CPI x Population Growth
		Seniors Christmas Dinner (Eaton \$1,250, Burekup \$1,250, Dardanup \$2,000)	(4,500)	Indexed - CPI
		Crooked Brook Forrest Assoc	(2,000)	Res 24/16 to 30 June 2019
		Eaton/Millbridge Community Project (Easter Egg Hunt)	(2,000)	To 30 June 2019
		Eaton/Millbridge Community Project (Christmas on Hunter)	(1,500)	To 30 June 2019
		Eaton/Millbridge Community Project (Breakfast Club)	(3,500)	Indexed - CPI
		Eaton Lions Club Christmas Hampers	(1,000)	Indexed - CPI
		Dardanup & District Times (Dardanup Residents Association)	(1,000)	
		Eaton Family Centre (Contribution to Eaton Child Health Clinic Operating Costs)	(6,763)	Indexed - CPI
		Sundry Community Donations	(10,200)	Indexed - CPI x Population Growth
			(46,763)	

Summary		2018/19
Schedule 9 - Housing		Budget Estimate
		\$
<b>HOUSING - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Other Housing		0
<b>Total Recurrent Expenditure</b>		0
<b>Non-Recurrent Expenditure</b>		
Other Housing		0
<b>Total Non-Recurrent Expenditure</b>		0
<b>Total Operating Expenditure</b>		0
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Other Housing		0
<b>Total Recurrent Revenue</b>		0
<b>Non-Recurrent Revenue</b>		
Other Housing		0
<b>Total Non-Recurrent Revenue</b>		0
<b>Total Operating Revenue</b>		0

Account Number	Job / Plant Number	Schedule 9 - Housing	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER HOUSING</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
0912001		Nil		0	
0912999		Depreciation		0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
0912598		Profit / Loss of Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>0</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
0922001		Reimbursements		0	
0922002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
0922501		Grants - Taxable		0	
0922502		Grants - GST Free		0	
0922503		Insurance Claims		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 9 - Housing	2018/19	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 9 - HOUSING	\$	

Summary		2018/19
Schedule 10 - Community Amenities		Budget Estimate
		\$
<b>COMMUNITY AMENITIES - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Sanitation - Household		(1,388,371)
Sanitation - Other & Sewerage		(79,178)
Protection of Environment		(50,000)
Town Planning & Regional Development		(762,073)
Other Community Amenities		(172,726)
<b>Total Recurrent Expenditure</b>		<b>(2,452,348)</b>
<b>Non-Recurrent Expenditure</b>		
Sanitation - Household		(7,000)
Sanitation - Other & Sewerage		0
Protection of Environment		(500)
Town Planning & Regional Development		(111,500)
Other Community Amenities		0
<b>Total Non-Recurrent Expenditure</b>		<b>(119,000)</b>
<b>Total Operating Expenditure</b>		<b>(2,571,348)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Sanitation - Household		1,307,501
Sanitation - Other & Sewerage		4,500
Protection of Environment		0
Town Planning & Regional Development		100,253
Other Community Amenities		13,000
<b>Total Recurrent Revenue</b>		<b>1,425,254</b>
<b>Non-Recurrent Revenue</b>		
Sanitation - Household		0
Sanitation - Other & Sewerage		0
Protection of Environment		500
Town Planning & Regional Development		0
Other Community Amenities		0
<b>Total Non-Recurrent Revenue</b>		<b>500</b>
<b>Total Operating Revenue</b>		<b>1,425,754</b>

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>SANITATION - HOUSEHOLD</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 1003		* Kerbside - Refuse Removal	101.2	(349,364)	Refer to notes at end of this schedule
10 1 1004		* Kerbside - Recycling Removal	101.3	(152,278)	Refer to notes at end of this schedule
10 1 1005		* Waste Education	101.6	(21,555)	Refer to notes at end of this schedule
10 1 1011		* Bin Maintenance / Repairs - Refuse	101.14	(5,000)	Refer to notes at end of this schedule
10 1 1012		* Bin Maintenance / Repairs - Recycling	101.15	(5,000)	Refer to notes at end of this schedule
10 1 1013		* Refuse Disposal - Kerbside	101.9	(222,100)	Refer to notes at end of this schedule
10 1 1014		Refuse Disposal - Transfer Station	101.10	(58,556)	Refer to notes at end of this schedule
10 1 1015		* Recycling Processing - Kerbside	101.11	(46,138)	Refer to notes at end of this schedule
10 1 1016		Recycling Processing - Transfer Station	101.12	(4,641)	
10 1 1017		Transfer Station - Skip Bin Hire		(5,000)	
10 1 1018		Transfer Station - Skip Bin Transportation		(30,000)	
10 1 1019		Transfer Station - Green Waste Processing		(15,000)	
10 1 1020		Street Bin - Cleaning	90 Bins	(2,700)	Indexed - CPI
10 1 1021		Street Bin - Servicing	90 Bins	(6,000)	Indexed - CPI
10 1 1022		Licensing / Bore Monitoring		0	Indexed - CPI
	JOB	Refuse Site Maintenance	101.13	(435,039)	Refer to notes at end of this schedule
10 1 1999		Depreciation	Appendix G	(30,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(1,388,371)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 1502		Consultants	101.4	(7,000)	Refer to notes at end of this schedule
	JOB	Building Major Maintenance - Refuse Site	Appendix D	0	
10 1 1505		Provision for Refuse Site Rehabilitation		0	
10 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(7,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(1,395,371)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 1001		Reimbursements		0	
10 2 1002		Sundry Fees & Charges - Taxable		500	Indexed - CPI
10 2 1003		Lease - Waste	101.7	0	Refer to notes at end of this schedule
10 2 1004		* Levy - Domestic Refuse & Recycling	101.5	1,085,680	Refer to notes at end of this schedule
10 2 1008		* Levy - Domestic Refuse & Recycling Additional Services	101.8	35,077	Refer to notes at end of this schedule
10 2 1009		Specified Area Rate - Bulk Waste Collection	101.16	109,178	Refer to notes at end of this schedule
10 2 1006		Fees - Site Access		77,066	Indexed - CPI x Population Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>1,307,501</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 1501		Grants - Taxable	101.1	0	Refer to notes at end of this schedule
10 2 1502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,307,501</b>	

\* Denotes Funded from Levy

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>SANITATION - OTHER &amp; SEWERAGE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 2001		Annual Bulk Rubbish Collection (2 x Green Waste, 1 x Hard Waste)	103.2	(79,178)	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Expenditure</b>		<b>(79,178)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 3501		Sewerage Connection Expenditure	103.1	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(79,178)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 2001		Reimbursements		0	Indexed - CPI x Population Growth
10 2 2002		Sundry Fees & Licenses - GST Free		4,500	Indexed - CPI x Population Growth
10 2 2003		Sundry Fees & Charges - Taxable		0	Indexed - CPI x Population Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>4,500</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 2501		Grants - Taxable		0	
10 2 2502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>4,500</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>PROTECTION OF ENVIRONMENT</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 5001		Environmental Project Expenditure	105.1	(50,000)	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Expenditure</b>		<b>(50,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 5502		Donations Expenditure		0	
10 1 5503		Environmental Project Expenditure - Grant Funded		(500)	
10 1 5504		Environmental Project Expenditure - POS Funded		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(50,500)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 5001		Reimbursements		0	
10 2 5002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 5501		Grants - Taxable		500	
10 2 5502		Contributions		0	
10 2 5504		Reimbursements		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>500</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>500</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 6001		Salaries & Wages		(383,278)	
10 1 6002		Superannuation		(47,910)	
10 1 6021		Accrued Leave		0	
10 1 6003		Salary Sacrificed Expenditure		0	
10 1 6004		Long Service Leave		0	
10 1 6007		Scheme Amendments - Sundry		(1,000)	Indexed - CPI
10 1 6008		Fringe Benefits Tax		(11,444)	Indexed - CPI
10 1 6010		Staff Uniforms	Appendix L	(1,319)	
10 1 6012		Subscriptions & Memberships	106.4	(3,100)	Indexed - CPI
10 1 6013		Staff Training	Appendix J	(4,875)	
10 1 6014		Travel & Accommodation	Appendix K	(2,193)	
	PLANT	Vehicle Expenses - Town Planning	Appendix B	(14,394)	
10 1 6016		Mapping - Town Planning Scheme		(10,000)	Indexed - CPI
10 1 6018		Telephone Expenses		(2,200)	Indexed - CPI
10 1 6023		Stationery		(500)	Indexed - CPI
10 1 6024		Developer Contribution Plan - Wanju and Waterloo Industrial Park	106.5	(22,379)	
10 1 6990		Allocation of Administration Overheads		(256,981)	
10 1 6999		Depreciation	Appendix G	(500)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(762,073)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 6502		Printing - Strategies & Plans		(1,000)	Indexed - CPI
10 1 6503		Consultants - Strategic Planning	106.1	(44,250)	Refer to notes at end of this schedule
10 1 6506		Land Development Expenses	106.2	(65,750)	Refer to notes at end of this schedule
10 1 6505		Rural Street Numbering		(500)	Indexed - CPI
10 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(111,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(873,573)</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 6001		Reimbursements	106.3	2,142	Refer to notes at end of this schedule
10 2 6002		Sundry Fees & Charges - Taxable		2,111	Indexed - CPI x Population Growth
10 2 6003		Fees & Charges - Application		96,000	Indexed - CPI x Population Growth
10 2 6005		Fees & Charges - GST Free		0	Indexed - CPI x Population Growth
10 2 6006		Fines & Penalties		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>100,253</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 6501		Contributions		0	Indexed - CPI
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>100,253</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER COMMUNITY AMENITIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 7001		Donations		0	
	JOB	Cemetery Maintenance		(21,865)	
	JOB	Disability Services Expenditure		(5,000)	
	JOB	Public Toilets Maintenance	Appendix C	(119,439)	
	JOB	Street Furniture Maintenance		(16,422)	
10 1 7999		Depreciation	Appendix G	(10,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(172,726)</b>	
		<b>Non-Recurrent Expenditure</b>			
	JOB	Special Maintenance - Cemeteries		0	
	JOB	Building Major Maintenance - Public Toilets	Appendix D	0	
10 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(172,726)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 7001		Reimbursements		3,000	Indexed - CPI
10 2 7002		Sundry Fees & Charges - Taxable		0	Indexed - CPI
10 2 7003		Fees & Charges Taxable - Cemeteries		9,000	Indexed - CPI
10 2 7004		Fees & Charges GST Free - Cemetery Licenses		1,000	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>13,000</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 7501		Grants - Taxable	107.1	0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>13,000</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2018/19 Budget Estimate	Sundry Notes
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>						\$	
10 2 1501	101.1	<b>Grant Revenue - Waste Management</b>						0	
		Nil						0	
10 1 1003	101.2	<b>Kerbside Refuse Removal</b>	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		2018/19	193	55	5,241	63.65	Weekly	(349,364)	
								(349,364)	
10 1 1004	101.3	<b>Kerbside Recycling</b>	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		2018/19	127	55	5,241	31.82	Fortnightly	(152,278)	
								(152,278)	
10 1 1502	101.4	<b>Consultants - Waste Site</b>							
		Regional Waste Feasibility Study						(7,000)	Funded Town Planning Studies Reserve
								(7,000)	
10 2 1004	101.5	<b>Levy - Domestic Refuse &amp; Recycling</b>		Interim Rated Compulsory Services	Compulsory Services	\$ / Service *			
		2018/19		55	5,241	205.00		1,085,680	
								1,085,680	
10 1 1005	101.6	<b>Waste Education</b>	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		2018/19	193	55	5,241	3.93		(21,555)	Source: BRHC - Regional Waste Education Budget
								(21,555)	
10 2 1003	101.7	<b>Lease Revenue - Waste</b>							
		Nil						0	
								0	
102 1 1008	101.8	<b>Levy - Refuse &amp; Recycling Additional Charges</b>				\$ / Service *			
			Additional Services						
		Additional Rubbish & Recycling	98			205.00		20,090	
		Additional Rubbish Only	95			137.00		13,015	
		Additional Recycling Only	29			68.00		1,972	
								35,077	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities					2018/19		Sundry Notes		
							Budget Estimate				
								\$			
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>									
		<b>101.8</b>	<b>Bin Acquisitions</b>	Refer Plant & Equipment							
				Additional		Compulsory					
10 1 1013		<b>101.9</b>	<b>Refuse Disposal - Kerbside</b>	Services	\$ / Service	Services	\$ / t	t / bin / pa			
			2018/19	193	42.38	5,241	47.09	<b>0.90</b>	(222,100)		
									(222,100)		
10 1 1014		<b>101.10</b>	<b>Refuse Disposal - Transfer Station</b>				\$ / t	t / pa			
			2018/19				47.84	<b>1,224.00</b>	(58,556)		
									(58,556)		
10 1 1015		<b>101.11</b>	<b>Recycling Processing - Kerbside</b>	Additional							
			2018/19	Services	\$ / Service	Services	\$ / t	t / pa			
				127	8.60	5,241	34.38	<b>0.250</b>	(46,138)	Reduce - Closer to \$44k for 18/19? Invoice calculated t x Unit Rate	
									(46,138)		
10 1 1016		<b>101.12</b>	<b>Recycling Processing - Transfer Station</b>				\$ / t	t / pa			
			2018/19				34.38	<b>135.000</b>	(4,641)		
									(4,641)		

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2018/19		Sundry Notes
			Budget Estimate		
				\$	
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>			
	J10201	<b>101.13 Refuse Site Maintenance</b>			
		Wages		(93,317)	
		Overheads		(252,182)	
		Utilities - Power		(8,381)	
		Goods & Services (includes \$10,610 lease fee of transfer station at Banksia Road - 3% annual lease fee increase)		(80,504)	Indexed - CPI
		Insurance		(513)	
		Plant		(640)	Indexed - CPI
				(435,537)	
10 1 1011		<b>101.14 Bin Maintenance / Repairs - Refuse</b>	<b>\$ / Service *</b>		
		Replacement / Repairs	<b>\$0.95</b>	(5,000)	Indexed - CPI x Population Growth
				(5,000)	
10 1 1012		<b>101.15 Bin Maintenance / Repairs - Recycling</b>	<b>\$ / Service *</b>		
		Replacement / Repairs	<b>\$0.95</b>	(5,000)	Indexed - CPI x Population Growth
				(5,000)	
10 2 1009		<b>101.16 Specified Area Rate - Bulk Waste Collection</b>			
		Contract Expenditure		79,178	Refer to Expenditure 10 1 2001
		Contribution to Transfer Station		30,000	
				109,178	
10 1 3501		<b>103.1 Sewer Connection Expenditure</b>			
		Nil		0	Source: 10 Yr Building Asset Plan
				0	
10 1 2001		<b>103.2 Annual Bulk Rubbish Collection (Funded Specified Area Rate)</b>			
		2 x Green Waste Collections		(47,507)	Indexed - CPI x Population Growth
		1 x Hard Waste Collection		(31,671)	Indexed - CPI x Population Growth
				(79,178)	
10 1 5001		<b>105.1 Environmental Projects</b>			
		Declared weeds management		(8,335)	Indexed - CPI
		Revegetation Projects		(9,477)	Indexed - CPI
		Weed Eradication Donation - Lions Club		(5,000)	
		Environmental Project Grant Seed Funding		(8,831)	Indexed - CPI
		Water Campaign		(3,317)	Indexed - CPI
		Additional Projects CR 130/17		(15,040)	Indexed - CPI
				(50,000)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2018/19	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>		
10 1 6503	106.1	<b>Consultants - Town Planning</b> Wanju Studies Local Heritage Survey Demographic Data Reporting	(28,000) 0 (16,250)	Funded: Planning Studies Reserve Funded: Planning Studies Reserve Funded: Planning Studies Reserve
			(44,250)	
10 1 6506	106.2	<b>Land Development Expenses</b> Mitchell Way Reserve 24728 (Pratt Road) Reserve 39158 (POS) Gnomesville Land Survey Costs	0 (2,500) (58,250) (5,000)	Funded: Land Development Reserve Funded: Land Development Reserve Funded: Sale of Land Reserve (Sale Funds) Funded: Land Development Reserve
			(65,750)	
10 2 6001	106.3	<b>Reimbursement Revenue - Town Planning</b> Joint TPS Water Corp - Reimbursement of Survey Costs	2,142 0	Indexed - CPI
			2,142	
10 1 6012	106.4	<b>Subscriptions &amp; Memberships - Town Planning</b> Peron Naturalist Partnership (reallocated from Sch 14) Other	(2,600) (500)	
			(3,100)	
10 1 6024	106.5	<b>Wanju Developer Contribution Plan Expenses - Town Planning</b> Interest Expense - New Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park Govt Gurantee Fee - New Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park Furniture & Equipment Advertising, Promotions and Publications Consultants Sundry	(12,375) (3,004) (5,000) 0 0 (2,000)	
			(22,379)	
10 2 7501	107.1	<b>Grant Revenue - Other Community Amenities</b> Nil	0	
			0	

Summary	2018/19
Schedule 11 - Recreation & Culture	Budget Estimate
	\$
<b>RECREATION &amp; CULTURE - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Public Hall, Civic Centres	(247,295)
Other Recreation & Sport - Parks, Gardens, Reserves	(4,055,398)
Other Recreation & Sport - Eaton Recreation Centre	(2,551,392)
Libraries - Eaton Community Library	(726,538)
Libraries - Dardanup Library	(1,000)
Other Culture	(112,197)
<b>Total Recurrent Expenditure</b>	<b>(7,693,820)</b>
<b>Non-Recurrent Expenditure</b>	
Public Hall, Civic Centres	0
Other Recreation & Sport - Parks, Gardens, Reserves	(27,550)
Other Recreation & Sport - Eaton Recreation Centre	0
Libraries - Eaton Community Library	(1,000)
Libraries - Dardanup Library	0
Other Culture	(77,350)
<b>Total Non-Recurrent Expenditure</b>	<b>(105,900)</b>
<b>Total Operating Expenditure</b>	<b>(7,799,720)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Public Hall, Civic Centres	56,448
Other Recreation & Sport - Parks, Gardens, Reserves	265,040
Other Recreation & Sport - Eaton Recreation Centre	1,443,000
Libraries - Eaton Community Library	95,157
Libraries - Dardanup Library	0
Other Culture	0
<b>Total Recurrent Revenue</b>	<b>1,859,645</b>
<b>Non-Recurrent Revenue</b>	
Public Hall, Civic Centres	333,808
Other Recreation & Sport - Parks, Gardens, Reserves	1,152,000
Other Recreation & Sport - Eaton Recreation Centre	0
Libraries - Eaton Community Library	500
Libraries - Dardanup Library	0
Other Culture	0
<b>Total Non-Recurrent Revenue</b>	<b>1,486,308</b>
<b>Total Operating Revenue</b>	<b>3,345,953</b>

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>PUBLIC HALLS, CIVIC CENTRES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 1004	JOB	Maintenance - Public Halls	Appendix C 111.2	(111,751)	Refer to notes at end of this schedule
		Donation - Hall Committees		(5,544)	
11 1 1999		Depreciation	Appendix G	(130,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(247,295)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 1598	JOB	Building Major Maintenance - Public Halls	Appendix D	0	
		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(247,295)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 1001		Reimbursements	111.3	45,448	Refer to notes at end of this schedule
11 2 1002		Sundry Fees & Charges - Taxable		1,000	Indexed - CPI
11 2 1013		Hall Hire - Eaton Hall		0	Indexed - CPI
11 2 1014		Hall Hire - Dardanup Hall		10,000	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>56,448</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 1501		Grants - Taxable	111.1	333,808	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Revenue</b>		<b>333,808</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>390,256</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER RECREATION &amp; SPORT</b>			
		<b>PARKS GARDENS, RESERVES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 3001		Salaries & Wages		(100,452)	
11 1 3002		Superannuation		(12,557)	
11 1 3003		Long Service Leave		0	
	JOB	Maintenance - Parks, Gardens, Reserves	Appendix E	(3,451,566)	
	JOB	Maintenance - Sporting Buildings	Appendix C	(43,455)	
11 1 3010		Interest - Loan 67 Eaton Bowling Self Supporting Loan	Appendix A	(504)	Artificial Greens
11 1 3011		Interest - Loan 69 Glen Huon Oval Clubrooms	Appendix A	(39,699)	
11 1 3012		Govt Guarantee Fee on Loans	Appendix A	(7,165)	
11 1 3999		Depreciation	Appendix G	(400,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(4,055,398)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 3501		Donation - Sporting Clubs	113.2	(2,550)	Refer to notes at end of this schedule
	JOB	Upgrades - Parks, Gardens, Reserves	Appendix F	0	
	JOB	Building Major Maintenance - Sporting Facilities	Appendix D	0	
11 1 3505		Consultants	113.3	(25,000)	Refer to notes at end of this schedule
11 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(27,550)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(4,082,948)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 3001		Reimbursements	113.4	5,426	Refer to notes at end of this schedule
11 2 3002		Fees & Charges		500	Indexed - CPI
11 2 3003		Fees & Charges - Leases	113.6	18,555	Refer to notes at end of this schedule
11 2 3006		Fees & Charges - Event Applications		0	
11 2 3005		Reimbursement - Self Supporting Loan Interest	Appendix A	504	
11 2 3007		Reimbursement - Self Supporting Loan Govt Guarantee Fee	Appendix A	55	
11 2 3009		Specified Area Rate - Eaton Landscaping	113.9	240,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>265,040</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 3501		Grants - Taxable	113.1	52,000	Refer to notes at end of this schedule
11 2 3504		Contributions/Donations	113.8	1,000,000	
11 2 3506		Transfer from Trust - POS		100,000	Parks & Res J11606 Peninsula Lakes Playground
		<b>Sub Total - Non Recurrent Revenue</b>		<b>1,152,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,417,040</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>EATON RECREATION CENTRE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 4001		Salaries & Wages - Administration		(446,022)	
11 1 4004		Long Service Leave		0	
11 1 4005		Superannuation		(106,762)	
11 1 4045		Accrued Leave		0	
11 1 4007		Salary Sacrificed Expense		0	
11 1 4010		Staff Recruitment		(1,000)	Indexed - CPI
11 1 4011		Staff Training / Conferences	Appendix J	(7,268)	
11 1 4035		Staff Travel / Accommodation	Appendix K	(3,732)	
11 1 4012		Staff Uniforms	Appendix L	(5,334)	
11 1 4013		Advertising		(32,640)	Indexed - CPI
11 1 4015		Licenses / Affiliations		(500)	Indexed - CPI
11 1 4048		Software Support		(8,000)	Indexed - CPI
11 1 4016		Equipment Hire / Lease Expenses	114.3	(5,000)	Refer to notes at end of this schedule
11 1 4017		Telephone - Office		(5,610)	Indexed - CPI
11 1 4019		Receptions		(250)	Indexed - CPI
11 1 4020		Subscriptions		(350)	Indexed - CPI
11 1 4021		Postage		(250)	Indexed - CPI x Population Growth
11 1 4022		Stationery		(4,500)	Indexed - CPI x Population Growth
11 1 4023		Sundry Expenditure		(4,500)	Indexed - CPI
11 1 4026		Minor Equipment		(2,250)	Indexed - CPI
11 1 4047		Vandalism / Graffiti		(3,000)	Indexed - CPI
11 1 4029		Equipment Mtce		(4,000)	Indexed - CPI
11 1 4033		Interest - Loan 59	Appendix A	(24,819)	Rec Ctr Construction
11 1 4036		Interest - Loan 63	Appendix A	(2,190)	Rec Ctr Extensions
11 1 4049		Interest - Loan 68	Appendix A	(1,716)	Gym Equipment
		Interest - New Loan		0	
11 1 4050		Govt Guarantee Fee on Loans	Appendix A	(3,522)	
11 1 4037		Fringe Benefits Tax		(7,140)	Indexed - CPI
	PLANT	Motor Vehicle Expenses	Appendix B	(9,423)	
	J11401	Cost Centre - Fitness Centre	114.4	(172,372)	Refer to notes at end of this schedule
	J11402	Cost Centre - Retail Sales	114.4	(92,850)	Refer to notes at end of this schedule
	J11403	Cost Centre - Children Services	114.4	(141,766)	Refer to notes at end of this schedule
	J11404	Cost Centre - Courts	114.4	(142,607)	Refer to notes at end of this schedule
	J11407	Cost Centre - Group Fitness	114.4	(121,117)	Refer to notes at end of this schedule
	J11405	Building Maintenance	Appendix C	(179,958)	
11 1 4990		Allocation of Administration Overheads		(770,944)	
11 1 4999		Depreciation	Appendix G	(240,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(2,551,392)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 4501		Building Major Maintenance - Rec Centre	Appendix D	0	
11 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(2,551,392)</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER RECREATION &amp; SPORT</b>			
		<b>EATON RECREATION CENTRE</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 4001		Reimbursements - Sundry		1,000	Indexed - CPI
11 2 4002		Fees & Charges - EDWA		135,000	Indexed - CPI
11 2 4003		Fees & Charges - Admissions		31,000	Indexed - CPI
11 2 4004		Fees & Charges - Activities / Programs		220,000	Indexed - CPI
11 2 4005		Fees & Charges - Court Hire		120,000	Indexed - CPI
11 2 4006		Fees & Charges - Function Room Hire		20,000	Indexed - CPI
11 2 4007		Fees & Charges - Memberships		590,000	Indexed - CPI
11 2 4008		Retail Sales Café - Taxable		130,000	Indexed - CPI
11 2 4009		Retail Sales Café - GST Free		15,000	Indexed - CPI
11 2 4010		Retail Sales - General		13,500	Indexed - CPI
11 2 4011		Sponsorship		3,000	Indexed - CPI
11 2 4012		Childrens Services - GST Free		142,500	Indexed - CPI
11 2 4013		Childrens Services - Taxable		22,000	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>1,443,000</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 4503		Grants	114.2	0	Refer to notes at end of this schedule
11 2 4504		Contributions	114.1	0	Refer to notes at end of this schedule
11 2 4505		Fundraising Sales		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,443,000</b>	

Account Number	Job / Plant Number		Note	2018/19 Budget Estimate	Sundry Notes
		Schedule 11 - Recreation & Culture		\$	
		<b>LIBRARIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 6001		Salaries & Wages		(305,781)	
11 1 6002		Superannuation		(38,223)	
11 1 6022		Accrued Leave		0	
11 1 6003		Long Service Leave		0	
11 1 6005		Postage & Freight		(2,500)	Indexed - CPI
11 1 6006		Stationery - Sundry		(3,230)	Indexed - CPI x Population Growth
11 1 6007		Stationery - Security Tabs		0	Indexed - CPI x Population Growth
11 1 6008		Lost / Damaged Books		(1,000)	Indexed - CPI
11 1 6009		Staff Uniforms	Appendix L	(1,388)	
11 1 6010		Staff Training	Appendix J	(3,449)	
11 1 6011		Travel & Accomodation	Appendix K	(1,856)	
11 1 6012		Sundry Programs	116.1	(79,675)	Refer to notes at end of this schedule
11 1 6013		Program - Better Beginnings		(1,000)	Indexed - CPI
11 1 6014		EDWA - Joint Facility Expenses		(5,800)	Indexed - CPI
11 1 6015		Book Stock		(7,500)	Indexed - CPI
11 1 6018		Software Subscription / Support	116.3	(101,647)	Refer to notes at end of this schedule
11 1 6019		Advertising		(5,500)	Indexed - CPI
11 1 6020		Sundry Expenditure		(1,000)	Indexed - CPI
11 1 6021		Bulletins / Magazines /Subscriptions		(2,800)	Indexed - CPI
11 1 6990		Allocation of Administration Overheads		(154,189)	
11 1 6999		Depreciation	Appendix G	(10,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(726,538)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 6502		Recoverable Expenses - 50% EDWA		(1,000)	Indexed - CPI
11 1 6503		Grant Expenditure		0	
11 1 6504		Major Building Maintenance	116.4	0	Refer to notes at end of this schedule
11 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(1,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(727,538)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 6001		Reimbursements - Sundry	116.5	88,157	
11 2 6002		Fees & Charges		500	Indexed - CPI
11 2 6003		Reimbursement - Lost / Damaged Books		1,000	Indexed - CPI
11 2 6004		Fees & Charges - Photocopying		5,500	
		<b>Sub Total - Recurrent Revenue</b>		<b>95,157</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 6501		Grants - Taxable	116.2	0	Refer to notes at end of this schedule
11 2 6502		Grants - GST Free		0	
11 2 6504		Reimbursements - EDWA		500	Indexed - CPI
		<b>Sub Total - Non Recurrent Revenue</b>		<b>500</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>95,657</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2018/19 Budget Estimate	Sundry Notes
				\$	
		<b>LIBRARIES</b>			
		<b>DARDANUP LIBRARY</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 7015		Book Stock - Dardanup		0	Indexed - CPI
11 1 7999		Depreciation	<b>Appendix G</b>	(1,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(1,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 7598		Profit / (Loss) on Asset Disposals	<b>Appendix H</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(1,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 7001		Fees & Charges - Programs		0	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2018/19 Budget Estimate	Sundry Notes
				\$	
		<b>OTHER CULTURE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 9001	JOB	Public Art Competition		(4,000)	Indexed - CPI
		Community Projects - Events & Festivals	119.3	(108,197)	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Expenditure</b>		<b>(112,197)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 9501		Donation - Bunbury Regional Entertainment Centre		(15,000)	Annual Donation Res 81-17
11 1 9504		Community Grants Scheme	119.4	(62,350)	
11 1 9502		Consultant Expenses	119.2	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(77,350)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(189,547)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 9001		Fees & Charges - Taxable		0	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 9502		Grants - Taxable	119.1	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2018/19 Budget Estimate	Sundry Notes
			\$	
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>		
11 2 1501	111.1	<b>Grants Revenue - Public Halls</b> Land & Building Construction	333,808	Source: Building Asset Plan
			333,808	
11 1 1004	111.2	<b>Donation Expense - Hall Committees</b> Burekup Country Club Inc Ferguson Hall Committee	(2,772)	Indexed - CPI
			(2,772)	Indexed - CPI
			(5,544)	
11 2 1001	111.3	<b>Reimbursements - Public Halls</b> Lesee Utilities & Sundry Reimbursements Land & Building Construction	7,140	Indexed - CPI
		Contribution from Eaton Junior Football Club and Eaton Cricket Club	38,308	Source: Building Asset Plan
			45,448	
11 2 3501	113.1	<b>Grant Revenue - Parks Gardens &amp; Reserves</b> Grant - Parks & Reserves Upgrades per Asset Plan C'fwd Eaton Foreshore Stage 2 (J11594)	0	Source: Parks & Reserves Asset Plan
			52,000	
			52,000	
11 1 3501	113.2	<b>Donation Expense - Sporting Groups</b> South West Academy of Sports	(2,550)	
		New 2017/18 Realloc from Sch 8	(2,550)	
			(2,550)	
11 1 3505	113.3	<b>Consultants - Park &amp; Reserves</b> Sports Precinct Plan - Eaton	(25,000)	Funded: Town Planning Studies Reserve
			(25,000)	
11 2 3001	113.4	<b>Contributions / Reimbursements - Parks &amp; Reserves</b> Eaton Bowling Club Sundry	4,926	Ref Append I - Insurance
		Lease - Insurance Reimbursement	500	Indexed - CPI
			5,426	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2018/19		Sundry Notes
			Budget Estimate		
				\$	
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>			
11 2 3003	113.6	<b>Lease Revenue - Parks &amp; Reserves</b>			
		Eaton Softball Facility	Bunbury & Districts Softball Association	2,652	Indexed - CPI
		Dardanup Community Centre	South West Montessori Children's Club	1,000	New Lease
		Waterloo Hall	Diggers Club	100	Leased to 2021
		Reserve 37231 Vera Place, Dardanup	S Gann	1,128	Annual Lease = Annual Rates
		Lot 52 Waterloo Road, Dardanup	A Wroe	1,000	
		Eaton Junior Football Club Rooms	Eaton Junior Football Club	10	Leased to 2020
		Part Lot 34 Ferguson Road, Dardanup	DB's Takeaway	500	Leased to 2017
		Dardanup Oval Club Rooms	Dardanup Sporting and Community Clubs Inc	10	Leased to 2016
		Eaton Hall	Bunbury Repertory Club	2,040	Indexed - CPI - Leased to 2026
		SWFL Oval Lease	SWFL	1,255	Indexed - CPI
		Football Club Lease	Boyanup Capel Dardanup Football Club	5,000	Adjusted to cover Insurance Premium
		35 Martin Pelusey Rd	M Barnes	3,600	Indexed - CPI - Leased to 2017
		Reserve 11078 Waterloo Recreation Road	Waterloo Fire Brigade	250	Indexed - CPI
		Lot 55 Ferguson Road Dardanup	Dardanup Sporting and Community Group	10	Indexed - CPI
				18,555	
	113.7	<b>Nil</b>			
11 2 3504	113.8	<b>Contributions/Donations</b>			
		Citygate - Donation for Softball Pavillion		1,000,000	
				1,000,000	
11 2 3009	113.9	<b>Specified Area Rate - Eaton Landscaping</b>			
		Millbridge POS Maintenance		150,000	Indexed - CPI
		Eaton Parks & Reserves Upgrades		90,000	Source: Parks & Reserves Asset Plan
		Various Jobs			Reduced Expenditure Offset by Transfer to
				240,000	SAR Eaton Landscaping Reserve \$33,000
11 2 4504	114.1	<b>Contributions Revenue - Recreation Centre</b>			
		Nil		0	
				0	
11 2 4503	114.2	<b>Grant Revenue - Recreation Centre</b>			
		Nil		0	
				0	
11 1 4016	114.3	<b>Equipment Lease Expenditure - Recreation Centre</b>			
		Photocopier	\$465 / Month?	(3,500)	
		Meter Copy Costs		(1,250)	Indexed - CPI
		1st Aid Oxygen Bottle		(250)	Indexed - CPI
				(5,000)	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2018/19 Budget Estimate	Sundry Notes
			\$	
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>		
Job	<b>116.1</b>	<b>Library Programs</b>		
	<b>J11913</b>	<b>- Early Learning Programs</b>		
		Storytime	(11,731)	Indexed - CPI
		Rhymetime	(3,413)	Indexed - CPI
		1st Time Parenting Group - 10 workshops per year	(800)	Indexed - CPI
	<b>J11914</b>	<b>- School Holiday Programs</b>		
		Code Club	(16,529)	Indexed - CPI
		Kids Workshops	(1,280)	Indexed - CPI
		School Holiday Program	(9,598)	Indexed - CPI
	<b>J11915</b>	<b>- Adult Programs</b>		
		Digital Photography	(2,986)	Indexed - CPI
		I-Tech Customer Training	(6,398)	Indexed - CPI
		Monthly Feature Workshop/s	(21,608)	Indexed - CPI
		Nutrition, Arts, Crafts, Music, Gardening & Additional	(2,666)	Indexed - CPI
	<b>J11916</b>	<b>- Live Music in the Library</b>		
		Live Music in the Library	(1,599)	Indexed - CPI
	<b>J11917</b>	<b>- Miscellaneous</b>		
		Resuscitation for Kids	(1,067)	Indexed - CPI
			(79,675)	
11 2 6501	<b>116.2</b>	<b>Grants Revenue - Eaton Community Library</b>		
		Nil	0	Indexed - CPI
			0	
11 1 6018	<b>116.3</b>	<b>Software Subscription / Support - Eaton Community Library</b>		
		Regional LMS	(101,647)	Per Tender
			(101,647)	
11 1 6504	<b>116.4</b>	<b>Major Building Maintenance - Libraries</b>		
		Nil	0	
			0	
11 2 6001	<b>116.5</b>	<b>Reimbursement Revenue - Eaton Community Library</b>		
		Regional LMS Reimbursements	88,157	per Regional LMS Agreement
			88,157	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture				2018/19 Budget Estimate	Sundry Notes	
						\$		
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>						
11 2 9502		<b>119.1</b>	<b>Grants Revenue - Other Culture</b>			0		
			Nil			0		
11 1 9502		<b>119.2</b>	<b>Consultant Expenditure - Other Culture</b>			0		
			Nil			0		
Job		<b>119.3</b>	<b>Community Projects - Events &amp; Festival</b>					
		J11901	Events and Festivals (previously named 'Through the Looking Glass' Events)	Reallocated from Sch 8		(67,342)		
		J11902	Public Art Projects	Reallocated from Sch 8		(11,145)		
		J11903	Donation - City of Bunbury for Regional Events	Reallocated from Sch 8		(5,100)		
		J11904	Donation - Eaton Foreshore Festival	Reallocated from Sch 8		(2,040)		
		J11905	SW Group of Affiliated Agricultural Associations	Reallocated from Sch 8		(250)		
		J11906	Australia Day Breakfast	Eaton Reallocated from Sch 4		(8,916)		
		J11907	Australia Day Breakfast	Bukekup Reallocated from Sch 4		(1,182)		
		J11908	Australia Day Breakfast	Dardanup Reallocated from Sch 4		(2,786)		
		J11909	Citizenship Ceremonies	Reallocated from Sch 4		(1,783)		
		J11910	Thank a Volunteer Day Event	Reallocated from Sch 4		(5,279)		
		J11911	Grandparents Day	Reallocated from Sch 4		(2,374)		
						0	0	
						(108,197)		
11 1 9504	New	<b>119.4</b>	<b>Community Grants Scheme</b>	Assess	\$ / Assess			
		2018/19	Community Grants Scheme	6,235	<b>10.00</b>	(62,350)		
						(62,350)		

Job / Plant Number	Particulars							
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)							
	2018/19 Budget Estimate							
Cost	Note 114.4	Notes	J11401 <i>Fitness</i>	J11402 <i>Retail Sales</i>	J11403 <i>Children Services</i>	J11404 <i>Courts</i>	J11407 <i>Group Fitness</i>	
Centres (CC)	Eaton Recreation Centre - Cost Centres		Centre					TOTAL
050	Salaries & Wages		159,669	18,480	122,500	61,693	95,556	457,898
052	Staff Training	Appendix J	2,453	220	1,416	800	561	5,450
053	Advertising		0	0	0	0	0	0
054	Licenses		1,750	0	1,850	1,000	23,700	28,300
055	Receptions		0	0	0	600	0	600
056	Sundry Expenditure		6,250	800	13,500	3,000	550	24,100
057	Stock Purchase		0	72,000	0	0	0	72,000
058	Minor Equipment		2,250	1,350	2,500	2,500	750	9,350
059	Cleaning Materials		0	0	0	0	0	0
060	Equipment Maintenance / Lease		0	0	0	0	0	0
061	Umpire Payments		0	0	0	73,014	0	73,014
062	Utilities - Electricity		0	0	0	0	0	0
062	Utilities - Water		0	0	0	0	0	0
062	Utilities - Gas		0	0	0	0	0	0
063	Building Maintenance		0	0	0	0	0	0
			172,372	92,850	141,766	142,607	121,117	670,712

Summary		2018/19
Schedule 12 - Transport		Budget Estimate
		\$
<b>TRANSPORT - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Streets, Roads, Bridges, Depots		(5,312,153)
Road Plant Purchases		0
Traffic Control & Parking Facilities		(3,400)
<b>Total Recurrent Expenditure</b>		<b>(5,315,553)</b>
<b>Non-Recurrent Expenditure</b>		
Streets, Roads, Bridges, Depots		(84,788)
Road Plant Purchases		0
Traffic Control & Parking Facilities		0
<b>Total Non-Recurrent Expenditure</b>		<b>(84,788)</b>
<b>Total Operating Expenditure</b>		<b>(5,400,341)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Streets, Roads, Bridges, Depots		97,894
Road Plant Purchases		0
Traffic Control & Parking Facilities		4,000
<b>Total Recurrent Revenue</b>		<b>101,894</b>
<b>Non-Recurrent Revenue</b>		
Streets, Roads, Bridges, Depots		1,846,200
Road Plant Purchases		0
Traffic Control & Parking Facilities		500
<b>Total Non-Recurrent Revenue</b>		<b>1,846,700</b>
<b>Total Operating Revenue</b>		<b>1,948,594</b>

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>STREETS, ROADS, BRIDGES, DEPOTS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Maintenance - Roads	Transport	(883,715)	Refer to Transport Construction Budget
	JOB	Maintenance - Bridges	Transport	(84,783)	Refer to Transport Construction Budget
	JOB	Maintenance - Ancillary	Transport	(872,620)	Refer to Transport Construction Budget
	JOB	Depot Maintenance	Appendix C	(126,018)	
12 1 1005		Crossover Contribution		(16,630)	Indexed - Population Growth
12 1 1006		Land Resumption / Compensation	121.3	0	Refer to notes at end of this schedule
12 1 1007		Interest Expense - Loan 66	Appendix A	(24,425)	Works Depot Land
12 1 1008		Government Guarantee Fee on Loans	Appendix A	(3,962)	
12 1 1999		Depreciation	Appendix G	(3,300,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(5,312,153)</b>	
		<b>Non-Recurrent Expenditure</b>			
		Building Major Maintenance - Depots	Appendix D	0	
12 1 1504		Consultants	121.1	(71,788)	Refer to notes at end of this schedule
12 1 1505		Eaton Drive Scheme Expenditure - Scheme Refunded		(8,000)	Funded: JTPS Reserves
	JOB	Directional Signage	Transport	(5,000)	Funded: C'Fwd Projects Res
12 1 1506		Transfer to Trust		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(84,788)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(5,396,941)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
12 2 1001		Reimbursements	121.4	1,000	Refer to notes at end of this schedule
12 2 1002		Sundry Fees & Charges - Taxable		0	Indexed - CPI
12 2 1003		Grants - MRD Direct Grants		69,354	Indexed - CPI
12 2 1004		Fuel Tax Credits		27,540	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>97,894</b>	
		<b>Non-Recurrent Revenue</b>			
12 2 1501		Grants - Black Spots	Transport	783,200	Refer to Transport Construction Budget
12 2 1502		Grants - Bridge Maintenance		0	
12 2 1503		Grants - Regional Road Group	Transport	1,053,000	Refer to Transport Construction Budget
12 2 1504		Grants - LGGC Special Projects (Bridges)	Transport	0	Refer to Transport Construction Budget
12 2 1505		Grants - Roads to Recovery	Transport	0	Refer to Transport Construction Budget
12 2 1506		Grants - Pathways Program	Transport	0	Refer to Transport Construction Budget
12 2 1507		Grants - Sundry	121.2	0	Refer to notes at end of this schedule
12 2 1508		Contribution to Works	Transport	0	Refer to Transport Construction Budget
12 2 1510		Contribution to Works (Infrastructure/Future Works) Developers		10,000	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>1,846,200</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,944,094</b>	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>ROAD PLANT</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
12 1 2003		Interest - Loan 62	Appendix A	0	
12 1 2004		Government Guarantee Fee on Loans	Appendix A	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
12 1 2501		Nil		0	
12 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>0</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
12 2 2001		Nil		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
12 2 2502		Reimbursements		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>TRAFFIC CONTROL &amp; PARKING FACILITIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
12 1 3001		License Plates - Special Dardanup Series		(900)	Indexed - CPI
12 1 3002		Road Wise Programs		(2,000)	
	JOB	Car Parking Bays Maintenance		(500)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(3,400)</b>	
		<b>Non-Recurrent Expenditure</b>			
12 1 3501		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(3,400)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
12 2 3001		Sale of Special Series Number Plates		1,500	Indexed - CPI
12 2 3002		Fines & Penalties - Traffic		2,500	Indexed - Population Growth
12 2 3003		Contribution - Cash in lieu car parking		0	
12 2 3004		Fees & Charges - Car Parking		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>4,000</b>	
		<b>Non-Recurrent Revenue</b>			
12 2 3501		Reimbursements		0	
12 2 3502		Grants - Road Wise		500	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>500</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>4,500</b>	

Account Number	Job / Plant Number	Schedule 12 - Transport	2018/19	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 12 - TRANSPORT</b>		
12 1 1504	121.1	<b>Consultants - Transport</b> Rural Road Resumptions Road Construction Preliminaries Asset Management Condition Reports	(11,788)  (60,000)	0 Moved to Transport
			(71,788)	
12 2 1507	121.2	<b>Grant Revenue - Sundry</b> Nil	0	
			0	
12 1 1006	121.3	<b>Land Resumption / Compensation</b> Nil	0	
			0	
12 2 1001	121.4	<b>Reimbursements</b> Nil	0	
			0	

Summary		2018/19
Schedule 13 - Economic Services		Budget Estimate
		\$
<b>ECONOMIC SERVICES - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Tourism & Area Promotion		(2,199)
Building Control		(471,006)
Other Economic Services		(30,088)
<b>Total Recurrent Expenditure</b>		<b>(503,293)</b>
<b>Non-Recurrent Expenditure</b>		
Tourism & Area Promotion		(49,182)
Building Control		0
Other Economic Services		0
<b>Total Non-Recurrent Expenditure</b>		<b>(49,182)</b>
<b>Total Operating Expenditure</b>		<b>(552,475)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Tourism & Area Promotion		1,119
Building Control		87,590
Other Economic Services		1,300
<b>Total Recurrent Revenue</b>		<b>90,009</b>
<b>Non-Recurrent Revenue</b>		
Tourism & Area Promotion		0
Building Control		0
Other Economic Services		0
<b>Total Non-Recurrent Revenue</b>		<b>0</b>
<b>Total Operating Revenue</b>		<b>90,009</b>

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>TOURISM &amp; AREA PROMOTION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Building Maintenance - Tourist Bays	Appendix C	(2,199)	
13 1 2999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(2,199)</b>	
		<b>Non-Recurrent Expenditure</b>			
13 1 2501		Donation - Tourism	131.1	(49,182)	Refer to notes at end of this schedule
		Building Special Maintenance - Tourist Bays	Appendix D	0	Source: Building Special Maintenance
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(49,182)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(51,381)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
13 2 2001		Reimbursements		0	Indexed - CPI
13 2 2002		Sundry Fees & Charges - Taxable		150	Indexed - CPI
13 2 2003		Fees & Licenses - GST Free		969	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>1,119</b>	
		<b>Non-Recurrent Revenue</b>			
13 2 2501		Tourism Signage Sales		0	Indexed - CPI
13 2 2502		Grant Revenue - Taxable		0	Indexed - CPI
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,119</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>BUILDING CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
13 1 3001		Salaries & Wages		(170,323)	
13 1 3002		Superannuation		(21,290)	
13 1 3003		Salary Sacrificed Expenditure		0	
13 1 3004		Long Service Leave		0	
13 1 3021		Accrued Leave		0	
13 1 3008		Fringe Benefits Tax		(7,600)	Indexed - CPI
13 1 3009		Printing & Stationery		(500)	Indexed - CPI
13 1 3010		Staff Uniforms	Appendix L	(659)	
13 1 3013		Staff Training / Conferences	Appendix J	(2,235)	
13 1 3014		Travel & Accomodation	Appendix K	(945)	
	PLANT	Vehicle Expenses - Building Control	Appendix B	(8,601)	
13 1 3016		Legislation Updates		(250)	Indexed - CPI
13 1 3019		Telephone Expenses		(1,122)	Indexed - CPI
13 1 3990		Allocation of Administration Expenses		(256,981)	
13 1 3999		Depreciation	Appendix G	(500)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(471,006)</b>	
		<b>Non-Recurrent Expenditure</b>			
13 1 3501		Swimming Pool Inspections		0	Funded from Swimming Pool Inspection I
13 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(471,006)</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>BUILDING CONTROL</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
13 2 3001		Reimbursements		500	Indexed - CPI
13 2 3002		Sundry Fees & Charges - Taxable		4,590	Indexed - CPI
13 2 3003		Fines & Penalties		0	
13 2 3004		Building Licenses		80,000	Indexed - CPI x Population Growth
13 2 3005		Commission - BCITF		800	Indexed - CPI x Population Growth
13 2 3006		Commission - BRB		1,700	Indexed - CPI x Population Growth
13 2 3007		Fees & Charges - Building Statistics		0	Indexed - CPI
13 2 3008		Fees & Charges - Swimming Pool Inspection Levy	\$56 /pool	0	
		<b>Sub Total - Recurrent Revenue</b>		<b>87,590</b>	
		<b>Non-Recurrent Revenue</b>			
13 2 3501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>87,590</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER ECONOMIC SERVICES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
13 1 8001		Interest - Loan 61	Appendix A	(7,981)	
13 1 8003		Government Guarantee Fee on Loans	Appendix A	(877)	
13 1 8004		Economic Development	131.2	(21,230)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(30,088)</b>	
		<b>Non-Recurrent Expenditure</b>			
13 1 3801		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(30,088)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
13 2 8001		Extractive Industry Licenses		1,200	Indexed - CPI
13 2 8002		Sale of Standpipe Water		100	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>1,300</b>	
		<b>Non-Recurrent Revenue</b>			
13 2 8501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,300</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	2018/19	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 13 - ECONOMIC SERVICES</b>		
13 1 2501	131.1	<b>Donations - Tourism</b>		
		Bull & Barrel Festival	(4,182)	Indexed - CPI
		Operational Grant - Ferguson Valley Marketing Inc	(20,000)	
		Dollar for Dollar Matching Grant - Ferguson Valley Marketing Inc.	(10,000)	
		By Wellington & Boyup Brook Reg. Tourism Strategy	(10,000)	16/17, 17/18, 18/19 (3 Yrs) Res 61-17
		Bunbury Geographe Gift	(5,000)	
			(49,182)	
13 1 8004	131.2	<b>Economic Development</b>		
		Business South West (formerly Small Business Centre Bunbury-Wellington)	(7,000)	18/19,1 19/20, 20/21, 21/22 (4 Yrs) Res 1
		Business South West - Regional Innovations Ecosystem Mapping and Audit for the South West Proj	0	
		Bunbury Wellington Economic Alliance	(11,730)	
		Bunbury Wellington Group of Councils	(500)	
		Busselton Margaret River Airport	(2,000)	
			(21,230)	

Summary	2018/19
Schedule 14 - Other Property & Services	Budget Estimate
	\$
<b>OTHER PROPERTY &amp; SERVICES - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Private Works	(5,000)
Administration Overheads	0
Public Works Overheads	0
Plant Operation	0
Salaries & Wages	0
Unclassified	0
<b>Total Recurrent Expenditure</b>	<b>(5,000)</b>
<b>Non-Recurrent Expenditure</b>	
Private Works	0
Administration Overheads	(213,435)
Public Works Overheads	(42,866)
Plant Operation	0
Salaries & Wages	0
Unclassified	(53,122)
<b>Total Non-Recurrent Expenditure</b>	<b>(309,423)</b>
<b>Total Operating Expenditure</b>	<b>(314,423)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Private Works	6,000
Administration Overheads	36,200
Public Works Overheads	52,000
Plant Operation	0
Salaries & Wages	0
Unclassified	0
<b>Total Recurrent Revenue</b>	<b>94,200</b>
<b>Non-Recurrent Revenue</b>	
Private Works	0
Administration Overheads	1,165,000
Public Works Overheads	0
Plant Operation	0
Salaries & Wages	0
Unclassified	51,122
<b>Total Non-Recurrent Revenue</b>	<b>1,216,122</b>
<b>Total Operating Revenue</b>	<b>1,310,322</b>

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>PRIVATE WORKS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Private Works - Sundry		(5,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(5,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
	JOB	Private Works - Government		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(5,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 1001		Fees & Charges - Private Works (Sundry)		6,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>6,000</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 1501		Fees & Charges - Private Works (Government)		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>6,000</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>ADMINISTRATION OVERHEADS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
14 1 2001		Salaries & Wages		(2,835,329)	
14 1 2027		Superannuation		(354,416)	
14 1 2028		Salaries & Wages - LSL		0	
14 1 2037		Accrued Leave		0	
14 1 2029		Salary Sacrificed Expense		0	
14 1 2002		Interest Expense - Loan 49	Appendix A	(1,332)	
14 1 2032		Interest Expense - Loan 65	Appendix A	(12,949)	
14 1 2043		Interest Expense - New Loan - Eaton Admin	Appendix A	0	
14 1 2044		Government Guarantee Fee on Loans	Appendix A	(1,370)	
	JOB	Administration Building Maintenance	Appendix C	(307,068)	
14 1 2006		Insurance - General	Appendix I	(119,241)	
14 1 2040		Insurance - Workers Compensation	Appendix I	(162,490)	
14 1 2007		Advertising		(32,000)	Indexed - CPI x Population Growth
14 1 2008		Office Equipment Maintenance	142.2	(51,102)	Refer to notes at end of this schedule
14 1 2009		Postage & Courier Services		(35,000)	Indexed - CPI x Population Growth
14 1 2010		Software Upgrades / Purchases	142.3	0	Refer to notes at end of this schedule
14 1 2011		Leasing - Equipment	142.5	(228,830)	Refer to notes at end of this schedule
14 1 2012		Staff Recruitment Expenses/Medical Expenses		(30,000)	
14 1 2013		Staff Telephone Allowance		(50)	Indexed - CPI
14 1 2014		Telephone Expenses Recoverable		(50)	Indexed - CPI
14 1 2015		Professional Development		(31,620)	Indexed - CPI
14 1 2016		Staff Uniforms	Appendix L	(11,139)	
14 1 2017		Fringe Benefits Tax		(72,000)	Indexed - CPI
14 1 2018		Stationery		(32,000)	Indexed - CPI x Population Growth
14 1 2019		Travel & Accommodation - Executive Dept	Appendix K	(6,303)	
14 1 2041		Travel & Accommodation - Corporate & Community Services	Appendix K	(14,534)	
14 1 2042		Travel & Accommodation - Development Services	Appendix K	(878)	
14 1 2039		Staff Training - Executive Dept	Appendix J	(12,447)	
14 1 2038		Staff Training - Corporate & Community Services	Appendix J	(30,913)	
14 1 2020		Staff Training - Development Services	Appendix J	(2,518)	
14 1 2022		Subscriptions / Memberships	142.4	(59,760)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Administration	Appendix B	(61,862)	
14 1 2025		Sundry Expenditure		(2,000)	Indexed - CPI
14 1 2026		Telephone / Communications Expenses	142.6	(87,064)	Indexed - CPI x Population Growth
14 1 2030		Employee Assistance Program		(10,000)	Indexed - CPI x Population Growth
14 1 2031		Software Licensing Expenses	142.1	(313,365)	IT Asset Management Plan
14 1 2999		Depreciation	Appendix G	(220,000)	
		<b>Sub Total</b>		<b>(5,139,629)</b>	
14 1 2995		Less: Allocated to Schedules		5,139,629	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
	JOB	Building Special Maintenance - Administration Centres	Appendix D	(12,000)	Source: 10 Year Building Plan
14 1 2502		Software Purchases (per 10 Year IT Plan)		(196,435)	Source: 10 Year IT Software Plan
14 1 2503		Contract Relief Staff		(5,000)	
14 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(213,435)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(213,435)</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>ADMINISTRATION OVERHEADS</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 2001		Reimbursements - Staff Uniforms		100	Indexed - CPI
14 2 2002		Reimbursements - Telephone		100	Indexed - CPI
14 2 2003		Reimbursements - Sundry		25,000	Indexed - CPI
14 2 2004		Fees & Charges - Taxable		1,000	Indexed - CPI
14 2 2006		Reimbursements - Paid Parental Leave		0	
14 2 2007		Reimbursements - Study Assistance		10,000	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>36,200</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 2501		Nil		0	Indexed - CPI
14 2 2502		Profit on Sale of Assets		1,165,000	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>1,165,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,201,200</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>PUBLIC WORKS OVERHEADS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
14 1 4001		Salaries & Wages		(1,293,473)	
14 1 4002		Superannuation		(379,931)	
14 1 4003		Salary Sacrificed Expenditure		0	
14 1 4004		Sick, Holiday, Annual Pay		(262,242)	
14 1 4005		Long Service Leave		0	
14 1 4030		Accrued Leave		0	
14 1 4008		Fringe Benefits Tax		(74,000)	Indexed - CPI
14 1 4009		Telephone		(21,114)	Indexed - CPI x Population Growth
14 1 4011		Staff Uniforms (Inside Staff)	Appendix L	(5,205)	Indexed - CPI x Population Growth
14 1 4012		Advertising		(8,000)	Indexed - CPI x Population Growth
14 1 4013		Protective Clothing		(16,891)	Indexed - CPI x Population Growth
14 1 4014		Printing & Stationery		(500)	Indexed - CPI x Population Growth
14 1 4015		Occupational Health & Safety	144.4	(33,847)	Refer to notes at end of this schedule
14 1 4016		Staff Travel & Accommodation	Appendix K	(13,013)	
14 1 4017		Staff Training - Administration	Appendix J	(33,093)	
	JOB	Staff Training - Works		(73,767)	Indexed - CPI
14 1 4020		Equipment Maintenance		(500)	Indexed - CPI
14 1 4024		Software Licensing	144.1	(2,865)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Public Works Staff	Appendix B	(83,779)	
	PLANT	Sundry Plant & Trailers	Appendix B	(34,696)	
14 1 4599		Depreciation	Appendix G	(1,500)	
14 1 4029		Allocation of Administration Overheads		(1,541,889)	
		<b>Sub Total</b>		<b>(3,880,304)</b>	
14 1 4997		Less: Allocated to Works		3,880,304	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure Unallocated</b>			
14 1 4501		Software Purchases	144.5	0	Refer to notes at end of this schedule
14 1 4502		Consultants	144.2	(42,866)	Refer to notes at end of this schedule
14 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(42,866)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(42,866)</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>PUBLIC WORKS OVERHEADS</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 4001		Reimbursements	144.3	15,000	Refer to notes at end of this schedule
14 2 4002		Engineering Supervision Fees		20,000	Indexed - CPI
14 2 4003		Fees & Charges		17,000	Indexed - CPI
		<b>Sub Total - Recurrent Revenue</b>		<b>52,000</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 4501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>52,000</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2018/19 Budget Estimate	Sundry Notes
				\$	
		<b>PLANT OPERATION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
1415001	PLANT	Fuel & Oil	Appendix B	(183,500)	
1415002	PLANT	Tyres & Tubes	Appendix B	(20,750)	
1415003	PLANT	Parts & Repairs	Appendix B	(82,580)	
1415004	PLANT	Repair Wages	Appendix B	(9,100)	
1415005	PLANT	Licenses	Appendix B	(35,376)	
1415006	PLANT	Insurance	Appendix B	(38,599)	
1415098	PLANT	Depreciation	Appendix B	(285,100)	
		<b>Sub Total</b>		<b>(655,005)</b>	
1415099		Less: Allocated to Works		655,005	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
14 1 5501		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>0</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 5001		Reimbursements - Sundry		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 5501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		<b>SALARIES &amp; WAGES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
14 1 6001		Gross Salaries & Wages		(8,779,847)	
		<b>Sub Total</b>		<b>(8,779,847)</b>	
14 1 6002		Less: Allocated		8,779,847	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
14 1 6501		Workers Compensation		0	
14 1 6502		Unallocated Salaries & Wages		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>0</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 6001		Nil		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 6501		Reimbursements - Workers Compensation		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2018/19	Sundry Notes
				Budget Estimate	
				\$	
		UNCLASSIFIED			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
		Nil		0	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
		Insurance Claims		(51,122)	
14 1 8505	JOBS	Unpaid Insurance Claims		(2,000)	Indexed - CPI
		Sub Total - Non Recurrent Expenditure		(53,122)	
		TOTAL OPERATING EXPENDITURE		(53,122)	
		OPERATING REVENUE			
		Recurrent Revenue			
		Nil		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
14 2 8501		Insurance Claim Revenue		51,122	DA698 Grader
		Sub Total - Non Recurrent Revenue		51,122	
		TOTAL OPERATING REVENUE		51,122	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2018/19 Budget Estimate	Sundry Notes
			\$	
		<b>NOTES TO SCHEDULE 14 - OTHER PROPERTY &amp; SERVICES</b>		
14 1 2031	142.1	<b>Software Licensing Expenses</b> Per 10 Year IT Plan - Software (Annual Licensing) LG Solutions (Fees & Charges Software Licensing - Year 1 includes installation cost)	(302,865) (10,500)	IT Asset Management Plan
			(313,365)	
14 1 2008	142.2	<b>Office Equipment Maintenance</b> Sundry Replacement of Computer Equipment Photocopier Copy (Meter) Expenses Wireless Networking Mast Lease \$525 per month IT Contract Support	(4,012) (35,664) (6,426) (5,000)	Indexed - CPI x Population Growth Indexed - CPI x Population Growth Indexed - CPI Indexed - CPI x Population Growth
			(51,102)	
14 1 2010	142.3	<b>Software Upgrades / Purchases</b> Sundry Software Purchases	0	
			0	
14 1 2022	142.4	<b>Subscriptions &amp; Memberships</b> Professional Memberships WALGA Taxation Subscriptions IT Vision User Group Australia Day Council Cemeteries Association Economic Development Australia Our Community Risk Management Technologies State Law Publisher Mailchimp e-newsletter Sundry	(8,500) (43,000) (470) (650) (500) (120) (370) (400) (3,100) (1,150) (1,000) (500)	Indexed - CPI Indexed - CPI
			(59,760)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2018/19		Sundry Notes
			Budget Estimate		
				\$	
		<b>NOTES TO SCHEDULE 14 - OTHER PROPERTY &amp; SERVICES</b>			
14 1 2011	142.5	<b>Equipment Leasing Expenditure</b>			
		Photocopier x2 Eaton Administration Centre	\$2,189.00	(26,268)	
		Photocopier x1 Governance Area	\$193.00	(2,316)	
		Photocopier x1 Dardanup Office	\$193.00	(2,316)	
		Photocopier x1 Building Dept	\$217.00	(2,316)	
		Photocopier x1 Library - Public	\$193.00	(2,316)	
		Photocopier x1 Library - Office	\$193.00	(2,316)	
		Photocopier x1 C&CS / Records Area	\$193.00	(2,316)	
		Leased IT Equipment - based on Information Technology Asset Management Plan		(188,666)	
				(228,830)	
14 1 2026	142.6	<b>Telephone / Communications Expenses</b>			
		Point to Point Microwave & Internet Service	\$1,880.00	(23,011)	Indexed - CPI
		After Hours Call Centre Service		(6,763)	Indexed - CPI
		Phone & Internet Service		(22,290)	Indexed - CPI x Population Growth
		Mobile Device Plans		(5,067)	Indexed - CPI x Population Growth
		Sundry Services		(11,613)	Indexed - CPI x Population Growth
				(68,744)	
14 1 4024	144.1	<b>Software Licensing - Public Works</b>			
		AutoCad		(2,865)	Indexed - CPI
				(2,865)	
14 1 4502	144.2	<b>Consultants</b>			
		Sundry		(42,866)	Indexed - CPI
		Strategic Community Plan (internal review every 2 years, full review every 4 years)		0	Indexed - CPI
				(42,866)	
14 2 4001	144.3	<b>Reimbursements - Public Works</b>			
		Sundry		15,000	Indexed - CPI
				15,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2018/19	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 14 - OTHER PROPERTY &amp; SERVICES</b>		
14 1 4015	144.4	<b>Occupational Health &amp; Safety</b>		
		Safety Clothing / Equipment	(10,315)	Indexed - CPI
		Compliance Inspections	(7,336)	Indexed - CPI
		Compliance Reporting	(3,612)	Indexed - CPI
		OSH Manual Review	(9,593)	Indexed - CPI
		Safety Rep Training 3 x OSH Reps	0	
		Consultants - Staff Training	(1,636)	Indexed - CPI
		MSDS Revision	(1,355)	Indexed - CPI
			(33,847)	
14 1 4501	144.5	<b>Software Purchase - Public Works</b>		
		Nil	0	
			0	

## New Borrowings

Account Number		2018/19 Budget Estimate
14 4 2009	Library / Admin Centre - Eaton	0
11 4 3009	Glen Huon Oval Clubrooms	0
14 4 2007	Eaton Bowling Club	0
11 4 4001	Eaton Rec Centre (Outdoor Courts)	0
10 4 6004	Wanju Developer Contribution Plan - Wanju and Waterloo Industrial Park	750,000
		750,000

SSL\*

## New Community / Self Supporting Loans

Account Number		2018/19 Budget Estimate
11 3 3011	Eaton Bowling Club	0
		0

SSL\*

\* SSL = Self Supporting Loan

## Borrowings Principal Repayments

Account			2018/19
Number			Budget Estimate
<b>Existing Loans</b>			
		Loan #	
14 3 2005	Administration Centre	49	(42,964)
11 3 4003	Eaton Rec Ctr	59	(78,336)
13 3 8002	Gravel Pit Purchase	61	(21,116)
12 3 2009	Road Plant	62	0
11 3 4006	Rec Ctr Extensions	63	(20,215)
14 3 2014	Eaton Office Extension	65	(33,353)
12 3 2008	Land - Depot	66	(54,089)
11 3 3005	Eaton Bowling Club SSL	67	(32,936)
11 3 4008	Rec Ctr Gym Equipment	68	(41,120)
11 3 1003	Glen Huon Oval Club Rooms	69	(38,158)
<b>Total Existing Loans</b>			<b>(362,288)</b>
<b>Proposed Loans</b>			
14 3 2012	Library/Admin Centre - Eaton	TBA	0
10 3 1007	Wanju Developer Contribution Plan - Wanju and Waterloo Industrial Park		(31,958)
	Dardanup Office	TBA	0
New	ERC (Outdoor Courts)	TBA	0
<b>Total Proposed Loans</b>			<b>(31,958)</b>
<b>Total Borrowing Principal Repayments</b>			<b>(394,246)</b>

**Self Supporting / Community Loan Principal Repayment Income**

Account Number			2018/19 Budget Estimate
11 4 3010	Eaton Bowling Club SSL	67	32,936
	<b>Total SSL</b>		32,936

**Repayment - Prepaid Infrastructure**

Account Number			2018/19 Budget Estimate
1232010	Nil		0
	<b>Total</b>		0

2018/19  
Budget Estimate  
**TRANSPORT CAPITAL UPGRADES**

		Employee	Overheads	Plant	Stores	Goods &	Utilities	Total	Reserve	C/fwd	Royalties	Roads to	RRG	Black	Pathways	LGGC	JTPS	Contrib	Total	Net Cost	
		Costs	238%		Issues	Services		Expenditure	Transfer	Grants Res	4 Regions	Recovery		Spot	Grants	Spec Pro		to Works	Income	to Council	
<b>Upgrades - Roads</b>																					
J12581	Pile Road	38,720	92,341	27,213	0	130,079	0	288,353					248,538						248,538	39,815	
J12582	Nyleeta Close	5,747	13,706	12,000	0	48,671	0	80,124											0	80,124	
J12583	Martin - Pelusey Road	22,200	52,943	21,312	0	113,886	0	210,341					148,000						148,000	62,341	
J12584	Ferguson Road	0	0	0	0	30,000	0	30,000					20,000						20,000	10,000	
J12585	Eaton Drive - Roundabout	0	0	0	0	120,000	0	120,000						80,000					80,000	40,000	
J12586	Eaton Drive - Traffic Signals	0	0	0	0	240,000	0	240,000					160,000						160,000	80,000	
J12587	Pratt Road	0	0	0	0	0	0	0											0	0	
J12588	Harris Road	0	0	0	0	184,500	0	184,500					123,000						123,000	61,500	
<i>Carry Forward Projects - Capital Upgrades</i>																					
J12579	2017/18 Crooked Brook	0	0	0	0	203,571	0	203,571		100,371				103,200					203,571	0	
		0	0	0	0	0	0	0											0	0	
		0	0	0	0	0	0	0											0	0	
		66,667	158,989	60,525	0	1,070,707	0	1,356,888	0	100,371	0	0	699,538	183,200	0	0	0	0	983,109	373,779	
<b>Upgrades - Bridges</b>																					
	NIL	0	0	0	0	0	0	0											0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Upgrades - Ancillary</b>																					
	Nil	0	0	0	0	0	0	0											0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		66,667	158,989	60,525	0	1,070,707	0	1,356,888	0	100,371	0	0	699,538	183,200	0	0	0	0	983,109	373,779	

**Definition - Upgrades**  
Provides a higher level of service to users.

**Examples**  
Gravelling a road that was not previously gravelled  
Sealing a road not previously sealed  
Road Widening

2018/19  
Budget Estimate  
**TRANSPORT CAPITAL EXPANSION**

		Employee Costs	Overheads 238%	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Grants Res	Royalties 4 Regions	Roads to Recovery	RRG	Black Spot	Pathways Grants	LGGC Spec Pro	JTPS	Contrib to Works	Total Income	Net Cost to Council	
<b>Capital Expansion - Roads</b>																					
J12657	Eaton Drive	0	0	0	0	0	0	0									0		0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Expansion - Bridges</b>																					
NIL		0	0	0	0	0	0	0											0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Capital Expansion - Ancillary Street Lighting</b>																					
J12662	Burekup Street Lighting Improvements	0	0	0	0	15,000	0	15,000	15,000										15,000	0	
<b>Capital Expansion - Dual Use Paths</b>																					
<b>Dual Use Paths</b>																					
J12658	Hutchinson Road																				
	Russell Road - Money Street	0	0	0	0	30,144	0	30,144											0	30,144	
J12659	Russell Road																				
	Hutchinson Road - Clarke Street	0	0	0	0	70,565	0	70,565											0	70,565	
J12660	Cleveland Bay Avenue																				
	Polwarth Circuit - Cleveland	0	0	0	0	31,035	0	31,035											0	31,035	
J12661	Watson Street																				
	Corner Watson Street and Cudliss Street	0	0	0	0	20,000	0	20,000											0	20,000	
		0	0	0	0	0	0	0											0	0	
<b>Carry Forward Projects - Dual Use Paths</b>																					
J12645	Mitchell Way/Shire Place	0	0	0	0	47,761	0	47,761		47,761									47,761	0	
J12648	Charolaise Mews	0	0	0	0	20,360	0	20,360		20,360									20,360	0	
		0	0	0	0	0	0	0											0	0	
		0	0	0	0	0	0	0											0	0	
		0	0	0	0	0	0	0											0	0	
		0	0	0	0	0	0	0											0	0	
		0	0	0	0	234,865	0	234,865	15,000	68,121	0	0	0	0	0	0	0	0	83,121	151,744	
<b>Capital Expansion - Drainage</b>																					
N/A	Burekup Stormwater Drainage																				
	Condition Assessments - Refer Sch 12 - GL 12 1 :	0	0	0	0	0	0	0											0	0	
	Burekup Stormwater Drainage																				
	Capture Missing Data	0	0	0	0	0	0	0											0	0	
	Dardaup Stormwater Drainage																				
	Condition Assessments - Refer Sch 12 - GL 12 1 :	0	0	0	0	0	0	0											0	0	
	Dardaup Stormwater Drainage																				
	Capture Missing Data	0	0	0	0	0	0	0											0	0	
	Eaton Stormwater Drainage																				
	Condition Assessments - Refer Sch 12 - GL 12 1 :	0	0	0	0	0	0	0											0	0	
	Eaton Stormwater Drainage																				
	Capture Missing Data	0	0	0	0	0	0	0											0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sub Total - Capital Expansion</b>		0	0	0	0	234,865	0	234,865	15,000	68,121	0	0	0	0	0	0	0	0	83,121	151,744	

**Definition - Capital Expansion**  
Extending the road network.

**Examples**  
Constructing a road that previously did not exist. Can be formed, gravelled or sealed  
Constructing new footpaths

2018/19  
Budget Estimate  
**TRANSPORT MAINTENANCE**

	Employee Costs	Overheads 238%	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Grants Res	Royalties 4 Regions	Roads to Recovery	RRG	Black Spot	Pathways Grants	LGGC Spec Pro	JTPS	Contrib to Works	Total Income	Net Cost to Council	
<b>Maintenance - Roads</b>																				
<b>Rural</b>																				
Road Maintenance - Gravel	66,161	157,783	66,396	0	22,136	0	312,476												0	312,476
Road Maintenance - Sealed	77,000	183,632	36,305	0	173,969	0	470,906												0	470,906
Road Maintenance - Formed	548	1,307	0	0	1,925	0	3,780												0	3,780
<b>Townsites</b>																				
Road Maintenance - Townsites	4,504	10,741	635	0	80,673	0	96,553												0	96,553
<b>Total</b>	<b>148,213</b>	<b>353,463</b>	<b>103,336</b>	<b>0</b>	<b>278,703</b>	<b>0</b>	<b>883,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>883,715</b>
<b>Maintenance - Bridges</b>																				
J12115 Bridge Maintenance - Rural	2,502	5,967	612	0	66,485	0	75,566												0	75,566
J12116 Bridge Maintenance - Townsites	1,551	3,699	220	0	3,747	0	9,217												0	9,217
<b>Total</b>	<b>4,053</b>	<b>9,666</b>	<b>832</b>	<b>0</b>	<b>70,232</b>	<b>0</b>	<b>84,783</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,783</b>
<b>Maintenance - Ancillary</b>																				
<b>Rural</b>																				
J12120 Ancillary Maintenance - Rural	71,553	170,642	39,087	0	55,024	0	336,306												0	336,306
J12121 Roadsigns - Rural	18,995	45,300	5,674	0	12,707	0	82,676												0	82,676
<b>Townsites</b>																				
J12125 Ancillary Maintenance - Townsites	8,105	19,329	1,355	0	92,651	0	121,440												0	121,440
J12126 Lighting - Townsites	1,514	3,611	0	0	24,973	270,000	300,098												0	300,098
J12127 Roadsigns - Townsites	4,842	11,547	0	0	15,711	0	32,100												0	32,100
J12129 Dual Use Paths / Pathways Maintenance	0	0	0	0	0	0	0												0	0
<b>Total</b>	<b>105,009</b>	<b>250,429</b>	<b>46,116</b>	<b>0</b>	<b>201,066</b>	<b>270,000</b>	<b>872,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>872,620</b>
<b>Directional Signage</b>																				
J12005 Directional Signage	0	0	0	0	5,000	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	5,000
	0	0	0	0	5,000	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	5,000
<b>Sub Total - Maintenance</b>	<b>257,275</b>	<b>613,557</b>	<b>150,284</b>	<b>0</b>	<b>555,001</b>	<b>270,000</b>	<b>1,846,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,846,117</b>

**2018/19  
Budget Estimate  
TRANSPORT RENEWALS**

		Employee Costs	Overheads 238%	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Grants Res	Royalties 4 Regions	Roads to Recovery	RRG	Black Spot	Pathways Grants	LGGC Spec Pro	JTPS	Contrib to Works	Total Income	Net Cost to Council
<b>Renewals - Roads</b>																				
J12783	Pile Road					134,609	0	199,292					103,801						103,801	95,491
J12784	Pile Road	28,040	66,871	16,282	0	172,316	0	283,509	134,699			0	147,661						282,360	1,149
J12785	Crooked Brook Road	33,442	79,753	47,611	0	335,451	0	496,257						300,000					300,000	196,257
J12786	Crooked Brook Road	0	0	0	0	29,630	0	29,630											0	29,630
J12787	Crooked Brook Road	1,307	3,117	650	0	26,623	0	31,697											0	31,697
J12788	Crooked Brook Road	0	0	0	0	48,382	0	48,382											0	48,382
J12789	Ferguson Road	29,933	71,385	37,784	0	151,896	0	290,998						300,000					300,000	(9,002)
J12790	Nyleeta Close	746	1,779	373	0	15,772	0	18,670											0	18,670
J12791	Banksia Road	850	2,027	400	0	59,808	0	63,085											0	63,085
J12792	Depiazzi Road	1,250	2,981	650	0	85,830	0	90,711					102,000						102,000	(11,289)
J12793	Ferguson Road	485	1,157	243	0	10,251	0	12,136											0	12,136
J12794	Hynes Road	0	0	0	0	0	0	0											0	0
J12795	Gardincourt Drive	916	2,185	458	0	19,347	0	22,906											0	22,906
J12796	Greenwood Heights	1,194	2,847	597	0	25,219	0	29,857											0	29,857
J12797	Railway Road	1,970	4,698	985	0	40,627	0	48,280											0	48,280
J12798	Slattery Way	978	2,332	489	0	20,656	0	24,455											0	24,455
J12799	Burekup Entrance	0	0	0	0	0	0	0											0	0
J12800	Golding Crescent	3,556	8,480	1,778	0	74,132	0	87,946	85,000			0							85,000	2,946
J12801	Little Street	2,200	5,247	1,100	0	45,489	0	54,036											0	54,036
J12802	Simpson Road	10,325	24,623	10,490	0	83,740	0	129,178											0	129,178
	Project preliminaries	0	0	0	0	0	0	0											0	0
J12803	Should Repairs	63,004	150,254	9,000	0	18,000	0	240,258											0	240,258
<i>Carry Forward Projects - Road Renewals</i>																				
J12761	Crooked Brook Road	23,799	56,757	38,405	0	223,389	0	342,350		340,681									340,681	1,669
J12773	Bobin Street	0	0	0	0	44,397	0	44,397		44,397									44,397	0
J12776	Edwards Place	0	0	0	0	31,796	0	31,796		31,796									31,796	0
J12777	Fowler Court	0	0	0	0	24,255	0	24,255		24,255									24,255	0
J12778	Montgomery Drive	0	0	0	0	61,090	0	61,090		61,090									61,090	0
J12779	Yeoman Court	0	0	0	0	14,473	0	14,473		14,473									14,473	0
J12781	South Road	0	0	0	0	115,873	0	115,873		115,873									115,873	0
<b>Total</b>		<b>219,535</b>	<b>523,554</b>	<b>179,378</b>	<b>0</b>	<b>1,913,051</b>	<b>0</b>	<b>2,835,518</b>	<b>219,699</b>	<b>632,565</b>	<b>0</b>	<b>0</b>	<b>353,462</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,805,726</b>	<b>1,029,792</b>
<b>Renewals - Bridges</b>																				
NIL		0	0	0	0	0	0	0											0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Renewals - Ancillary</b>																				
Nil	Replace Street Lighting	0	0	0	0	0	0	0											0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub Total - Renewals</b>		<b>219,535</b>	<b>523,554</b>	<b>179,378</b>	<b>0</b>	<b>1,913,051</b>	<b>0</b>	<b>2,835,518</b>	<b>219,699</b>	<b>632,565</b>	<b>0</b>	<b>0</b>	<b>353,462</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,805,726</b>	<b>1,029,792</b>
<b>Definition - Capital Renewal</b>																				
Increases the life of the asset or its service potential																				
<i>Examples</i>																				
Resealing aggregate and asphalt roads																				
Regraveling existing gravel roads																				
Replacement of Lighting, street signs																				
Reconstructing footpaths																				
<b>TOTAL</b>		<b>543,477</b>	<b>1,296,100</b>	<b>390,187</b>	<b>0</b>	<b>3,773,624</b>	<b>270,000</b>	<b>6,273,388</b>	<b>234,699</b>	<b>801,057</b>	<b>0</b>	<b>0</b>	<b>1,053,000</b>	<b>783,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,871,956</b>	<b>3,401,432</b>
<b>Total (Excl Maintenance)</b>		<b>286,202</b>	<b>682,543</b>	<b>239,903</b>	<b>0</b>	<b>3,218,623</b>	<b>0</b>	<b>4,427,271</b>	<b>234,699</b>	<b>801,057</b>	<b>0</b>	<b>0</b>	<b>1,053,000</b>	<b>783,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,871,956</b>	<b>1,555,315</b>

**VEHICLE ACQUISITIONS EXPENDITURE**

Account				2018/19
Number				Budget
				Estimate
				\$
05 3 1002	Schedule 5 - Fire Prevention			0
	BFB Appliance			0
05 3 3002	Schedule 5 - Ranger Services			0
Ute	Ranger 1	DA8222		0
Ute	Ranger 2	DA9287		0
07 3 4002	Schedule 7 - Health Administration			(37,000)
Ute	Principal EHO	DA9605		(37,000)
10 3 6002	Schedule 10 - Town Planning			0
	Manager Development Services	DA004		0
	Senior Planning Officer	DA613		0
Ute	Principal Planning Officer	DA329		0
11 3 3003	Schedule 11 - Parks & Reserves			0
Ute	P&G Supervisor	DA005		0
	Works Ute (Leading Hand)	DA10214		0
	Works Ute	DA9279		0
	Works Ute	DA9406		0
	Works Crew Cab Ute	DA9136		0
	Works Cab Chassis Ute	DA648		0
	Quad Bike	DA8979		0
	Trailer	1TJU113		0
	Trailer	ITBF 066		0
	Truck Trailer	DA 4607		0
	Backhoe Loader	NEW		0
	Trailer (Ride on Mower)	DA9429		0
	Tractor	DA 9781		0
	3T Truck	DA9581		0
	3T Tuck			0
	Hydraulic Brush Grapple	New		(7,688)
	Forklift 2.5T	New		(26,804)
	Slasher			0
				(34,492)
11 3 4007	Schedule 11 - Recreation Centre			0
	Manager	1CUW501		0
12 3 2003	Schedule 12 - Transport			0
	Fuel Ute	DA8200		(31,263)
	Works Ute	DA588		0
	Handyman Ute	DA8514		0
	Road Sweeper	New		0
	Tip Truck	DA 628		0
	Tip Truck	DA9513		(112,750)
	Trailer	1TNK239		0
	Trailer	1TMX 106		0
	Trailer	1TMX103		0
	Trailer	DA4311		0
	Trailer	1TCK914		0
	Tractor	DA 2833		0
	Trailer	1TFN139		0
	Trailer Mounted Message Board	1TPB147		0
	Trailer - Mobile Speed Trailer	DA4811		(25,625)
	Loader	DA873		0
	Grader	DA9774		0
	Grader	DA698		0
	Water Tank - Truck Mounted on DA628	Asset 01945		0
	Road Broom			0
				(169,638)
13 3 2001	Schedule 13 - Building Control			0
Ute	Principal Building Surveyor	DA8673		0
				0

**VEHICLE ACQUISITIONS EXPENDITURE**

Account		2018/19
Number		Budget Estimate
14 3 2001	<b>Schedule 14 - Administration Overheads</b>	
	CEO	0DA (70,000)
	Director Corp & Comm Services	DA10181 0
	Manager Information Services	DA9668 0
	Manager Gov & HR Services	008 DA 0
	Manager Financial Services	DA0 (39,000)
	Manager IT Services	DA9295 0
	Manager Community Services	DA563 (39,000)
		<b>(148,000)</b>
14 3 4001	<b>Schedule 14 - Public Works Overheads</b>	
	Director Engineering Services	DA017 (70,000)
	Manager - Operations	DA1314 0
Ute	Public Works Supervisor	DA8170 0
Ute	Senior ETO - Operations	DA8300 (39,000)
Ute	Engineering Compliance Officer	DA9376 0
Ute	Manager - Assets	DA955 0
Ute	Development Engineer	DA429 (37,000)
Ute	Surveyor	NEW 0
Ute	Network Inspector	NEW 0
Ute	Maintenance Coordinator	DA 10091 (37,000)
		<b>(183,000)</b>
		<b>(572,130)</b>

Budget Estimate  
2018/19  
**LAND DEVELOPMENT & BUILDING CONSTRUCTION**

Job #	Description	Notes	Salaries & Wages	Overheads 238%	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Grant	Sale of Land Append H	Contributions	Total Income	Net Cost
									11 4 4001	11 4 4001		11 2 1501		11 2 1001		
<b>Sch 7 - Health Administration</b>																
	Eaton Family Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sch 5 - Law &amp; Order</b>																
J05005	Land & Brigade Shed - West Dardanup Ext (	NEW	0	0	0	0	72,100	72,100	2,100	0	0	70,000	0	0	72,100	0
J05006	Land & Brigade Shed - Waterloo BFB	NEW	0	0	0	0	418,807	418,807	32,198	0	0	386,609	0	0	418,807	0
								490,907								
<b>Sch 8 - Senior Citizens Centres</b>																
J08101	Eaton Senior Citizens Centre	NEW - 1	0	0	0	0	15,000	15,000	2,000	0	0	13,000	0	0	15,000	0
								15,000								
<b>Sch 10 - Public Toilets</b>																
J10301	Eaton Foreshore Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10302	Millbridge Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10305	Wells Recreation Reserve Toilets	NEW	0	0	0	0	128,942	128,942	128,942	0	0	0	0	0	128,942	0
J10306	Watson Street Reserve Toilets	2 - NEW	0	0	0	0	4,262	4,262	4,262	0	0	0	0	0	4,262	0
J10303	Dardanup Oval Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10304	Wellington Mill Toilets	3	0	0	0	0	36,606	36,606	1,066	35,540	0	0	0	0	36,606	0
								169,810								
<b>Sch 10 - Refuse Site</b>																
J10101	Banksia Road Transfer Station	4 - CFWD	0	0	0	0	53,499	53,499	924	52,575	0	0	0	0	53,499	0
								53,499								
<b>Sch 11 - Public Halls &amp; Civic Centres</b>																
J11711	Eaton Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11708	Dardanup Hall	5	0	0	0	0	21,530	21,530	19,232	2,298	0	0	0	0	21,530	0
J11713	Dardanup Community Centre	6	0	0	0	0	8,063	8,063	8,063	0	0	0	0	0	8,063	0
J11705	Don Hewison Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11712	Ferguson Hall	7	0	0	0	0	9,206	9,206	9,206	0	0	0	0	0	9,206	0
J11710	Burekup Hall	CFWD	0	0	0	0	12,782	12,782	0	12,782	0	0	0	0	12,782	0
								51,581								

**Budget Estimate  
2018/19  
LAND DEVELOPMENT & BUILDING CONSTRUCTION**

Job #	Description	Notes	Wages	Overheads 0%	Plant	Stores Issues	Services	TOTAL	Reserve	Reserve	Borrowings	Grant	Sale of Land	Contributions 11 2 1001	Total Income	Net Cost
									11 4 4001	11 4 4001		11 2 1501	Append H			
<b>Sch 11 - Sporting Facilities</b>																
J11592	Glen Huon Club Rooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11508	Land Purchase - Cadell Park		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11507	Dardanup Oval Club Rooms & Courts	CFWD	0	0	0	0	11,381	11,381	0	11,381	0	0	0	0	11,381	0
J11593	Burekup Tennis Courts & Rooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11619	Burekup Sporting Hard Courts		0	0	0	0	1,857	1,857	1,857	0	0	0	0	0	1,857	0
J11620	Dardanup Equestrian Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11621	Wells Rereation Reserve Sporting Hard Courts		0	0	0	0	7,586	7,586	7,586	0	0	0	0	0	7,586	0
J11576	Skate Parks		0	0	0	0	45,000	45,000	22,500	0	0	22,500	0	0	45,000	0
J11622	Eaton Bowling Club Room	8	0	0	0	0	260,000	260,000	0	0	0	260,000	0	0	260,000	0
J11607	Eaton Oval Club Rooms		0	0	0	0	114,923	114,923	38,307	0	0	38,308	0	38,308	114,923	0
J11623	Eaton Oval Sporting Hard Courts	CFWD	0	0	0	0	54,687	54,687	1,593	53,094	0	0	0	0	54,687	0
J11608	Eaton Tennis Courts	CFWD	0	0	0	0	35,242	35,242	0	35,242	0	0	0	0	35,242	0
J11609	Eaton Basketball Courts	CFWD	0	0	0	0	17,852	17,852	0	17,852	0	0	0	0	17,852	0
								548,528								
<b>Sch 11 - Eaton Recreation Centre</b>																
J11801	Construction / Renovations	9	0	0	0	0	68,959	68,959	68,959	0	0	0	0	0	68,959	0
								68,959								
<b>Sch 12 - Depots</b>																
J12011	Works Depot - Martin Pelusey		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J12012	Eaton Depot		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J12013	Dard Works Depot - Decommission		0	0	0	0	53,045	53,045	1,545	51,500	0	0	0	0	53,045	0
								53,045								
<b>Sch 13 - Tourism</b>																
J13003	Gnomesville Land Purchase		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Dardanup Tourist Bay		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J13004	Millars Creek Tourist Bay		0	0	0	0	0	0	0	0	0	0	0	0	0	0
								0								
<b>Sch 14 - Administration Centres</b>																
J14322	Administration Centre - Eaton		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J14322	Library/Admin Centre - Eaton (C'fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
J14321	Dardanup Office		0	0	0	0	5,150	5,150	5,150	0	0	0	0	0	5,150	0
								5,150								
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,456,479</b>	<b>1,456,479</b>	<b>355,490</b>	<b>272,264</b>	<b>0</b>	<b>790,417</b>	<b>0</b>	<b>38,308</b>	<b>1,456,479</b>	<b>0</b>



2018/19  
PARKS & RESERVES CONSTRUCTION EXPENDITURE

Job #	Description	Notes	Salaries & Wages	& Overheads	Plant	Stores Issues	Good & Services	TOTAL	P&G Reserve	C/fwd Project Reserve	New Borrowings	Grants/Cont rib.	Spec Area Rate	Total Income	Net Cost
J11624	Hunter Park	1	0	0	0	0	1,239	1,239	0	0	0	0	1,239	1,239	0
J11625	Millars Creek	2	0	0	0	0	34,000	34,000	0	0	0	0	34,000	34,000	0
J11626	Various Parks - Smoking Signs	3	0	0	0	0	2,659	2,659	0	0	0	0	2,659	2,659	0
J11627	Renew Plantings - All Parks	4	0	0	0	0	9,000	9,000	0	0	0	0	9,000	9,000	0
J11628	Dardanup Cemetery	5	0	0	0	0	3,304	3,304	0	0	0	0	3,304	3,304	0
J11629	Ferguson Cemetery	6	0	0	0	0	1,652	1,652	0	0	0	0	1,652	1,652	0
J11630	McCaughan Park	7	0	0	0	0	4,861	4,861	0	0	0	0	4,861	4,861	0
J11606	Peninsula Lakes Playground	8	0	0	0	0	100,000	100,000	0	0	0	100,000	0	100,000	0
<i>Carry Forward Projects</i>															
J11615	Watson Street Reserve - Landscape		0	0	0	0	25,000	25,000	0	25,000	0	0	0	25,000	0
J11617	Eaton Foreshore Stage 3 - Landscaping		0	0	0	0	61,958	61,958	0	61,958	0	0	0	61,958	0
J11594	Eaton Foreshore Stage 2		0	0	0	0	117,700	117,700	0	65,700	0	52,000	0	117,700	0
J11512	Glen Huon Playground		0	0	0	0	129,123	129,123	0	129,123	0	0	0	129,123	0
J11513	McCaughan Park BBQ		0	0	0	0	10,000	10,000	0	10,000	0	0	0	10,000	0
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,496</b>	<b>500,496</b>	<b>0</b>	<b>291,781</b>	<b>0</b>	<b>152,000</b>	<b>56,715</b>	<b>500,496</b>	<b>0</b>

**Notes**

Park Sign	1	Expansion & Upgrade
Lighting Upgrade	2	Expansion & Upgrade
No Smoking Signs	3	Expansion & Upgrade
Renew Plantings	4	Renewal
Seat (x2)	5	Renewal
Seat	6	Renewal
Table Setting	7	Renewal
New Playground	8	New
Carry Forward Projects	-	Expansion & Upgrade

**FURNITURE & FITTINGS  
ACQUISITIONS EXPENDITURE**

Account Number	Account Number	Description	2018/19 Budget Estimate
			\$
	04 3 1001	Schedule 4 - Members of Council Nil	0
0431001			0
	04 3 2001	Schedule 4 - Governance Nil	0
0432001			0
	05 3 3001	Schedule 5 - Ranger Services Nil	0
0533001			0
	05 3 4001	Schedule 5 - Ranger Services Nil	0
0534001			0
	07 3 1001	Schedule 7 - Infant Health Nil	0
0731001			0
	07 3 4001	Schedule 7 - Health Administration Nil	0
0734001			0
	07 3 5001	Schedule 7 - Pest Control Nil	0
0735001			0
	07 3 7001	Schedule 7 - Other Health Dust Meter	0
0737001			0
	08 3 2001	Schedule 8 - Education Nil	0
0832001			0
	08 3 7001	Schedule 8 - Other Welfare Nil	0
0837001			0
	10 3 6001	Schedule 10 - Town Planning Nil	0
1036001			0
	11 3 1001	Schedule 11 - Public Halls Nil	0
1131001			0
	11 3 4002	Schedule 11 - Recreation Centre Equipment per 10yr Recreation Centre Asset Plan	(34,748)
1134002			(34,748)
	11 3 6001	Schedule 11 - Library - Eaton Furniture/RFID	(5,000)
1136001			(5,000)

**FURNITURE & FITTINGS  
ACQUISITIONS EXPENDITURE**

Account Number	Account Number	Description	2018/19 Budget Estimate
			\$
	11 3 7001	<b>Schedule 11 - Library - Dardanup</b> Nil	0
1137001			0
	11 3 9001	<b>Schedule 11 - Other Culture</b> Nil	0
1139001			0
	13 3 2003	<b>Schedule 13 - Building Control</b> Nil	0
1332003			0
	14 3 2003	<b>Schedule 14 - Administration Overheads</b> IT Equipment per 10 Year IT Asset Plan Office / Library IT Expenditure Furniture & Equipment	(60,000) 0 (22,500)
1432003			(82,500)
	14 3 4004	<b>Schedule 14 - Public Works Overheads</b> Survey Equipment Sundry Furniture & Equipment	0 (5,000)
1434004			(5,000)
	<b>TOTAL</b>		<b>(127,248)</b>

**PLANT & EQUIPMENT  
ACQUISITIONS EXPENDITURE**

Account Number	Description	Units	Unit Cost	2018/19 Budget Estimate
				\$
05 3 1001	Schedule 5 - Fire Prevention (DFES Funded) Nil			0
				0
05 3 2001	Schedule 5 - Fire Prevention (DFES Funded \$1,000 - \$2,999)			0
				0
10 3 1001	Schedule 10 - Sanitation / Refuse Site			
	Refuse Bins Growth	237	\$59.74	(10,000)
	Recycling Bins Growth	237	\$59.74	(10,000)
				(20,000)
11 3 3002	Schedule 11 - Parks & Reserves Small Plant & Equipment Plan			0
				0
12 3 2006	Schedule 12 - Roads Sundry Equipment			(6,000)
				(6,000)
				(6,000)
				(26,000)
<b>TOTAL</b>				<b>(26,000)</b>

**TRANSFER TO RESERVES  
EXPENDITURE**

Account Number	Description	2018/19 Budget Estimate	Notes
		\$	
03 3 1005	<b>Asset / Rates Revaluation Reserve</b> Asset / Rates Revaluation Reserve Reserve Interest Allocation	59,000 1,253 60,253	Interest Revenue per GL 03 2 1007
04 3 1003	<b>Election Expenses Reserve</b> Council Elections - Transfer to Reserve Reserve Interest Allocation	22,500 371 22,871	
10 3 6003	<b>Town Planning Consultancy Reserve</b> Town Planning Consultancy Reserve - Transfer to Reserve Reserve Interest Allocation	5,000 548 5,548	
10 3 6005	<b>Council Land Development Reserve</b> Council Land Development Reserve Reserve Interest Allocation	15,000 55 15,055	
10 3 6006	<b>Strategic Planning Studies Reserve</b> Strategic Planning Studies Reserve - Transfer to Reserve Reserve Interest Allocation	5,000 1,940 6,940	
10 3 6007	<b>Wanju Developer Contribution Plan Reserve</b> Wanju Developer Contribution Plan Reserve - Transfer to Reserve Reserve Interest Allocation	627,813 9,998 637,811	
11 3 1004	<b>Building Maintenance Reserve</b> Building Maintenance Reserve Reserve Interest Allocation	220,000 25,558 245,558	Source: 10 Year Building Asset Management Plan
11 3 3008	<b>Parks &amp; Reserves Upgrades Reserve</b> Parks & Reserves Upgrades Reserve - Transfer to Reserve Reserve Interest Allocation	210,000 7,615 217,615	Source: 10 Year Parks and Reserves Asset Management Plan
11 3 3010	<b>Sale of Land Reserve</b> Sale of Land Reserve - Transfer to Reserve Reserve Interest Allocation	2,165,000 69,258 2,234,258	
11 3 4004	<b>Eaton Recreation Centre - Equipment Reserve</b> Eaton Recreation Centre - Equipment Reserve - Transfer to Reserve Reserve Interest Allocation	50,000 5,119 55,119	
12 3 1004	<b>Road Construction &amp; Major Maintenance Reserve</b> Road Construction & Major Maintenance Reserve - Transfer to Reserve Reserve Interest Allocation	1,350,000 2,618 1,352,618	Source: Road Asset Management Plan
12 3 1013	<b>Pathways</b> Pathways - Transfer to Reserve Reserve Interest Allocation	150,000 1,832 151,832	Source: Pathways Asset Management Plan
12 3 1014	<b>Storm Water Reserve</b> Storm Water Reserve - Transfer to Reserve Reserve Interest Allocation	50,000 1,593 51,593	Source: Storm Water Asset Management Plan
12 3 2005	<b>Plant Reserve</b> Plant Reserve - Transfer to Reserve Reserve Interest Allocation	205,000 12,502 217,502	
12 3 1015	<b>Small Plant &amp; Equipment Reserve</b> Small Plant & Equipment Reserve - Transfer to Reserve Reserve Interest Allocation	5,000 239 5,239	
14 3 2016	<b>Information Technology Reserve</b> Information Technology Reserve - Transfer to Reserve Reserve Interest Allocation	175,000 20 175,020	

**TRANSFER TO RESERVES  
EXPENDITURE**

Account Number	Description	2018/19 Budget Estimate	Notes
		\$	
14 3 2013	<b>Accrued Salaries Reserve</b>		
	Accrued Salaries Reserve - Transfer to Reserve	43,750	
	Reserve Interest Allocation	5,928	
		49,678	
14 3 2010	<b>Employee Leave Entitlements Reserve</b>		
	Employee Leave Entitlements Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	80	
		5,080	
14 3 2017	<b>Employee Relief Reserve</b>		
	Employee Relief Reserve (CP004 Purchased Leave Policy) - Transfer to Reserve	15,402	
	Reserve Interest Allocation	2,747	
		18,149	
14 3 2011	<b>Executive &amp; Compliance Vehicle Reserve</b>		
	Executive & Compliance Vehicle Reserve - Transfer to Reserve	80,000	
	Reserve Interest Allocation	1,791	
		81,791	
12 3 1016	<b>Carried Forward Projects Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	18,255	
		18,255	
03 3 1003	<b>Unspent Grants Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	4,183	
		4,183	
N/A	<b>Unspent Royalties for Regions Grant Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
14 3 2018	<b>Unspent Loan Funds Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
10 3 1004	<b>Refuse Site Environmental Works Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	724	
		724	
12 3 1017	<b>Contribution to Works Reserve</b>		
	Developer Contributions to Works	10,000	12 2 1510
	Reserve Interest Allocation	9,228	
		19,228	
12 3 1018	<b>Road Safety Programs Reserve</b>		
	Contribution to Works - Roads (Multi-Combination Vehicle Charges \$300 pe OCM 24.04.17 CR 84-17)	0	GL 12 2 1508
	Reserve Interest Allocation	27	
		27	
12 3 1019	<b>Collie River (Eaton Drive) Bridge Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	21,459	
		21,459	
12 3 1020	<b>Eaton Drive - Access Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	1,161	
		1,161	
12 3 1021	<b>Eaton Drive - Scheme Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	19,846	
		19,846	
N/A	<b>Emergency Services Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	159	
		159	
10 3 1008	<b>Refuse &amp; Recycling Bin Replacement Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	836	
		836	

**TRANSFER TO RESERVES  
EXPENDITURE**

Account Number	Description	2018/19 Budget Estimate	Notes
		\$	
10 3 1005	<b>Recycling Education Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	929	
		929	
03 3 1004	<b>Unspent Specified Area Rate - Bulk Waste Collection Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	947	
		947	
03 3 1002	<b>Unspent Specified Area Rate - Eaton Landscaping</b>		
	Unspent SAR Eaton Landscaping	33,285	Refer 03 2 0041 / Parks & Reserves Construction
	Reserve Interest Allocation	530	
		33,815	
13 3 2002	<b>Swimming Pool Inspection Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	183	
		183	
10 3 5001	<b>Environmental Projects Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
13 3 2005	<b>Tourism Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	96	
		96	
N/A	<b>Fire Control Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	17	
		17	
N/A	<b>Meat Inspection Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	81	
		81	
11 3 1006	<b>Dardanup Public Libraries Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	36	
		36	
11 3 1007	<b>Eaton Library Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
11 3 1008	<b>Dardanup Community Centre Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	55	
		55	
11 3 1009	<b>Dardanup Community Centre Design Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	8	
		8	
11 3 1010	<b>Wells Park Clubroom Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	77	
		77	
11 3 1011	<b>Wells Park Clubroom Design Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	7	
		7	
11 3 1012	<b>Wells Park Hard Courts Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	29	
		29	
11 3 1013	<b>Wells Park Car Park Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	101	
		101	
	<b>TOTAL</b>	<b>5,731,790</b>	

**TRANSFER FROM RESERVES  
INCOME**

Account Number	Description	2018/19 Budget Estimate	Notes
03 4 1002	<b>Asset / Rates Revaluation Reserve</b> Asset / Rates Revaluation Reserve Reserve Interest	10,000 0 <u>10,000</u>	Refer Expenditure GL 03 1 1005
04 4 1001	<b>Election Expenses Reserve</b> Nil	0 0	Refer Expenditure GL 04 1 1501
10 4 6002	<b>Town Planning Consultancy Reserve</b> Town Planning Consultancy Reserve Town Planning Consultancy Reserve	25,000 7,000 <u>32,000</u>	Refer Expenditure GL 11 1 3505 Refer Expenditure GL 10 1 1502
10 4 6005	<b>Council Land Development Reserve</b> Gnomesville Reserve 24728 (Pratt Road)	5,000 2,500 <u>7,500</u>	Refer Expenditure GL 10 1 6506 Refer Expenditure GL 10 1 6506
10 4 6006	<b>Strategic Planning Studies Reserve</b> Strategic Planning Studies Reserve	44,250 <u>44,250</u>	Refer Expenditure GL 10 1 6503
10 4 6007	<b>Wanju Developer Contribution Plan Reserve</b> Nil	0 0	
11 4 1001	<b>Building Maintenance Reserve</b> Building Maintenance Reserve - Transfer from Reserve Land & Buildings - BFB Buildings	321,192 34,198 <u>355,390</u>	
11 4 3001	<b>Parks &amp; Reserves Upgrades Reserve</b> Parks & Reserves Upgrades Reserve - Transfer from Reserve	0 0	
11 4 3011	<b>Sale of Land Reserve</b> Sale of Land Reserve - Lot 501 Land Acquisition Cost	58,250 <u>58,250</u>	Refer Expenditure GL 10 1 6506
11 4 4002	<b>Eaton Recreation Centre - Equipment Reserve</b> Eaton Recreation Centre - Equipment Reserve - Transfer from Reserve	34,748 <u>34,748</u>	
12 4 1002	<b>Road Construction &amp; Major Maintenance Reserve</b> Road Construction Program Bus Shelters	1,638,303 10,500 <u>1,648,803</u>	Refer Expenditure J10275
12 4 1006	<b>Pathways</b> Pathways - Transfer from Reserve	151,744 <u>151,744</u>	
12 4 1007	<b>Storm Water Reserve</b> Nil	0 0	
12 4 1008	<b>Plant Reserve</b> Plant Reserve - Transfer from Reserve	179,464 <u>179,464</u>	
12 4 1009	<b>Small Plant &amp; Equipment Reserve</b> Nil	0 0	
14 4 2010	<b>Information Technology Reserve</b> Information Technology Reserve - Transfer from Reserve	256,435 <u>256,435</u>	
14 4 2011	<b>Accrued Salaries Reserve</b> Accrued Salaries Reserve - Transfer from Reserve	43,750 <u>43,750</u>	

**TRANSFER FROM RESERVES  
INCOME**

Account Number	Description	2018/19 Budget Estimate	Notes
14 4 2005	<b>Employee Leave Entitlements Reserve</b> Nil	0	
		0	
14 4 2012	<b>Employee Relief Reserve</b> Nil	0	
		0	
14 4 4007	<b>Executive &amp; Compliance Vehicle Reserve</b> Executive & Compliance Vehicle Reserve - Transfer from Reserve ODA	171,000 18,000 189,000	
12 4 1010	<b>Carried Forward Projects Reserve</b> Building Construction Building Construction - Carry Forwards (Post LTFP) Transport Construction Shenton Road J12270 Directional Signage C/fwd J12005 Parks & Reserves - Carry Forwards (Post LTFP) Cat Management Program	170,931 101,333 801,057 34,257 5,000 291,421 3,750 1,407,749	LTFP
03 4 1003	<b>Unspent Grants Reserve</b> LGGC Financial Assistance Grants - Prepaid 17/18 for 18/19 Expenditure LGGC Local Road Grant - Prepaid 17/18 for 18/19 Expenditure	435,089 242,507 677,596	
N/A	<b>Unspent Royalties for Regions Grant Reserve</b> Nil	0 0	
14 4 2013	<b>Unspent Loan Funds Reserve</b> Unspent Loan Funds Reserve - Transfer from Reserve	0 0	
10 4 1001	<b>Refuse Site Environmental Works Reserve</b> Refuse Site Environmental Works Reserve - Transfer from Reserve	35,000 35,000	
12 4 1011	<b>Contribution to Works Reserve</b> Nil	0 0	
	<b>Road Safety Programs Reserve</b> Nil	0 0	
12 4 1012	<b>Collie River (Eaton Drive) Bridge Construction Reserve</b> Eaton Drive - Extension of 2nd Carriage Way (J12657) Eaton Drive Scheme Expenditure - Scheme Refunded \$ 8,000	0 4,328 4,328	Refer Expenditure GL 12 1 1505
12 4 1013	<b>Eaton Drive - Access Construction Reserve</b> Eaton Drive Scheme Expenditure - Scheme Refunded	1,568 1,568	Refer Expenditure GL 12 1 1505
12 4 1013	<b>Eaton Drive - Scheme Construction Reserve</b> Eaton Drive Scheme Expenditure - Scheme Refunded	2,104 2,104	Refer Expenditure GL 12 1 1505
N/A	<b>Emergency Services Reserve</b> Nil	0 0	
10 4 1002	<b>Refuse &amp; Recycling Bin Replacement Reserve</b> Nil	0 0	
10 4 1003	<b>Recycling Education Reserve</b> Waste Education Expenses	21,555 21,555	Refer Expenditure GL 10 1 1005



## Appendix A

### Interest Expense - Borrowings

			2018/19
<b>Existing Loans</b>		Loan #	
Administration Centre		49	(1,332)
Eaton Rec Ctr		59	(24,819)
Gravel Pit Purchase		61	(7,981)
Rec Ctr Extensions		63	(2,190)
Eaton Office Extension		65	(12,949)
Depot Land Purchase		66	(24,425)
Eaton Bowling Club SSL		67	(504)
Eaton Rec Ctr - Equipment		68	(1,716)
Glen Huon Oval Club Rooms		69	(39,699)
<b>Total Existing Loans</b>			<b>(115,615)</b>
<b>Proposed Loans</b>			
Administration Centre - Eaton		New	0
Developer Contribution Plan - Wanju and Waterloo Industrial Park		New	(12,375)
Dardanup Office		New	0
Eaton Rec Ctr (Outdoor Courts)		New	0
<b>Total Proposed Loans</b>			<b>(12,375)</b>
<b>Total Borrowing Interest Expense</b>			<b>(127,990)</b>

### Interest Revenue - Self Supporting Loan Reimbursements

			Loan #	
<b>Self Supporting Loan Revenue</b>				
Eaton Bowling Club SSL	Interest		67	504
<b>Total SSL Revenue</b>				<b>504</b>

### State Govt Guarantee Fee - Borrowings

			Loan #	
<b>Existing Loans</b>	Sch GL Allocation			
Administration Centre	14 GL 14 1 2044		49	(61)
Eaton Rec Ctr	11 GL 11 1 4050		59	(2,828)
Gravel Pit Purchase	13 GL 13 1 8003		61	(877)
Rec Ctr Extensions	11 GL 11 1 4050		63	(328)
Eaton Office Extension	14 GL 14 1 2044		65	(1,309)
Depot Land Purchase	12 GL 12 1 1008		66	(3,962)
Eaton Bowling Club SSL	11 GL 11 1 3012		67	(55)
Eaton Rec Ctr - Equipment	11 GL 11 1 4050		68	(366)
Glen Huon Oval Club Rooms	11 GL 11 1 3012		69	(7,110)
<b>Total Existing Loans</b>				<b>(16,896)</b>
<b>Proposed Loans</b>				
Administration Centre - Eaton			New	0
Developer Contribution Plan - Wanju and Waterloo Indust	10 GL 10 1 6024		New	(3,004)
Dardanup Office			New	0
Eaton Rec Ctr (Outdoor Courts)	11 GL 11 1 4050		New	0
<b>Total Proposed Loans</b>				<b>(3,004)</b>
<b>Total Borrowing Govt Guarantee Fee</b>				<b>(19,900)</b>

### State Govt Guarantee Fee Revenue - Borrowings

			Loan #	
<b>Self Supporting Loan Revenue</b>	Sch GL Allocation			
Eaton Bowling Club SSL	11 GL 11 2 3007		67	55
<b>Total SSL Govt Guarantee Fee Revenue</b>				<b>55</b>

**Appendix B**

Budget Estimate  
2018/19

**PLANT OPERATIONAL EXPENDITURE**

Plant #	Rego	Description		Fuel & Oil	Tyres	Parts & Repairs	Repair Wages	Licenses	Insurance	Dep'n	Total
<b>Sch 5 - Animal Control</b>											
P012A	DA8222	Compliance	Ranger 1	2,500	750	2,800		756	545.45	3,500	10,851
P017A	DA9287	Compliance	Ranger 2	2,500	750	280		756	588.89	3,500	8,375
											19,226
<b>Sch 7 - Health Administration</b>											
P021A	DA 9605	Compliance	PEHO	2,500	750	500	0	756	504.92	3,200	8,211
											8,211
<b>Sch 8 - Culture &amp; Community Services</b>											
P027A	DA 563	Compliance	MCS	2,000	250	500	0	756	528.52	3,200	7,235
											7,235
<b>Sch 10 - Town Planning</b>											
P023A	DA 329	Compliance	Princ SPO	2,000	750	500	0	756	534.51	2,600	7,141
P018A	DA 613	Compliance	SPO	2,000	250	500	0	756	547.62	3,200	7,254
											14,394
<b>Sch 11 - Recreation Centre</b>											
P015A	1CUW501	Executive	MRC	4,000	750	500	0	706	466.64	3,000	9,423
											9,423
<b>Sch 13 - Building Control</b>											
P014A	DA 8763	Compliance	PBS	2,000	750	500	0	756	594.50	4,000	8,601
											8,601
<b>Sch 14 - Administration Overheads</b>											
P001A	0 DA	CEO	CEO	3,000	750	500	0	781	860.09	6,300	12,191
P029A	DA 10181	Executive	DC&CS	3,000	750	500	0	706	562.69	3,300	8,819
P003A	DA 004	Executive	MDS	2,000	250	500	0	781	527.83	5,200	9,259
P022A	DA 9668	Executive	MIS	4,000	250	500	0	756	521.96	3,300	9,328
P026A	008 DA	Executive	MG&HR	2,000	250	500	0	756	652.11	3,300	7,458
P007A	DA 0	Executive	MFS	2,000	250	500	0	706	665.17	3,300	7,421
P016A	DA 9295	Compliance	MIT	2,000	250	500	0	706	630.40	3,300	7,386
											61,862
<b>Sch 14 - Public Works Overheads - Vehicles</b>											
P008A	DA 017	Executive	DE&DS	3,500	750	500	0	781	769.65	5,000	11,301
P002A	DA 955	Compliance	AM	2,500	250	500	0	781	558.36	4,000	8,589
P004A	DA 1314	Compliance	M Ops	2,500	250	500	0	756	525.35	4,000	8,531
P010A	DA 8170	Compliance	PWS	4,000	250	500	0	756	645.97	4,000	10,152
P011A	DA 005	Compliance	PGS	3,000	250	500	0	756	583.84	3,000	8,090
P013A	DA 8300	Compliance	ETO	3,000	250	500	0	756	607.91	3,500	8,614
P020A	DA9376	Compliance	ECO	3,000	250	500	0	706	485.76	3,000	7,942
P024A	DA 429	Compliance	Dev Engineer	2,000	250	500	0	706	536.62	3,000	6,993
P028A	DA 10091	Compliance	Mtce Coord	2,000	250	500	0	756	555.67	3,000	7,062
New	TBA	Compliance	New 2018/19 Network Inspector	2,000	250	500	0	756	0.00	3,000	6,506
											83,779
<b>Sch 14 - Public Works Overheads - Sundry Plant</b>											
P050A	N/A	Sundry Plant & Trailers		15,000	0	10,000	0	800	3,895.97	5,000	34,696
											34,696
<b>Allocated to Schedules</b>				<b>80,000</b>	<b>10,750</b>	<b>24,580</b>	<b>0</b>	<b>19,500</b>	<b>17,896.40</b>	<b>94,700</b>	<b>247,426</b>

**Appendix B**  
**Budget Estimate**  
**2018/19**  
**PLANT OPERATIONAL EXPENDITURE**

<b>Parks &amp; Gardens</b>											
P053A	DA10214	Ute	2,000	250	500	200	756	384.32	3,000		7,090
P059A	DA 9781	Tractor - Eaton	3,000	750	4,000	400	756	452.41	6,700		16,058
P064A	DA 9279	Ute	3,000	750	500	200	756	401.21	3,400		9,007
P067A	DA 9219	Truck	3,500	750	1,500	500	756	1,076.13	9,400		17,482
P068A	DA 9406	Ute	3,000	750	500	200	756	360.52	3,100		8,667
P069A	DA 9136	Ute	2,000	250	500	200	756	397.30	3,100		7,203
P070A	DA 9429	Ride on Mower	2,000	250	6,000	200	756	0.00	4,100		13,306
P071A	DA 9581	Truck	2,500	250	1,500	500	756	613.00	5,000		11,119
P072A	DA 648	Ute	2,500	250	500	200	756	300.37	1,300		5,806
<b>New</b>	<b>TBA</b>	<b>3T Truck</b>						<b>0.00</b>	<b>5,000</b>		<b>9,506</b>
											<b>105,245</b>
<b>Transport</b>											
P051A	DA 8200	Ute	3,000	250	500	200	756	354.47	2,600		7,660
P052A	DA 588	Ute	3,000	250	500	200	756	354.47	2,600		7,660
P054A	DA 9774	Grader	12,000	1,000	7,500	1,000	756	3,744.77	33,000		59,001
P055A	DA 698	Grader	12,000	1,000	7,500	1,000	756	3,752.82	33,000		59,009
P056A	DA 873	Loader	12,000	1,000	7,500	1,000	756	2,218.62	21,000		45,475
P057A	DA 628	Truck	10,000	750	3,500	500	756	1,417.62	14,000		30,924
P058A	DA 325	Truck	6,000	250	3,500	500	756	1,677.35	14,000		26,683
P060A	DA 2833	Tractor - Dardanup	4,500	250	4,000	400	756	794.84	7,600		18,301
P062A	DA 8457	Maintenance Truck	6,000	250	3,500	500	756	913.67	4,900		16,820
P065A	DA 9513	Maintenance Truck	6,000	250	3,500	500	756	1,123.40	11,000		23,129
P073A	DA8514	Handyman Ute	3,000	250	500	200	756	365.00	2,600		7,671
											<b>302,333</b>
<b>Allocated to Works</b>			<b>103,500</b>	<b>10,000</b>	<b>58,000</b>	<b>9,100</b>	<b>15,876</b>	<b>20,702.29</b>	<b>190,400</b>		<b>407,578</b>
<b>TOTAL PLANT</b>			<b>183,500</b>	<b>20,750</b>	<b>82,580</b>	<b>9,100</b>	<b>35,376</b>	<b>38,598.69</b>	<b>285,100</b>		<b>655,005</b>

**Appendix C**

Budget Estimate  
2018/19

**BUILDING MAINTENANCE EXPENDITURE**

Job #	Description	Salaries & Wages	Overheads 238%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
<b>Sch 7 - Health Administration</b>											
J07001	Eaton Family Centre	1,566	3,734	0	0	2,777	1,117	0	0	3,152	12,346
											12,346
<b>Sch 8 - Senior Citizens Centres</b>											
J08001	Eaton Senior Citizens Centre	1,566	3,734	0	0	326	0	0	0	1,713	7,339
											7,339
<b>Sch 10 - Refuse Sites</b>											
J10201	Banksia Road Refuse Site	105,759	252,182	0	0	68,127	8,381	0	0	513	434,962
J10203	Recycling Facility	0	0	0	0	77	0	0	0	0	77
											435,039
<b>Sch 10 - Public Conveniences</b>											
J10001	Eaton Foreshore Toilets	6,143	14,648	0	0	1,602	1,117	0	0	183	23,693
J10002	Watson Street Reserve Toilets	3,761	8,968	0	0	387	0	0	360	0	13,476
J10003	Eaton Tennis Toilets	3,167	7,552	0	0	0	0	0	0	0	10,719
J10004	Ferguson Hall Toilets	1,000	2,385	0	0	36	0	0	0	0	3,421
J10005	Dardanup Oval Toilets	6,078	14,493	0	0	1,542	0	0	0	151	22,264
J10006	Burekup Tennis Toilets	1,614	3,849	0	0	60	0	0	0	0	5,523
J10007	Wellington Mills Toilets	6,850	16,334	0	0	3,219	307	0	0	131	26,841
J10008	Millbridge Toilets	3,815	9,097	0	0	190	0	0	0	0	13,102
J10020	Vandalism - Public Conveniences	0	0	0	0	401	0	0	0	0	401
											119,439
<b>Sch 11 - Public Halls &amp; Civic Centres</b>											
J11001	Eaton Hall	1,000	2,385	0	0	1,085	168	0	2,885	1,630	9,152
J11002	Dardanup Hall	9,636	22,977	0	0	5,210	3,213	0	0	4,247	45,283
J11003	Burekup Hall	1,000	2,385	0	0	1,428	0	0	0	2,362	7,175
J11004	Ferguson Hall	3,634	8,665	0	0	2,275	0	0	0	1,165	15,739
J11005	Waterloo Hall	1,819	4,337	0	0	3,369	0	0	0	1,097	10,622
J11006	Dardanup Community Centre	1,000	2,385	0	0	1,112	698	0	1,099	1,507	7,800
J11007	Don Hewison Centre	1,000	2,385	0	0	1,253	866	0	1,255	766	7,525
J11008	CWA Hall	1,188	2,833	0	0	356	0	0	0	370	4,747
J11015	Vandalism - Halls	1,000	2,385	0	0	0	0	0	0	0	3,385
J11016	Graffiti Removal	0	0	0	0	324	0	0	0	0	324
											111,751
<b>Sch 11 - Sporting Facilities</b>											
J11050	Eaton Football Club Rooms (Pratt Road)	0	0	0	0	939	0	0	2,145	1,878	4,962
J11051	Softball Association Club Rooms	0	0	0	0	1,587	0	0	0	4,926	6,513
J11052	Eaton Tennis & Basket Ball Courts & Rooms	1,024	2,442	0	0	27	0	0	0	28	3,520
J11053	Eaton Bowling Club	0	0	0	0	820	0	0	0	4,059	4,879
J11054	Dardanup Oval Club Rooms	1,229	2,931	0	0	5,596	0	0	0	1,703	11,459
J11055	Burekup Tennis Courts	0	0	0	0	0	0	0	0	0	0
J11056	Dardanup Equestrian Centre	0	0	0	0	938	0	0	0	575	1,513
J11057	Glen Huon Club Room - Football	0	0	0	0	2,500	0	0	0	3,010	5,510
J11058	Glen Huon Change Rooms - Football	0	0	0	0	2,500	0	0	0	2,600	5,100
											43,455
<b>Sch 11 - Recreation Centre</b>											
J11405	Eaton Recreation Centre	42,320	0	0	0	62,000	49,477	1,500	9,955	14,707	179,958
											179,958
<b>Sch 12 - Depots</b>											
J12001	Dardanup Depot	0	0	640	0	3,000	559	0	2,095	438	6,731
J12002	Eaton Depot	0	0	0	0	2,000	1,676	0	780	560	5,016
J12004	Dardanup Depot - Martin Pelusey	25,000	59,613	0	0	17,000	6,984	0	1,425	4,249	114,271
											126,018
<b>Sch 13 - Tourism</b>											
J13001	Millars Creek Tourist Bay	0	0	0	0	1,068	0	0	0	28	1,096
J13002	Dardanup Tourist Bay	0	0	0	0	1,068	0	0	0	36	1,104
											2,199
<b>Sch 14 - Administration Centres</b>											
J14301	Administration Centre - Eaton	45,624	108,790	0	0	34,399	48,350	0	8,250	6,639	252,053
J14302	Dardanup Office	10,664	25,428	0	0	8,192	6,425	0	1,568	2,738	55,015
											307,068
<b>TOTAL</b>		<b>288,457</b>	<b>586,914</b>	<b>640</b>	<b>0</b>	<b>238,790</b>	<b>129,339</b>	<b>1,500</b>	<b>31,817</b>	<b>67,158</b>	<b>1,344,614</b>

## Appendix D

Budget Estimate

2018/19

### BUILDING MAJOR MAINTENANCE

Job #	Description	Notes	Salaries & Wages	Overheads 238%	Plant	Stores Issues	Good & Services	TOTAL
<b>Sch 7 - Health Administration</b>								
TBA	Eaton Family Centre		0	0	0	0	0	0
0								
<b>Sch 8 - Senior Citizens Centres</b>								
TBA	Eaton Senior Citizens Centre		0	0	0	0	0	0
0								
<b>Sch 10 - Public Toilets</b>								
TBA	Eaton Foreshore Toilets		0	0	0	0	0	0
J10701	Watson Street Toilets		0	0	0	0	0	0
TBA	Eaton Tennis Toilets		0	0	0	0	0	0
TBA	Ferguson Hall Toilets		0	0	0	0	0	0
TBA	Dardanup Oval Toilets		0	0	0	0	0	0
TBA	Burekup Tennis Toilets		0	0	0	0	0	0
TBA	Wellington Mills Toilets		0	0	0	0	0	0
TBA	Millbridge Toilets		0	0	0	0	0	0
0								
<b>Sch 10 - Refuse Site</b>								
TBA	Upgrades		0	0	0	0	0	0
0								
<b>Sch 11 - Public Halls &amp; Civic Centres</b>								
J11701	Eaton Youth Centre		0	0	0	0	0	0
J11702	Dardanup Hall		0	0	0	0	0	0
J11703	Burekup Hall		0	0	0	0	0	0
J11704	Ferguson Hall		0	0	0	0	0	0
J11705	Waterloo Hall		0	0	0	0	0	0
J11706	Dardanup Community Centre		0	0	0	0	0	0
J11707	Don Hewison Centre		0	0	0	0	0	0
J11708	CWA Hall		0	0	0	0	0	0
0								
<b>Sch 11 - Sporting Facilities</b>								
TBA	Eaton Football Club Rooms		0	0	0	0	0	0
TBA	Softball Association Club Rooms		0	0	0	0	0	0
TBA	Eaton Tennis & Basket Ball Courts & Rooms		0	0	0	0	0	0
TBA	Eaton Bowling Club		0	0	0	0	0	0
J11806	Dardanup Oval Club Rooms & Courts		0	0	0	0	0	0
TBA	Burekup Tennis Courts & Rooms		0	0	0	0	0	0
TBA	Dardanup Equestrian Centre		0	0	0	0	0	0
0								
<b>Sch 11 - Eaton Recreation Centre</b>								
J11807	Upgrades		0	0	0	0	0	0
0								
<b>Sch 12 - Depots</b>								
TBA	Dardanup Depot		0	0	0	0	0	0
TBA	Eaton Depot		0	0	0	0	0	0
0								
<b>Sch 13 - Tourism</b>								
TBA	Millars Creek Tourist Bay		0	0	0	0	0	0
TBA	Dardanup Tourist Bay		0	0	0	0	0	0
0								
<b>Sch 14 - Administration Centres</b>								
J14351	Administration Centre - Eaton	1	0	0	0	0	12,000	12,000
TBA	Dardanup Office		0	0	0	0	0	0
12,000								
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>

**Notes**

1 Lease Cost - Transportable Building

**Appendix E**

Budget Estimate  
2018/19

**PARKS & RESERVES MAINTENANCE EXPENDITURE**

Job #	Description	Salaries & Wages	Overheads 238.48%	Plant	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
<i>Ovals</i>											
J11200	Dardanup Oval	9,668	23,057	1,075	0	34,503	6,702	0	1,880	0	76,885
J11201	Eaton Oval	18,102	43,170	2,534	0	41,012	2,042	0	0	350	107,210
J11202	Glen Huon Oval	28,599	68,204	2,624	0	37,351	2,802	0	0	1,300	140,880
J11203	Burekup Oval	1,620	3,863	120	0	0	0	0	0	0	5,603
<i>Eaton Townsite</i>											
J11215	Eaton Administration Centre Gardens	5,408	12,897	503	0	695	0	0	0	0	19,503
J11216	Hale Street Reserve	6,467	15,423	858	0	1,535	825	0	0	0	25,108
J11217	Eaton Foreshore	77,319	184,393	13,886	0	41,797	5,266	0	6,175	1,450	330,286
J11218	Millard Street	5,326	12,702	1,422	0	5,184	0	0	0	20	24,654
J11219	Watson Street	8,196	19,546	2,380	0	4,678	825	0	0	0	35,625
J11220	Lofthouse Avenue	22,113	52,736	2,467	0	11,256	2,970	0	108	210	91,860
J11221	Pratt Road Reserve	16,082	38,353	2,086	0	818	0	0	0	650	57,989
J11222	Parkridge Estate Reserves	78,631	187,522	14,110	0	28,471	1,650	0	0	90	310,474
J11223	Sindhi Close Park	16,900	40,304	1,753	0	2,391	1,155	0	0	0	62,503
J11224	Eaton Skate Park	8,703	20,755	1,814	0	3,259	0	0	0	260	34,791
J11225	Lusitano Park	6,555	15,633	939	0	1,758	743	0	0	0	25,628
J11226	Eaton Bowling Club Verges	1,197	2,855	50	0	100	0	0	0	0	4,202
J11227	Eaton Drive / Lavender Way Reserve	13,189	31,454	1,363	0	1,667	693	0	0	0	48,366
J11228	Recreation Centre Surrounds	24,713	58,936	3,266	0	19,217	0	0	0	0	106,132
J11229	Entry Statements	5,980	14,261	1,158	0	773	0	0	0	0	22,172
J11230	Lot 152 Recreation Drive	5,047	12,036	428	0	545	825	0	0	0	18,881
J11279	Millbridge Gardens	31,225	74,466	6,605	0	1,046	18,150	0	1,075	190	132,757
J11231	Eaton Drive Islands	11,674	27,841	3,016	0	2,442	0	0	0	0	44,973
J11278	Lot 60 Old Coast Road	0	0	0	0	0	0	0	0	0	0
J11282	Verge Mtce - Eaton	67,048	159,898	9,064	0	5,958	0	0	0	0	241,968
J11285	Hunter Park - Millbridge	28,692	68,426	4,500	0	24,938	0	0	0	0	126,556
J11286	Castlereagh Park - Millbridge	12,220	29,143	1,470	0	15,515	0	0	0	0	58,348
J11287	Cadell Park - Millbridge	13,222	31,532	1,785	0	16,470	264	0	860	130	64,263
J11288	Gary Engel Park - Millbridge	6,675	15,919	859	0	10,210	24,750	0	0	0	58,413
J11289	Ord Park - Millbridge	2,884	6,878	470	0	9,720	0	0	0	0	19,952
J11290	Illawarra Park - Millbridge	5,515	13,152	734	0	13,202	165	0	0	0	32,768
J11291	Hatfield Way Park - Millbridge	0	0	0	0	0	0	0	0	0	0
J11292	Torrens Loop - Millbridge	3,227	7,696	354	0	8,129	0	7,696	0	0	19,406
J11293	Millars Creek East - Millbridge	18,798	44,830	2,466	0	7,357	990	0	215	0	74,656
J11294	Millars Creek West - Millbridge	19,750	47,100	2,396	0	6,985	0	0	0	0	76,231
J11295	Millbridge Verges	90,799	216,540	15,102	0	42,133	0	0	0	0	364,574
J11296	Ducan Loop Reserve - Millbridge	4,517	10,772	1,724	0	3,163	0	10,772	0	0	20,176
J11297	Hazelgrove Reserve - Millbridge	4,220	10,064	300	0	8,100	0	0	0	0	22,684
J11298	Primrose Vista	2,000	4,770	0	0	2,000	0	4,770	0	0	8,770
J11299	Beaufot Loop	2,000	4,770	0	0	2,000	0	4,770	0	0	8,770
<i>Burekup</i>											
J11240	Burekup Reserve	6,984	16,656	737	0	13,582	0	0	572	0	38,531
J11241	McCaughan Park	1,234	2,943	34	0	5,923	924	0	723	0	11,780
J11242	Skate Park - Burekup	1,215	2,898	332	0	245	0	0	0	120	4,809
J11283	Verge Mtce - Burekup	9,625	22,954	1,698	0	2,678	0	0	0	0	36,955
<i>Dardanup</i>											
J11250	Dardanup Office - Gardens	3,337	7,958	701	0	2,047	0	0	0	0	14,043
J11251	Eustace Fowler Park	11,602	27,669	1,559	0	3,796	0	0	1,613	0	46,239
J11252	Carramar Park	2,043	4,872	362	0	5,167	0	0	0	390	12,834
J11253	Skate Park - Dardanup	1,559	3,718	497	0	22	0	0	0	150	5,946
J11254	Don Hewison Centre Gardens	1,013	2,416	33	0	1,022	0	0	0	0	4,484
J11255	Dardanup Verges	17,946	42,798	4,493	0	9,090	0	0	0	0	74,327
J11284	Verge Mtce - Dardanup	6,148	14,662	825	0	1,298	0	0	0	0	22,933
<i>Rural</i>											
J11265	Gnomesville	2,102	5,013	282	0	259	0	0	0	0	7,656
<i>Sundry</i>											
J11270	Islands / Roundabouts	1,321	3,150	68	0	1,625	330	0	0	0	6,494
J11271	Drainage Reseves	9,646	23,004	1,597	0	492	0	0	4,300	0	39,039
J11272	Verge Maintenance	35,257	84,082	2,986	0	5,755	0	0	0	0	128,080
J11273	Tree Pruning	0	0	0	0	0	0	0	0	0	0
J11274	Sundry	3,588	8,557	2,534	0	4,475	0	0	928	250	20,331
J11275	Storm Damage	10,567	25,201	610	0	89	0	0	0	0	36,467
J11276	Plant Nursery (Refuse Site)	0	0	0	0	0	0	0	0	0	0
J11277	Vandalism - Parks & Gardens	2,205	5,259	578	0	384	0	0	0	0	8,426
J11280	Paths / Drains	1,622	3,868	408	0	549	0	0	0	0	6,447
J11281	Graffiti Removal	69	165	0	0	1,499	0	0	0	0	1,733
		0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>813,364</b>	<b>1,939,735</b>	<b>126,015</b>	<b>0</b>	<b>476,375</b>	<b>72,070</b>	<b>0</b>	<b>18,448</b>	<b>5,558</b>	<b>3,451,566</b>

## Appendix F

Budget Estimate  
2018/19

### PARKS & RESERVES UPGRADES EXPENDITURE

Job #	Description	Notes	Salaries &		Plant	Stores Issues	Goods & Services	TOTAL
			Wages	Overheads 238%				
	<b>Ovals</b>							
TBD	Dardanup Oval		0	0	0	0	0	0
J11301	Eaton Oval		0	0	0	0	0	0
TBD	Glen Huon Oval		0	0	0	0	0	0
TBD	Burekup Oval		0	0	0	0	0	0
	<b>Eaton Townsite</b>							
TBD	Eaton Administration Centre Gardens		0	0	0	0	0	0
J11311	Hale Street Reserve		0	0	0	0	0	0
J11312	Eaton Foreshore		0	0	0	0	0	0
J11313	Millard Street		0	0	0	0	0	0
J11314	Watson Street		0	0	0	0	0	0
TBD	Lofthouse Avenue		0	0	0	0	0	0
TBD	Pratt Road Reserve		0	0	0	0	0	0
J11304	Parkridge Estate Reserves		0	0	0	0	0	0
J11315	Sindhi Close Park		0	0	0	0	0	0
J11319	Eaton Skate Park		0	0	0	0	0	0
J11320	Lusitano Park		0	0	0	0	0	0
TBD	Eaton Bowling Club Verges		0	0	0	0	0	0
TBD	Eaton Drive / Lavender Way Reserve		0	0	0	0	0	0
J11323	Eaton Town Centre		0	0	0	0	0	0
TBD	Recreation Centre Surrounds		0	0	0	0	0	0
J11325	Collie River Banks		0	0	0	0	0	0
J11305	Glen Huon		0	0	0	0	0	0
	<b>Burekup</b>							
J11303	Dardanup Reserves		0	0	0	0	0	0
TBD	McCaughan Park		0	0	0	0	0	0
TBD	Skate Park - Burekup		0	0	0	0	0	0
	<b>Dardanup</b>							
TBD	Dardanup Office - Gardens		0	0	0	0	0	0
TBD	Eustace Fowler Park		0	0	0	0	0	0
TBD	Carramar Park		0	0	0	0	0	0
TBD	Skate Park - Dardanup		0	0	0	0	0	0
	<b>Rural</b>							
J11302	Gnomesville		0	0	0	0	0	0
	<b>Sundry</b>							
TBD	Verges & Islands		0	0	0	0	0	0
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes  
1

**Appendix G  
DEPRECIATION**

Account Number	Description	2018/19 Budget Estimate
		\$
04 1 1999	<b>Schedule 4 - Members of Council</b>	
	Existing Assets	0
	Forecast Adjustments	0
		0
05 1 1999	<b>Schedule 5 - Fire Fighting</b>	
	Existing Assets	130,000
	Forecast Adjustments	0
		130,000
05 1 3999	<b>Schedule 5 - Ranger Services</b>	
	Existing Assets	0
	Forecast Adjustments	0
		0
07 1 1999	<b>Schedule 7 - Infant Health</b>	
	Existing Assets	30,000
	Forecast Adjustments	0
		30,000
07 1 4999	<b>Schedule 7 - Health Administration</b>	
	Existing Assets	3,500
	Forecast Adjustments	0
		3,500
07 1 5999	<b>Schedule 7 - Pest Control</b>	
	Existing Assets	0
	Forecast Adjustments	0
		0
08 1 4999	<b>Schedule 8 - Education</b>	
	Existing Assets	20,000
	Forecast Adjustments	0
		20,000
08 1 7999	<b>Schedule 8 - Other Welfare</b>	
	Existing Assets	0
	Forecast Adjustments	0
		0
10 1 1999	<b>Schedule 10 - Sanitation / Refuse Site</b>	
	Existing Assets	30,000
	Forecast Adjustments	0
		30,000
10 1 6999	<b>Schedule 10 - Town Planning</b>	
	Existing Assets	500
	Forecast Adjustments	0
		500
10 1 7999	<b>Schedule 10 - Other Community Amenities</b>	
	Existing Assets	10,000
	Forecast Adjustments	0
		10,000
11 1 1999	<b>Schedule 11 - Public Halls</b>	
	Existing Assets	130,000
	Forecast Adjustments	0
		130,000
11 1 3999	<b>Schedule 11 - Parks &amp; Reserves</b>	
	Existing Assets	400,000
	Forecast Adjustments	0
		400,000
11 1 4999	<b>Schedule 11 - Recreation Centre</b>	
	Existing Assets	240,000
	Forecast Adjustments	0
		240,000

**Appendix G  
DEPRECIATION**

Account	Description	2018/19 Budget Estimate
Number		\$
11 1 6999	<b>Schedule 11 - Library - Eaton</b> Existing Assets Forecast Adjustments	10,000
		10,000
11 1 7999	<b>Schedule 11 - Library - Dardanup</b> Existing Assets Forecast Adjustments	1,000
		1,000
12 1 1999	<b>Schedule 12 - Roads</b> Existing Assets Forecast Adjustments	3,300,000
		0
		3,300,000
13 1 2999	<b>Schedule 13 - Tourism</b> Existing Assets Forecast Adjustments	0
		0
		0
13 1 3999	<b>Schedule 13 - Building Control</b> Existing Assets Forecast Adjustments	500
		0
		500
14 1 2999	<b>Schedule 14 - Administration Overheads</b> Existing Assets Forecast Adjustments	220,000
		0
		220,000
14 1 4599	<b>Schedule 14 - Public Works Overheads</b> Existing Assets Forecast Adjustments	1,500
		0
		1,500
PLANT	<b>Schedule 14 - Plant</b> Existing Assets Forecast Adjustments	288,600
		0
		288,600
	<b>TOTAL</b>	<b>4,815,600</b>

## Appendix - H

Budget Estimate  
2018/19

### DISPOSAL OF ASSETS

Account	Description	2018/19		
Number	Notes	Sale Price	Written Down Value	Profit (Loss) on Disposal
		\$	\$	\$
05 4 1002	<b>Schedule 5 - Fire Prevention</b> Vehicle BFB Unit	0	0	0
		0	0	0
05 4 3002	<b>Schedule 5 - Ranger Services</b> Vehicle Ranger 1 Vehicle Ranger 2	0 0	0 0	0 0
		0	0	0
07 4 4001	<b>Schedule 7 - Health Administration</b> Vehicle Principal EHO	13,000	13,000	0
		13,000	13,000	0
10 4 6001	<b>Schedule 10 - Town Planning</b> Vehicle Senior Planning Officer Vehicle Princ SPO	0 0	0 0	0 0
		0	0	0
10 4 6003	<b>Schedule 10 - Town Planning</b>	0	0	0
		0	0	0
11 4 3004	<b>Schedule 11 - Parks &amp; Reserves</b> Vehicle P&G Supervisor Vehicle Works Ute Vehicle Works Ute Vehicle Works Ute Vehicle Works Ute - Tipper Chassis Vehicle Quad Bike Vehicle Tractor Vehicle Ride-on Mower Vehicle Tip Truck Trailer Trailer Trailer Trailer Vehicle 3 t Truck Vehicle Works Ute Vehicle Backhoe Loader Vehicle Skid Steer	0 0 0 0 0 0 0 0 0 0 303 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 303 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
		303	303	0
11 4 4005	<b>Schedule 11 - Recreation Centre</b> Vehicle Manager	0	0	0
		0	0	0
12 4 2001	<b>Schedule 12 - Transport</b> Vehicle Fuel Ute Vehicle Works Ute Vehicle Works Ute Trailer Trailer Vehicle Tray Top Truck Vehicle Grader Vehicle Loader Vehicle Tip Truck Vehicle Tip Truck Vehicle Tractor Trailer Trailer Water Tank - Truck Mounted	0 13,871 0 0 0 0 0 0 0 30,723 0 5,045 0	0 0 0 0 0 0 0 0 0 30,723 0 5,045 0	0 0 0 0 0 0 0 0 0 0 0 0 0
		49,639	49,639	0
13 4 2003	<b>Schedule 13 - Building Control</b> Vehicle Principal Building Surveyor	0	0	0
		0	0	0

## Appendix - H

Budget Estimate  
2018/19

### DISPOSAL OF ASSETS

<b>14 4 2003</b>	<b>Schedule 14 - Administration Overheads</b>					
	Vehicle	CEO	ODA	52,000	52,000	0
	Vehicle	Director C&CS	DA10181	0	0	0
	Vehicle	Manager Development Services	DA004	0	0	0
	Vehicle	Manager IS	DA 9668	0	0	0
	Vehicle	Manager G&HR	008DA	0	0	0
	Vehicle	Manager CS	DA563	18,000	18,000	0
	Vehicle	Manager Financial Services	DA0	18,000	18,000	0
	Vehicle	Manager Info Tech	DA9295	0	0	0
	Land	Refuse Site		0	0	0
	Land	Lot 220 Charterhouse St		0	0	0
	Land	Reserve 39158		1,165,000	0	1,165,000
				1,253,000	88,000	1,165,000
<b>14 4 4003</b>	<b>Schedule 14 - Public Works Overheads</b>					
	Vehicle	Director D&DS	DA017	34,000	34,000	0
	Vehicle	Manager Operations	DA1314	0	0	0
	Vehicle	Princ Works Supervisor	DA8170	0	0	0
	Vehicle	ETO	DA8300	18,000	18,000	0
	Vehicle	ETO	DA005	0	0	0
	Vehicle	ETO 4	NEW	0	0	0
	Vehicle	Manager - Assets	DA9295	0	0	0
	Vehicle	ECO	DA9376	0	0	0
	Vehicle	Devel Engineer	DA429	13,000	13,000	0
	Vehicle	Manager Assets	DA955	0	0	0
	Vehicle	Maintenance Coordinator	DA10091	13,000	13,000	0
				78,000	78,000	0
				1,393,942	228,942	1,165,000

**TOTAL**



## Appendix - I

INSURANCE				
Account Number	Cost Centre	Element Type	2018/19 Budget Estimate	Sundry Notes
			\$	
<b>Insurance - Property &amp; Buildings</b>				
<b>Sch 7 - Health Administration</b>				
J07001	Eaton Family Centre	300 3001	3,152	
<b>Sch 8 - Senior Citizens Centres</b>				
J08001	Eaton Senior Citizens Centre	300 3001	1,713	
<b>Sch 10 - Refuse Sites</b>				
J10201	Banksia Road Refuse Site	300 3001	513	
J10203	Recycling Facility	300 3001	0	
<b>Sch 10 - Public Conveniences</b>				
J10001	Eaton Foreshore Toilets	300 3001	183	
J10002	Watson St Toilets	300 3001	0	
J10003	Eaton Tennis Toilets	300 3001	0	
J10004	Ferguson Hall Toilets	300 3001	0	
J10005	Dardanup Oval Toilets	300 3001	151	
J10006	Burekup Tennis Toilets	300 3001	0	
J10007	Wellington Mills Toilets	300 3001	131	
J10008	Millbridge Toilets	300 3001	0	
J10020	Vandalism - Public Conveniences	300 3001	0	
<b>Sch 11 - Public Halls &amp; Civic Centres</b>				
J11001	Eaton Hall	300 3001	1,630	
J11002	Dardanup Hall	300 3001	4,247	
J11003	Burekup Hall	300 3001	2,362	
J11004	Ferguson Hall	300 3001	1,165	
J11005	Waterloo Hall	300 3001	1,097	
J11006	Dardanup Community Centre	300 3001	1,507	
J11007	Don Hewison Centre	300 3001	766	
J11008	CWA Hall	300 3001	370	
J11015	Vandalism - Halls	300 3001	0	
J11016	Graffiti Removal	300 3001	0	



**Appendix - I**

<b>INSURANCE</b>							
Account Number				Cost Centre	Element Type	2018/19 Budget Estimate	Sundry Notes
						\$	
	<b>Insurance - Vehicles</b>						
	<b>Sch 5 - Animal Control</b>						
P012A	DA8222	Compliance	Ranger 1	001	3024	545	
P017A	DA9287	Compliance	Ranger 2	001	3024	589	
	New	Compliance	Ranger 3	001	3024	0	
	<b>Sch 7 - Health Administration</b>						
P021A	DA 9605	Compliance	PEHO	001	3024	505	
	<b>Sch 8 - Community Development</b>						
P027A	TBA	Compliance	Coord C&CS	001	3024	529	
	<b>Sch 10 - Town Planning</b>						
P023A	DA 329	Compliance	PPO	001	3024	535	
P018A	DA 613	Compliance	MDS	001	3024	548	
	<b>Sch 11 - Recreation Centre</b>						
P015A	1CUW501	Executive	MRC	001	3024	467	
	<b>Sch 13 - Building Control</b>						
P014A	DA 8763	Compliance	PBS	001	3024	595	
	<b>Sch 14 - Administration Overheads</b>						
P001A	0 DA	CEO	CEO	001	3024	860	
P007A	DA10181	Executive	DCCS	001	3024	563	
P003A	DA 004	Executive	DEDS	001	3024	528	
P022A	DA 9668	Compliance	MIS	001	3024	522	
P026A	008DA	Compliance	MG&HR	001	3024	652	
P029A	DA0	Compliance	MFS	001	3024	665	
P016A	DA9295	Compliance	MIS	001	3024	630	
	<b>Sch 14 - Public Works Overheads - Vehicles</b>						
P008A	DA 017	Executive	DES	001	3024	770	
P002A	DA 955	Compliance	MES	001	3024	558	
P004A	DA 1314	Compliance	M Ops	001	3024	525	
P010A	DA 8170	Compliance	PWS	001	3024	646	
P011A	DA 005	Compliance	PGS	001	3024	584	
P013A	DA 8300	Compliance	ETO	001	3024	608	
P020A	DA9376	Compliance	ETO	001	3024	486	
P024A	DA 429	Compliance	Dev Engin	001	3024	537	
P028A	DA 10091	Compliance	Mtce Coord	001	3024	556	
TBD	New	Compliance	Surveyor	001	3024	0	New 2017/18
TBD	New	Compliance	Network Insp	001	3024	0	New 2018/19

**Appendix - I**

<b>INSURANCE</b>					
<b>Account Number</b>		<b>Cost Centre</b>	<b>Element Type</b>	<b>2018/19</b>	
				<b>Budget Estimate</b>	<b>Sundry Notes</b>
					\$
	<b>Sch 14 - Public Works Overheads - Sundry Plant</b>				
P050A	N/A Sundry Plant & Trailers	001	3024	3,896	
	<b>Insurance - Vehicles</b>				
	<b>Allocated to Schedules</b>				
	<b>Parks &amp; Gardens</b>				
P073A	DA10214 Handyman Ute	001	3024	397	
P059A	DA 9781 Tractor - Eaton	001	3024	452	
P060A	DA 2833 Tractor - Dardanup	001	3024	795	
P064A	DA 9279 Ute	001	3024	401	
P067A	DA 9219 Truck	001	3024	1,076	
P068A	DA 9406 Ute	001	3024	361	
P069A	DA 9136 Ute	001	3024	397	
P070A	DA 9429 Ride on Mower	001	3024	0	
P071A	DA 9581 Truck	001	3024	613	
P072A	DA 648 Ute	001	3024	300	
TBD	New Backhoe Loader	001	3024	0	
TBD	New 3t Truck	001	3024	0	
	<b>Transport</b>				
P053A	DA 8514 Ute	001	3024	384	
P051A	DA 8200 Ute	001	3024	354	
P052A	DA 588 Ute	001	3024	354	
P054A	DA 9774 Grader	001	3024	3,745	
P055A	DA 698 Grader	001	3024	3,753	
P056A	DA 873 Loader	001	3024	2,219	
P057A	DA 628 Truck Water Tank (Asset 01945) sits on	001	3024	1,418	
P058A	DA 325 Truck	001	3024	1,677	
P062A	DA 8457 Maintenance Truck	001	3024	914	
P065A	DA 9513 Maintenance Truck	001	3024	1,123	
TBD	New Road Sweeper	001	3024	0	
				<b>38,630</b>	

**Appendix J**  
**STAFF TRAINING**

Account Number	Description	2018/19 Budget Estimate
		\$
05 1 3011	Schedule 5 - Ranger Services	4,817
07 1 4010	Schedule 7 - Health Administration	2,293
08 1 7008	Schedule 8 - Community Services	4,368
10 1 6013	Schedule 10 - Town Planning	4,875
11 1 4011	Schedule 11 - Recreation Centre - Administration	7,268
11 1 6010	Schedule 11 - Library - Eaton	3,449
13 1 3013	Schedule 13 - Building Services	2,235
14 1 2039	Schedule 14 - Administration Overheads - Executive	12,447
14 1 2038	Schedule 14 - Administration Overheads - Corporate & Comm Services	30,913
14 1 2020	Schedule 14 - Administration Overheads - Development Services	2,518
14 1 4017	Schedule 14 - Public Works - Administration	33,093
14 1 4018	Schedule 14 - Public Works - Works (Inc Labour & Overheads)	73,767
<b>TOTAL</b>		<b>182,041</b>

**Appendix K**

**ACCOMMODATION / TRAVEL**

Account	Description	2018/19 Budget Estimate
Number		\$
05 1 3012	Schedule 5 - Ranger Services	2,150
07 1 4009	Schedule 7 - Health Administration	988
08 1 7012	Schedule 8 - Community Services	2,267
10 1 6014	Schedule 10 - Town Planning	2,193
11 1 4035	Schedule 11 - Recreation Centre	3,659
11 1 6011	Schedule 11 - Library Services	1,856
13 1 3014	Schedule 13 - Building Services	945
14 1 2019	Schedule 14 - Administration Overheads - Executive	6,303
14 1 2041	Schedule 14 - Administration Overheads - Corporate & Comm Services	14,534
14 1 2042	Schedule 14 - Administration Overheads - Development Services	878
14 1 4014	Schedule 14 - Public Works Administration	13,013
<b>TOTAL</b>		<b>48,785</b>

**Appendix L  
STAFF UNIFORMS**

Account Number	Description	2018/19	Full Time Equivalent Employees	\$ / FTE	2018/19 Budget Estimate
					\$
05 1 3006	<b>Schedule 5 - Ranger Services</b>				
	Annual Allowance	2018/19	4.00	\$347	1,388
					1,388
07 1 4014	<b>Schedule 7 - Health Administration</b>				
	Annual Allowance	2018/19	2.00	\$347	694
					694
08 1 7007	<b>Schedule 8 - Community Services</b>				
	Annual Allowance	2018/19	4.20	\$347	1,457
					1,457
10 1 6010	<b>Schedule 10 - Town Planning</b>				
	Annual Allowance	2018/19	3.80	\$347	1,319
					1,319
11 1 4012	<b>Schedule 11 - Recreation Centre - Administration</b>				
	Annual Allowance	2018/19	15.38	\$347	5,337
					5,337
11 1 6009	<b>Schedule 11 - Library - Eaton</b>				
	Annual Allowance	2018/19	4.00	\$347	1,388
					1,388
13 1 3010	<b>Schedule 13 - Building Services</b>				
	Annual Allowance	2018/19	1.90	\$347	659
					659
14 1 2016	<b>Schedule 14 - Administration Overheads</b>				
	Annual Allowance	2018/19	32.10	\$347	11,139
					11,139
14 1 4011	<b>Schedule 14 - Public Works - Administration</b>				
	Annual Allowance	2018/19	15.00	\$347	5,205
					5,205
	<b>TOTAL</b>				<b>28,586</b>

**Appendix M**  
**SUMMARY - SALARIES & WAGES (including Superannuation)**

	2018/19		Sundry Notes
	Employees	Budget Estimate	
	FTE	\$	
EXECUTIVE	<i>12.20</i>	<i>1,120,313</i>	
CORPORATE & COMMUNITY SERVICES	<i>44.78</i>	<i>3,779,103</i>	
ENGINEERING & DEVELOPMENT SERVICES	<i>59.80</i>	<i>4,948,476</i>	
<b>TOTAL</b>	<b>116.78</b>	<b>9,847,893</b>	



**2018/19**

**Schedule of Fees and Charges**

**2018/19  
Schedule of Fees and Charges**

		Page	Contents		Page
<b>Function 3 - General Purpose Income</b>			<b>Function 10 - Community Amenities</b>		
3.1 - Rates & Debtors	3		10.1 - Waste Management	7	
3.2 - Rates & Property Information Search Fees	3		- Rubbish Charges	7	
<b>Function 4 - Governance</b>			- Refuse Site (Tip) Fees	7	
4.1 - Sale of Electoral Rolls	3		- Septic Tank Fees	7	
4.2 - Minutes & Agendas	3		10.2 - Town Planning & Regional Development	8	
4.6 - Freedom of Information	3		10.3 - Cemetery Fees & Charges	9	
4.7 - Election Nomination Deposit Fee	3		10.4 - Environment	9	
<b>Function 5 - Law, Order &amp; Public Safety</b>			<b>Function 11 - Recreation &amp; Culture</b>		
5.1 - Fire Prevention	4		11.1 - Public Halls, Buildings	9	
5.2 - Animal Control - Dogs	4		11.2 - Parks, Gardens & Reserves	10	
- Animal Control - Cats	4		11.3 - Eaton Recreation Centre	11	
5.3 - Animal Control - Cattle Impounding	5		11.4 - Libraries	13	
5.4 - Abandoned Vehicles	5		<b>Function 12 - Transport</b>		
5.5 - Abandoned Trolleys	5		12.1 - Special Plate Series	14	
<b>Function 7 - Health</b>			- Verge Inspection Fees	14	
7.1 - Licence	6		- Contribution to Works, Roads, Pathways	14	
7.2 - Water Sampling	6		<b>Function 13 - Economic Services</b>		
7.3 - Other Charges - Health	6		13.1 - Caravan Parks & Camping Grounds	14	
7.4 - Pet Meat	6		- Building Control	14	
7.5 - Offensive Trades, Public Health, Food Hygiene	6		- Extractive Industries	15	
7.6 - Public Health	7		<b>Function 14 - Other Property &amp; Services</b>		
7.7 - Food Hygiene - Health	7		14.2 - Private Works	15	
			- Administration	15	
			- Events Application Fees	15	

## SHIRE OF DARDANUP - FEES &amp; CHARGES 2018/19

General		GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments
Description		Taxed	Free	Determination/ATO Ruling	Changed	2017/18	2018/19		& CHARGES 2018/19	Ledger #	Code	Type	
<b>FUNCTION 3 General Purpose Income</b>													
<b>3.1 Rates &amp; Debtors</b>													
3.1.1	Instalment Fee	X		31.1	2016	\$ 39.00	\$ 39.00	N	\$ 39.00	0321003		Regulatory	Local Government Act 1995
3.1.2	Instalment Fee - by arrangement	X		31.1	2016	\$ 39.00	\$ 39.00	N	\$ 39.00	0321003		Regulatory	Local Government Act 1995
3.1.3	Direct Debit Plan/Payment Arrangement (Annual Fee)	X		31.1	2016	\$ 39.00	\$ 39.00	N	\$ 39.00	0321003		Regulatory	Local Government Act 1995
3.1.4	Rates Notice Re-issue	X		ATO Private Ruling	2014	\$ 12.00	\$ 12.00	N	\$ 12.00	0321012	0400		ATO Private Ruling
3.1.5	Dishonoured Payment Administration Fee	X		ATO Private Ruling	2014	\$ 17.00	\$ 17.00	N	\$ 17.00	0321011			ATO Private Ruling
3.1.6	Debt Recovery Costs	X		ATO Private Ruling		At Cost	At Cost	N	At Cost	0321010	0176		ATO Private Ruling
3.1.7	Administration Charge - Issue of Summons	X		ATO Private Ruling	2014	\$ 75.00	\$ 75.00	N	\$ 75.00	0321011	0434		ATO Private Ruling
3.1.8	Administration Charge - Intention to Summons Letter	X		ATO Private Ruling	2010	\$ 25.00	\$ 25.00	N	\$ 25.00	0321011	0434		ATO Private Ruling
3.1.9	Administration Charge - Lost / Damaged Library Book per book levied at invoice stage	X		ATO Private Ruling	2010	\$ 5.00	\$ 5.00	N	\$ 5.00	0321011	0172		ATO Private Ruling
<b>3.2 Rates &amp; Property Information Search Fees</b>													
3.2.1	Rates & Property Inquiry Charge	X		31.32, Section 81-10 (5) (a) GST Act	2014	\$ 35.00	\$ 35.00	N	\$ 35.00	0321012	0400		Local Government Act 1995
3.2.2	Orders & Requisitions	X		31.32	2014	\$ 175.00	\$ 175.00	N	\$ 175.00	0321012	0400		Local Government Act 1995
3.2.3	Non Commercial Use Property Listing - Hard Copy (All Wards)	X			2014	\$ 363.64	\$ 363.64	Y	\$ 400.00	0321013	0401		Rates Book - LGA 1995
3.2.4	Non Commercial Use Property Listing - Hard Copy (Eaton Only)	X			2014	\$ 363.64	\$ 363.64	Y	\$ 400.00	0321013	0401		Rates Book - LGA 1995
3.2.5	Non Commercial Use Property Listing - Hard Copy (Per Ward excl. Eaton)	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	0321013	0401		Rates Book - LGA 1995
3.2.6	Non Commercial Use Property Listing - Electronic (All Wards)	X			2014	\$ 318.18	\$ 318.18	Y	\$ 350.00	0321013	0401		Rates Book - LGA 1995
3.2.7	Non Commercial Use Property Listing - Electronic (Eaton Only)	X			2014	\$ 272.73	\$ 272.73	Y	\$ 300.00	0321013	0401		Rates Book - LGA 1995
3.2.8	Non Commercial Use Property Listing - Electronic (Per Ward excl. Eaton)	X			2014	\$ 136.36	\$ 136.36	Y	\$ 150.00	0321013	0401		Rates Book - LGA 1995
<b>FUNCTION 4 Governance</b>													
<b>4.1 Sale of Electoral Rolls</b>													
4.1.1	NOT FOR SALE - OBTAIN VIA WA ELECTORAL COMMISSION ONLY												
<b>4.2 Minutes &amp; Agendas</b>													
4.2.1	NOT FOR SALE - Available free to down load from council website	X		32.34/ATO Private Ruling	2014	No Charge	No Charge	N	No Charge				Local Government Act 1995 ATO Private Ruling
<b>4.3 Printing and Photocopying</b>													
4.3.1	<b>Normal</b>												
	A4 B/W	X			2014	\$ 0.64	\$ 0.64	Y	\$ 0.70	0422002	0404		
	A4 Colour	X			2014	\$ 1.36	\$ 1.36	Y	\$ 1.50	0422002	0404		
	A3 B/W	X			2014	\$ 1.09	\$ 1.09	Y	\$ 1.20	0422002	0404		
	A3 Colour	X			2014	\$ 2.27	\$ 2.27	Y	\$ 2.50	0422002	0404		
	A2 B/W Print	X			2017	\$ 9.09	\$ 9.09	Y	\$ 10.00	0422002	0404		
	A1 B/W Print	X			2017	\$ 18.18	\$ 18.18	Y	\$ 20.00	0422002	0404		
4.3.2	<b>Own Paper Supplied</b>												
	A4 B/W	X			2014	\$ 0.36	\$ 0.36	Y	\$ 0.40	0422002	0404		
	A4 Colour	X			2014	\$ 0.64	\$ 0.64	Y	\$ 0.70	0422002	0404		
	A3 B/W	X			2014	\$ 0.55	\$ 0.55	Y	\$ 0.60	0422002	0404		
	A3 Colour	X			2014	\$ 1.36	\$ 1.36	Y	\$ 1.50	0422002	0404		
<b>4.4 Facsimile</b>													
4.4.1	<b>Within Australia</b>												
	1st Page	X				\$ 4.55	\$ 4.55	Y	\$ 5.00	0422002	0404		
	Subsequent Pages	X				\$ 1.36	\$ 1.36	Y	\$ 1.50	0422002	0404		
4.4.2	<b>Overseas</b>												
	1st Page	X				\$ 8.18	\$ 8.18	Y	\$ 9.00	0422002	0404		
	Subsequent Pages	X				\$ 2.73	\$ 2.73	Y	\$ 3.00	0422002	0404		
<b>4.5 Received Facsimile</b>													
4.5.1	1st Page	X			2014	\$ 2.73	\$ 2.73	Y	\$ 3.00	0422002	0404		
4.5.2	Subsequent Pages	X			2014	\$ 1.36	\$ 1.36	Y	\$ 1.50	0422002	0404		
<b>4.6 Freedom of Information</b>													
4.6.1	FOI Application	X		ATO Private Ruling	2007	\$ 30.00	\$ 30.00	N	\$ 30.00	0422003		Regulatory	FOI Act 1992
4.6.2	FOI Investigation fee	X		ATO Private Ruling	2007	\$ 30.00	\$ 30.00	N	\$ 30.00	0422003		Regulatory	Per Hour (fee set under FOI Regs 1993)
<b>4.7 Election Nomination Fees</b>													
4.7.1	Election Nomination Deposit Fee	X				\$ 80.00	\$ 80.00	N	\$ 80.00	TRUST - TH100		Regulatory	Local Government (Elections) Regulations 1997 - Regulation 26(1)

## SHIRE OF DARDANUP - FEES &amp; CHARGES 2018/19

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2017/18	GST Excl 2018/19	GST	FEES & CHARGES 2018/19	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	Free										
<b>FUNCTION 5</b>	<b>Law, Order &amp; Public Safety</b>											
<b>5.1 Fire Prevention</b>												
5.1.1 Administration Fee (Arrange Fire Hazard Clearing)		X		2017	\$ 80.00	\$ 80.00	N	\$ 80.00	0521002			Bush Fires Act 1954 and
5.1.2 Administration Fee (Repeat Inspection for Non-Compliance with Fire Prevention Order)		X		2017	\$ 60.00	\$ 60.00	N	\$ 60.00	0521002			Local Government Act 1995
5.1.3 Fire Hazard Prevention/Reduction Works for Non-Compliance with Order	X			2017	At Cost	At Cost	Y	At Cost	0521001			
<b>5.2 Animal Control</b>												
5.2.1 Dog Tag Replacement (Transfer In)		X	37.1/ATO Private Ruling	2007	\$ 5.00	\$ 5.00	N	\$ 5.00	0523005			Dog Act 1976
5.2.2 Ranger Fee	X			2005			Y	At Cost	0523001	0405		
5.2.3 <b>Poundage - Dogs</b> Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2014	\$ 140.00	\$ 140.00	N	\$ 140.00	0523006			
5.2.4 Sustenance (per day) - Dogs		X	ATO Private Ruling	2017	\$ 20.00	\$ 20.00	N	\$ 20.00	0523006			
5.2.5 Dog Surrender Fee/and or Euthanise (Voluntary)	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	0523007			
5.2.6 Annual Inspection of Premises for Dangerous Dogs / Restricted Breeds		X	ATO Private Ruling	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			
5.2.7 <b>Kennel Licence and / or Dog Management Facility</b> Application Fee		X	31.7	2017	\$ 200.00	\$ 200.00	N	\$ 200.00	0523005	0131		Dog Act 1976 (Dogs Local Law 2014)
Transfer of Kennel Licence and / or Dog Management Facility		X	ATO Private Ruling	2014	\$ 100.00	\$ 100.00	N	\$ 100.00	0523003			ATO Private Ruling
Annual Inspection and Renewals of Kennel and / or Dog Management Facility		X	ATO Private Ruling	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			ATO Private Ruling
5.2.8 <b>Animal Control Traps</b> - (Guidelines form to be completed) Weekly Hire - No Charge Bond	X	X		2014	No Charge	No Charge	Y	No Charge	TRUST - THIRE01			Bond
2017				2017	\$ 150.00	\$ 150.00	N	\$ 150.00				
5.2.9 N/A												
5.2.10 <b>Dog Registrations &amp; Licences</b>												
<b>Sterilised</b>												
1 Year		X	31.7	2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523005			Dog Regulations 2013
3 Years		X	31.7	2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523005			Registration after 31st May 50%
Lifetime		X	31.7	2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523005			
Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523005			Pensioner Concession 50% as
Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523005			defined per the Rates & Charges
Pensioner - Lifetime (50% Concession)		X	31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005			(Rebates and Deferrals) Act 1992
<b>Unsterilised</b>												
1 Year - Unsterilised		X	31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005			Common Expiry 31st October
3 Years - Unsterilised		X	31.7	2013	\$ 120.00	\$ 120.00	N	\$ 120.00	0523005			
Lifetime - Unsterilised		X	31.7	2013	\$ 250.00	\$ 250.00	N	\$ 250.00	0523005			
Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 25.00	\$ 25.00	N	\$ 25.00	0523005			Pensioner Concession 50% as
Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 60.00	\$ 60.00	N	\$ 60.00	0523005			defined per the Rates & Charges
Pensioner - Lifetime (50% Concession)		X	31.7	2013	\$ 125.00	\$ 125.00	N	\$ 125.00	0523005			(Rebates and Deferrals) Act 1992
Pensioner Concession 50% (refer above fees)								50%				
Droving/Tending Stock (working dog) Concession 25% of fee				2013			N	25%				
Guide Dog Nil				2013	Nil	Nil	N	Nil				
State Emergency Tracker Dog / Kept for purposes of the Crown	X			2013	\$ 1.00	\$ 1.00	N	Nil	0523005			Dog Act 1976 s. 15 (4)
Declared Dangerous and Restricted Breed dogs	X			2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005			Dog Regulations 2013
Registration of Dog in an approved kennel establishment, per establishment	X			2013	\$ 200.00	\$ 200.00	N	\$ 200.00	0523005			Dog Regulations 2013, r. 17 (3) 2. 9(g)
5.2.11 Application for More than Two Dogs		X	ATO Private Ruling	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			ATO Private Ruling
5.2.12 <b>Poundage - Cats</b> Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2013	\$ 140.00	\$ 140.00	N	\$ 140.00	0523006			
5.2.13 Cat Tag Replacement (Transfer In)		X	37.1/ATO Private Ruling	2013	\$ 5.00	\$ 5.00	N	\$ 5.00	0523008			
5.2.14 Sustenance (per day) - Cats		X	ATO Private Ruling	2017	\$ 20.00	\$ 20.00	N	\$ 20.00	0523006			
5.2.15 Cat Surrender Fee/and or Euthanise (Voluntary)	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	0523007			

## SHIRE OF DARDANUP - FEES &amp; CHARGES 2018/19

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2017/18	GST Excl 2018/19	GST	FEES & CHARGES 2018/19	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	Free										
5.2.16	<b>Cat Registrations &amp; Licences</b>											
		X		2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523008		Regulatory	Fees per Cat Act 2011, Pt 2 Div 1, s. 9
	1 Year - Sterilisation Compulsory	X		2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523008		Regulatory	Common Expiry 31st October
	3 Year - Sterilisation Compulsory	X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Registration after 31st May 50%
	Lifetime - Sterilisation Compulsory	X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Cat Regulations 2012, Sched 3 Fees
	Breeders - Approval to Breed Cats (per breeding cat; male or female)	X		2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523008		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges
	Pensioner - 1 Year - Sterilisation Compulsory (50% Concession)	X		2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523008		Regulatory	(Rebates and Deferments) Act 1992
	Pensioner - 3 Years - Sterilisation Compulsory (50% Concession)	X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523008		Regulatory	
	Pensioner - Lifetime - Sterilisation Compulsory (50% Concession)	X		2013	\$ -	\$ -		\$ -	0523008		Regulatory	
	Pensioner Concession 50% of fee (refer above fees)			2013	\$ -	\$ -		\$ -	0523008		Regulatory	
5.2.17	<b>Cat Management Facility</b>											
	Application Fee	X		2014	\$ 200.00	\$ 200.00	N	\$ 200.00	0523008		Regulatory	Cat Act 2011, Pt 3 Div 3, s. 31
	Annual Inspection and Renewal of Cat Management Facility Licence	X		2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523008		Regulatory	Cat Act 2011, Pt 3 Div 3, s. 31
	Transfer of Cat Management Licence Facility	X	ATO Private Ruling	2014	\$ 100.00	\$ 100.00	N	\$ 100.00	0523003			ATO Private Ruling
5.2.18	Application for More than Two Cats	X		2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			ATO Private Ruling
5.3	<b>Animal Control - Cattle Impounding</b>											
	These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1960 and valid only after publication of notice in the Government Gazette.											
5.3.1	<b>Ranger Fees (per head)</b>											
	<b>Horse, mules, asses, camels, bulls or boars</b>											
	6am - 6pm weekdays	X	31.25	2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
	6pm - 6am and weekend or Public Holiday	X	31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
	<b>Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs</b>											
	6am - 6pm weekdays	X	31.25	2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
	6pm - 6am and weekend or Public Holiday	X	31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
	<b>Wethers, ewes, lambs and goats</b>											
	6am - 6pm weekdays	X	31.25	2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
	6pm - 6am and weekend or Public Holiday	X	31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
5.3.2	<b>Poundage Fees (per head)</b>											
	<b>Horse, mules, asses, camels, bulls or boars, above 2 years of age, per head</b>											
	First 24 Hours or Part Thereof	X	31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
	<b>Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head</b>											
	First 24 Hours or Part Thereof	X	31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
	<b>Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head</b>											
	First 24 Hours or Part Thereof	X	31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
	<b>Wethers, ewes, lambs and goats, per head</b>											
	First 24 Hours or Part Thereof	X	31.25	2017	\$ 15.00	\$ 15.00	N	\$ 15.00	0523006			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
5.3.3	<b>Sustenance Charges (per head, per 24 hours or part thereof)</b>											
	All Stock	X		2017	\$ 20.00	\$ 20.00	N	\$ 20.00	0523006			Local Government (Misc Prov) Act 1960
5.3.4	<b>Stock Control (per occasion)</b>											
	Securing livestock in Private Property includes Travel and Transport > 3kms	X			At Cost	At Cost	N	At Cost	0523006			Local Government Act 1995
5.4	<b>Abandoned Vehicles</b>											
5.4.1	Towing Fee (Vehicle)	X	ATO Private Ruling	2016	\$ 175.00	\$ 175.00	N	\$ 175.00	0524002			ATO Private Ruling
5.4.2	Towing - Administration Fee	X	ATO Private Ruling	2016	\$ 60.00	\$ 60.00	N	\$ 60.00	0524002			ATO Private Ruling
5.4.3	Storage fee up to 60 days (per day)	X	ATO Private Ruling	2015	\$ 15.00	\$ 15.00	N	\$ 15.00	0524002			ATO Private Ruling/S.3.40 LG Act
5.5	<b>Abandoned Trolleys</b>											
5.5.1	Initial Impounding of Abandoned Trolley	X	ATO Private Ruling	2017	\$ 50.00	\$ 50.00	N	\$ 50.00	0524002			ATO Private Ruling
5.5.2	Daily Pound Fee for Abandoned Trolley, per trolley per day	X	ATO Private Ruling	2014	\$ 10.00	\$ 10.00	N	\$ 10.00	0524002			ATO Private Ruling Local Law, Activities in Thoroughfares... 3.6

SHIRE OF DARDANUP - FEES & CHARGES 2018/19

General	GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments
	Taxed	Free										
<b>FUNCTION 7</b>	<b>Health</b>											
<b>7.1 Licence</b>												
7.1.1	<b>Stall Holders</b>											
	Licence (on application & renewal)	X	Div 31.8/6.16 LGA	2014	\$ 78.00	\$ 78.00	N	\$ 78.00	0724003	0130		Local Government Act 1995
	Per Day	X	31.8	2014	\$ 8.00	\$ 8.00	N	\$ 8.00	0724003	0130		Local Government Act 1995
	Per Week	X	31.8	2014	\$ 21.00	\$ 21.00	N	\$ 21.00	0724003	0130		Local Government Act 1995
	per Month	X	31.8	2014	\$ 26.00	\$ 26.00	N	\$ 26.00	0724003	0130		Local Government Act 1995
	Per Year	X	31.8	2014	\$ 129.00	\$ 129.00	N	\$ 129.00	0724003	0130		Local Government Act 1995
7.1.2	<b>Traders</b>											
	Licence (on application & renewal)	X	31.8	2014	\$ 78.00	\$ 78.00	N	\$ 78.00	0724003	0130		Local Government Act 1995
	Per Day	X	31.8	2014	\$ 8.00	\$ 8.00	N	\$ 8.00	0724003	0130		Local Government Act 1995
	Per Week	X	31.8	2014	\$ 21.00	\$ 21.00	N	\$ 21.00	0724003	0130		Local Government Act 1995
	per Month	X	31.8	2014	\$ 26.00	\$ 26.00	N	\$ 26.00	0724003	0130		Local Government Act 1995
	Per Year	X	31.8	2014	\$ 129.00	\$ 129.00	N	\$ 129.00	0724003	0130		Local Government Act 1995
7.1.3	<b>Hawker</b>											
	Application	X	31.8	2014	\$ 52.00	\$ 52.00	N	\$ 52.00	0724003	0130		Local Government Act 1995
	Renewal	X	31.8	2014	\$ 52.00	\$ 52.00	N	\$ 52.00	0724003	0130		Local Government Act 1995
<b>7.2 Water Sampling</b>												
7.2.1	Water Sampling	X	Taxable under Section 9-5		\$ 100.00	\$ 100.00	Y	\$ 110.00	0724002			
<b>7.3 Other Charges - Health</b>												
7.3.1	Information Search Fee	X	31.32									FOI Search Fees
					See Officer Charge Rates 14.2.1		N	\$ -	0724003			
7.3.2	Insufficient copies of plans (per page)	X			\$ 1.00	\$ 1.00	Y	\$ 1.10	0724002			
7.3.3	Information Research - Less than half hour	X	31.32									Search on Info on Public Record
					See Officer Charge Rates 14.2.1		N	\$ -	0724003			
7.3.4	Information Research - per hour	X	31.32									Search on Info on Public Record
					See Officer Charge Rates 14.2.1		N	\$ -	0724003			
7.3.5	Copies of reports / documents / maps (A3 or A4) - per page	X	31.32		\$ 0.50	\$ 0.50	N	\$ 0.50	0724003			Search on Info on Public Record
					cost	cost	Y	cost + GST	0724002			
7.3.6	Newspaper Adverts	X			Per Act	Per Act						
7.3.7	Prescribed Fees per Health Act 1911				\$ 55.00	\$ 55.00	N	\$ 55.00	0724003			ATO Private Ruling
7.3.8	Liquor Licence (Section 39 Certificates)	X	ATO Private Ruling	2015	\$ 100.00	\$ 100.00	N	\$ 100.00	0724003			Health Local Laws 2000 & Health Act 1911
7.3.9	Application for Registration of Lodging House	X		2014	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	0724003			Environmental Protection (Noise)
7.3.10	Application for Exemption to Noise Regulations (Section 18)	X			\$ 182.00	\$ 182.00	N	\$ 182.00	0724003			Regulations 1997 (EPN Regs 1997)
7.3.11	Use of Noise Meter During Event - \$/day or part thereof	X	ATO Private Ruling		\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997
7.3.12	Application for approval of Noise Management Plan - Reg. 14A - Waste Collection/Works	X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997
7.3.13	Application for approval of Noise Management Plan - Reg. 16AA - Motor Sport Venue	X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997
7.3.14	Application for approval of Noise Management Plan - Reg. 16 BA - Shooting Venue	X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997
7.3.15	Fee for assessment of application to exceed Noise Reg. standard (Reg. 18A) up-to (Fee determined by CEO)	X		2015	* Up to \$100,000	* Up to \$100,000	N	* Up to \$100,000	0724003			EPN Regs 1997
								*Fee determined by CEO				*CEO to estimate the cost of conducting the assessment
7.3.16	Noise Monitoring Fee (Reg. 18G) / year (12 months pro-rata)	X		2015	\$ 5,000.00	\$ 5,000.00	N	\$ 5,000.00	0724003			EPN Regs 1997
7.3.17	Application for Exemption to Noise Regulations (Reg. 18) - Late Fee	X		2015	\$ 250.00	\$ 250.00	N	\$ 250.00	0724003			EPN Regs 1997
7.3.18	Application for Exemption to Noise Regulations (Reg. 18) - Noise monitoring fee	X		2015	At Cost	At Cost	N	At Cost	0724003			EPN Regs 1997
7.3.19	Fee for cost of assessment & processing Reg. 19B (Noise Reg.) application up-to (Fee determined by CEO)	X		2015	* Up to \$15,000	* Up to \$15,000	N	* Up to \$15,000	0724003			EPN Regs 1997
								*Fee determined by CEO				*CEO to estimate the cost of assessing and processing the application
7.3.20	Application for Notifiable Event under Reg. 19D (Noise Reg.) - Late fee	X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997
7.3.21	Application for Exemption to Noise Regulations (Reg. 19D) - Noise monitoring fee	X		2015	At Cost	At Cost	N	At Cost	0724003			EPN Regs 1997
<b>7.4 Pet Meat - Health</b>												
7.4.1	N/A	X	31.13	2014			N	N/A				Health Act 1911 Regulations have been repealed
<b>7.5 Offensive Trades (Fees) - Health</b>												
7.5.1	Slaughterhouses	X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.2	Piggeries	X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.3	Artificial Manure Depots	X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.4	Bone Mills	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.5	Places for storing, drying or preserving bones	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.6	Fat melting, fat extracting or tallow melting establishments											
	7.5.6A Butcher shop and similar	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
	7.5.6B Larger Establishments	X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.7	Blood Drying	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.8	Gut scraping, preparation of sausage skins	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.9	Fellmongeries	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.10	Manure Works	X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.11	Fish curing establishments	X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.12	Laundries, Drycleaning establishments	X	31.13	2011	\$ 147.00	\$ 147.00	N	\$ 147.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.13	Bone Merchant premises	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.14	Flock Factories	X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.15	Knackeries	X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.16	Poultry Processing establishments	X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.17	Poultry Farming	X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976

## SHIRE OF DARDANUP - FEES &amp; CHARGES 2018/19

General		GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments
Description		Taxed	Free	Determination/ATO Ruling	Changed	2017/18	2018/19		& CHARGES 2018/19	Ledger #	Code	Type	
7.5.18	Rabbit Farming		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.19	Fish processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.20	Shellfish and Crustacean processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.21	Any other offensive trade not specified		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
<b>7.6 Public Building - Health</b>													
7.6.1	Fee equal to the cost of considering the application up to Standard Fee - 2 (two) hours PEHO		X	31.13	2011	\$ 871.00	\$ 871.00	N	\$ 871.00	0724003			Health Act 1911 Health (Public Build.) Reg. 1992
<b>7.7 Food Hygiene - Health</b>													
<b>7.7.1 Food Act 2008</b>													
	Food Premises Notification Fee (plus Assessment Fee)		X	31.13	2014	\$ 33.00	\$ 72.00	N	\$ 72.00	0724003			Food Premises - Food Act 2008
	Food Premises Registration Fee (plus Assessment Fee)		X	31.13	2014	\$ 105.00	\$ 105.00	N	\$ 105.00	0724003			Food Premises - Food Act 2008
	High Risk Assessment Fee		X	31.13	2014	\$ 260.00	\$ 260.00	N	\$ 260.00	0724003			Food Act 2008 & Local Government Act 1995
	Medium Risk Assessment Fee		X	31.13	2014	\$ 210.00	\$ 210.00	N	\$ 210.00	0724003			Food Act 2008 & Local Government Act 1995
	Low Risk Assessment Fee		X	31.13	2014	\$ 105.00	\$ 105.00	N	\$ 105.00	0724003			Food Act 2008 & Local Government Act 1995
	Very Low Risk Assessment Fee		X	31.13	2014	\$ 50.00	\$ 50.00	N	\$ 50.00	0724003			Local Government Act 1995
<b>7.7.2</b>													
	Fee for Inspection (Annual Fee)												
	High Risk		X	Regulatory	2017	\$ 200.00	\$ 200.00	N	\$ 200.00	0724003			Food Act 2008 & Local Government Act 1995
	Medium Risk		X	Regulatory	2017	\$ 150.00	\$ 150.00	N	\$ 150.00	0724003			Food Act 2008 & Local Government Act 1995
	Multiple Food Area Premises		X	Regulatory	2017	Max \$ 550.00	Max \$ 550.00	N	Max \$ 550.00	0724003			Food Act 2008 & Local Government Act 1995
	Low Risk		X	Regulatory	2017	\$ 100.00	\$ 100.00	N	\$ 100.00	0724003			Food Act 2008 & Local Government Act 1995
	Family Day Care		X	Regulatory	2017	\$ 100.00	\$ 100.00	N	\$ 100.00	0724003			Food Act 2008 & Local Government Act 1995
7.7.3	Settlement enquiry of a Food Business		X	31.13	2014	\$ 53.00	\$ 53.00	N	\$ 53.00	0724003			Food Act 2008 & Local Government Act 1995
<b>FUNCTION 10 Community Amenities</b>													
<b>10.1 Waste Management</b>													
<b>10.1.1 Rubbish Charge</b>													
	Domestic (Compulsory Service 240l Refuse & Recycling)		X	31.14	2018	\$ 201.00	\$ 205.00	N	\$ 205.00	1021004			Waste Avoidance & Resource Recovery Act 2007
	Additional Service - Domestic (per service incl Recycling)		X	ATO Private Ruling	2018	\$ 201.00	\$ 205.00	N	\$ 205.00	1021008			ATO Private Ruling
	Additional Service - Domestic Refuse (per service)		X	ATO Private Ruling	2018	\$ 134.00	\$ 137.00	N	\$ 137.00	1021008			ATO Private Ruling
	Additional Service - Domestic Recycling (per service)		X	ATO Private Ruling	2018	\$ 67.00	\$ 68.00	N	\$ 68.00	1021008			ATO Private Ruling
<b>10.1.2 Tipping Fees</b>													
	Domestic Refuse - Ute		X		2017	\$ 10.91	\$ 10.91	Y	\$ 12.00	1021006	0407		
	Small Trailers - not exceeding 1.8m x 1.2m		X		2017	\$ 18.18	\$ 18.18	Y	\$ 20.00	1021006	0407		
	Large Trailer - Incl Dual Axle, Float, Trailers with sides exceeding 500mm		X		2017	\$ 21.82	\$ 21.82	Y	\$ 24.00	1021006	0407		Local Government Act 1995
	240L Bin (Wheelie Bin)		X		2017	\$ 3.64	\$ 3.64	Y	\$ 4.00	1021006	0407		
	Domestic Greenwaste (1.8m x 1.2m trailer)		X		2010	\$ 10.91	\$ 10.91	Y	\$ 12.00	1021006	0407		
	Domestic Greenwaste (Dual Axle Trailer or larger)		X		2010	\$ 14.55	\$ 14.55	Y	\$ 16.00	1021006	0407		
	Refrigeration / Air Conditioner (each)		X		2014	\$ 13.64	\$ 13.64	Y	\$ 15.00	1021006	0407		
	Mattresses (each)		X		2017	\$ 10.91	\$ 10.91	Y	\$ 12.00	1021006	0407		per item
	Car Tyres - each		X		2016	\$ 4.55	\$ 4.55	Y	\$ 5.00	1021006	0407		per item
	Car Tyres on Rims - each		X		2017	\$ 7.27	\$ 7.27	Y	\$ 8.00	1021006	0407		
	Domestic Waste - Tip Pass - 20 x 240L Bin		X		2017	\$ 58.18	\$ 58.18	Y	\$ 64.00	1021006	0407		
	Domestic Waste - Tip Pass - 10 x Trailer (1.8m x 1.2m)		X		2017	\$ 145.45	\$ 145.45	Y	\$ 160.00	1021006	0407		
	Scrap Steel (clean)				2017	\$ 1.82	\$ 1.82	Y	\$ 2.00	1021006	0407		
	Waste from Local Community Events								NO CHARGE - Upon written application to Chief Executive Officer				
<b>10.1.3 Recycling</b>													
	Glass Only (per 240l)		X		2014	\$ 3.64	\$ 3.64	Y	\$ 4.00	1021006	0407		
<b>Contracts</b> - Can be negotiated with waste collection contractors via negotiations with the Chief Executive Officer or the Chief Executive Officers representative.													
<b>10.1.4 Septic Tank Fees</b>													
	Application		X	31.28	2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	As set per Health Act 1911
	Permit to use an apparatus		X		2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	Health Regulations (Treat of Sewage) 1974
	Inspection		X	ATO Private Ruling		\$ 100.00	\$ 100.00	N	\$ 100.00	1022002			ATO Private Ruling
	Search Fee - Septic Tanks		X	31.32	2014	\$ 15.00	\$ 15.00	N	\$ 15.00	1022002			Local Government Act 1995
	Local Government Report Fee		X		2014	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Council	Or as set per Health Act 1911

## SHIRE OF DARDANUP - FEES &amp; CHARGES 2018/19

General Description	GST Treatment		Division #1 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2017/18	GST Excl 2018/19	GST	FEES & CHARGES 2018/19	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
<b>10.2 Town Planning &amp; Regional Development</b>												
10.2.1	Development Applications											
	\$1 - \$50,000	X	31.31		\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		
	\$50,001 - \$500,000	X	31.31		0.32%	0.32%	N		1026003	0135		
	\$500,001 - \$2,500,000	X	31.31		see comments	see comments	N		1026003	0135		\$1,700 + 0.257% for every \$1 in excess of \$500,000
	\$2,500,001 - \$5,000,000	X	31.31		see comments	see comments	N		1026003	0135		\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
	\$5,000,001 - \$21,500,000	X	31.31		see comments	see comments	N		1026003	0135		\$12,633 + 0.123% for every \$1 in excess of \$5 million
	More than 21.5 million	X	31.31		\$ 34,196.00	\$ 34,196.00	N	\$ 34,196.00	1026003	0135		
	Determining a development application has commenced or been carried out	X	31.31		see comments	see comments	N	see comments	1026003	0135		Fee plus, twice that fee as penalty
	Development Applications for 'P' uses in the Landscape Protection Area (Includes incidental development and outbuildings)	X		2016	\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		Planning & Development Regs 2009
	R-Code Variation (1 variation)	X		2016	\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		Planning & Development Regs 2009
	R-Code Variation (2 variations)	X		2016	\$ 250.00	\$ 250.00	N	\$ 250.00	1026003	0135		Planning & Development Regs 2009
	R-Code Variation (3 or more variations)	X		2016	\$ 350.00	\$ 350.00	N	\$ 350.00	1026003	0135		Planning & Development Regs 2009
	R-Code Variation (Advertising costs - additional to application fee)	X		2016	\$ 120.00	\$ 120.00	N	\$ 120.00	1026003	0135		Planning & Development Regs 2009
	Development Application Fees lodgement (Development Assessment Panel)	X			see comments	see comments	N	see comments	1026003	0135	Regulatory	Fees per Schedule 1 - Fees and Applications Planning & Development (Development Assessment Panels) Regs 2011
10.2.2	Development Applications - Extractive Industry	X	31.31		\$ 739.00	\$ 739.00	N	\$ 739.00	1026003	0135		
	Determining a Extractive Industries development application has commenced or been carried out	X	31.31		see comments	see comments	N	see comments	1026003	0135		\$739 plus, \$1,478 as penalty
10.2.3	Subdivision Clearance											
	1 - 5 Lots	X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135		per lot
	5 - 195 Lots	X	31.31		see comments	see comments	N		1026003	0135		\$73 per lot for the first 5 lots and then \$35 per lot
	More than 195 lots	X	31.31		\$ 7,393.00	\$ 7,393.00	N	\$ 7,393.00	1026003	0135		
10.2.4	Home Occupation											
	- Initial Fee	X	31.3		\$ 222.00	\$ 222.00	N	\$ 222.00	1026003	0135		
	- Initial Application where home occupation has commenced	X	31.3		see comments	see comments	N	see comments	1026003	0135		\$222 plus \$444 penalty
10.2.5	Change of Use											
	- where change has commenced or been carried out	X	31.31		\$ 295.00	\$ 295.00	N	\$ 295.00	1026003	0135		\$295 plus \$590 penalty
10.2.6	Town Planning Scheme Amendments & Structure Plans										Regulatory	Fee set by Planning & Development Act 2005
	Structure Plans	X	31.31		\$ 4,223.00	\$ 4,223.00	N	\$ 4,223.00	1026003	0135	Regulatory	
	Standard and Complex Amendments	X	31.31		\$ 4,120.00	\$ 4,120.00	N	\$ 4,120.00	1026003	0135	Regulatory	
	Basic Amendments	X	31.31	2017	\$ 2,000.00	\$ 2,000.00	N	\$ 2,000.00	1026003	0135	Regulatory	
	Minor modification to Structure Plan (no advertising)	X	31.31	2014	\$ 200.00	\$ 200.00	N	\$ 200.00	1026003	0135	Regulatory	
	Major modification to Structure Plan (advertising)	X	31.31	2014	\$ 2,111.00	\$ 2,111.00	N	\$ 2,111.00	1026003	0135	Regulatory	
	Issue of written planning advice	X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135	Regulatory	
	Providing Zoning Certificate	X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135	Regulatory	
	Information Research (per hour) - On Public Record	X	31.31		\$ -	\$ -	N	\$ -	1026005	0135	Regulatory	
	Information Research (7 hour) - Not on Public Record	X			\$ -	\$ -	Y	\$ -	1026002		Regulatory	
	Advertising	X			At Cost	At Cost	Y	cost + GST	1026001	0045	Regulatory	
	Photocopying (A4 & A3) - per page	X					Y	\$ -	1026002			
	Postage	X			At Cost	At Cost	Y	cost + GST	1026002			
	Rural Numbering Sign	X			\$ 45.45	\$ 45.45	Y	\$ 50.00	1026002	0503		
10.2.7	Council Appeals Fee/ Council report	X		2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1026002	0503		
10.2.8	Liquor Licence (Section 40 Certificates)	X		2010	\$ 56.00	\$ 56.00	N	\$ 56.00	1026003			Div 81, Permit to consume liquor, Liquor Lic Act 1988
10.2.9	Amending or Revoking Planning Approval	X	AIO Private Ruling	2011	see comments	see comments	N	see comments	1026002			\$110.00 or 80% of original fee (whichever is greater)
10.2.10	Extension to Term of Approval	X	ATO Private Ruling	2011	\$ 110.00	\$ 110.00	N	\$ 110.00	1026003			ATO Private Ruling

## SHIRE OF DARDANUP - FEES &amp; CHARGES 2018/19

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2017/18	GST Excl 2018/19	GST	FEES & CHARGES 2018/19	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
<b>10.3 Cemetery Fees &amp; Charges</b>												
10.3.1 <b>Interments</b>												
Interment of Adult	X			2015	\$ 1,090.91	\$ 1,090.91	Y	\$ 1,200.00	1027003	0409		Note: no charge for plot fees
Still Borns	X			2014	\$ 318.18	\$ 318.18	Y	\$ 350.00	1027003	0409		
Children under 7 years	X			2014	\$ 500.00	\$ 500.00	Y	\$ 550.00	1027003	0409		
Placement of cremated ashes in gravesite	X			2015	\$ 272.73	\$ 272.73	Y	\$ 300.00	1027003	0409		
Placement of ashes in gravesite including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409		
Reservation of Grave	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409		
<b>Extras</b>												
Without due notice	X			2015	\$ 272.73	\$ 272.73	Y	\$ 300.00	1027003	0409		
Not usual hours	X			2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409		
Public Holidays	X			2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409		
Saturdays	X			2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409		
Sundays	X			2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409		
10.3.2 <b>Plot Fees</b>												
1.8m x 2.75m	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge
<b>Extras</b>												
First additional 30 cm	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge
Second additional 30 cm	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge
Third additional 30cm	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge
10.3.3 <b>Reopening Fees and Charges</b>												
Reopening	X			2010	\$ 681.82	\$ 681.82	Y	\$ 750.00	1027003	0409		
Removing grass / kerbing etc if necessary (per hour)	X			2010	At Cost	At Cost	Y	At Cost	1027003	0409		
Exhumation	X			2010	\$ 909.09	\$ 909.09	Y	\$ 1,000.00	1027003	0409		
10.3.4 <b>Niche Wall</b>												
Reservation for Placement	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409		
Placement in single niche including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409		
Placement in double niche including bronze plaque and standard inscription	X			2015	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409		
Placement in double niche including second inscription for double niche plaque	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409		
10.3.5 <b>Rose Garden</b>												
Reservation for Placement	X			2015	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409		
Placement including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409		
Placement including bronze plaque and standard inscription, and second reserva	X			2015	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409		
Second placement including plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409		
10.3.6 <b>Miscellaneous</b>												
Undertakers Licence - Annual		X	31.4 / ATO Ruling	2015	\$ 200.00	\$ 200.00	N	\$ 200.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Undertakers Licence - per burial		X	31.4 / ATO Ruling	2005	\$ 30.00	\$ 30.00	N	\$ 30.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Monumental Masons Annual Fee		X	31.4 / ATO Ruling	2015	\$ 200.00	\$ 200.00	N	\$ 200.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Permission to construct monument		X	31.4 / ATO Ruling	2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Single Monument Permit (Monumental Masons only)		X	31.4 / ATO Ruling	2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Issue of Grant of Right of Burial		X	31.4 / ATO Ruling	2015	\$ 50.00	\$ 50.00	N	\$ 50.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Copy of Grant of Right of Burial		X	31.4 / ATO Ruling	2015	\$ 25.00	\$ 25.00	N	\$ 25.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Renewal of Grant of Right of Burial		X	31.4 / ATO Ruling	2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
<b>10.4 Environment</b>												
10.4.1 <b>Hire of Ripper Moulder</b>												
Weekly Hire	X			2016	\$ 31.82	\$ 31.82	Y	\$ 35.00	1025002			
Bond		X		2016	\$ 100.00	\$ 100.00	N	\$ 100.00	TRUST - THIRE05			Bonds
<b>FUNCTION 11 Recreation &amp; Culture</b>												
<b>11.1 Public Halls &amp; Civic Centres</b>												
11.1.1 <b>Don Hewison Centre (Hall &amp; Grounds)</b> <i>Building Leased</i>												
11.1.2 <b>Dardanup Hall</b> <b>Complete Facility</b>												
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2014	\$ 41.82	\$ 41.82	Y	\$ 46.00	1121014	0411		
Day time hire / Hr	X			2014	\$ 54.55	\$ 54.55	Y	\$ 60.00	1121014	0411		
- Complete Evening (6pm - 11pm)	X			2014	\$ 272.73	\$ 272.73	Y	\$ 300.00	1121014	0411		5 hrs
- Complete Day (8am - 6pm)	X			2014	\$ 545.45	\$ 545.45	Y	\$ 600.00	1121014	0411		10 hrs
- Complete Day & Night (8am - 11pm)	X			2014	\$ 818.18	\$ 818.18	Y	\$ 900.00	1121014	0411		15 hrs
- Half Day (noon - 6pm)	X			2014	\$ 327.27	\$ 327.27	Y	\$ 360.00	1121014	0411		6 hrs
- Half Day & Night (noon - 11pm)	X			2014	\$ 600.00	\$ 600.00	Y	\$ 660.00	1121014	0411		11 hrs

SHIRE OF DARDANUP - FEES & CHARGES 2018/19

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2017/18	GST Excl 2018/19	GST	FEES & CHARGES 2018/19	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
<b>Lessor Hall or Main Hall (&amp; Kitchen) - Dardanup Only</b>												
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2011	\$ 21.82	\$ 21.82	Y	\$ 24.00	1121014	0411		
Day time hire / Hr	X			2011	\$ 27.27	\$ 27.27	Y	\$ 30.00	1121014	0411		
- Complete Evening (7pm - 11pm)	X			2011	\$ 136.36	\$ 136.36	Y	\$ 150.00	1121014	0411		5 hrs
- Complete Day (8am - 6pm)	X			2011	\$ 272.73	\$ 272.73	Y	\$ 300.00	1121014	0411		10 hrs
- Complete Day & Night (8am - 11pm)	X			2011	\$ 409.09	\$ 409.09	Y	\$ 450.00	1121014	0411		15 hrs
- Half Day (noon - 6pm)	X			2011	\$ 163.64	\$ 163.64	Y	\$ 180.00	1121014	0411		6 hrs
- Half Day & Night (noon - 11pm)	X			2011	\$ 300.00	\$ 300.00	Y	\$ 330.00	1121014	0411		11 hrs
11.1.3 <b>Other Halls</b>												
As set by individual Hall Lessees	X						Y					
11.1.4 <b>Bonds</b>												
Key Bond		X		2009	\$ 40.00	\$ 40.00	N	\$ 40.00	TRUST - TKEY			Bonds
Hall Bond - Events/Weddings/Birthday Parties		X		2009	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	TRUST - THIRE02			Events/18th and 21st Birthday Parties
Hall Bond - Commercial Use		X		2018	\$ 1,000.00	\$ 500.00	N	\$ 500.00	TRUST - THIRE02			Commercial Use
Hall Bond - Community Use/Groups		X		2018	\$ 1,000.00	\$ 250.00	N	\$ 250.00	TRUST - THIRE02			Community Use/Groups
Parks Gardens Reserves - Large Events		X		2009	\$ 1,200.00	\$ 1,200.00	N	\$ 1,200.00	TRUST - THIRE03			Bonds
Parks Gardens Reserves - Small Events		X		2005	\$ 500.00	\$ 500.00	N	\$ 500.00	TRUST - THIRE03			Bonds
Events on Roads		X			\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	TRUST - THIRE04			Bonds
11.1.5 <b>Cleaning</b>												
Use of Council Cleaners	X				At Cost	At Cost	Y	(cost+O/H) + GST	1121002			
11.2 <b>Parks, Gardens and Reserves</b>												
11.2.1 <b>Glen Huon</b>												
Bunbury Softball Assoc	X				LEASE	LEASE			1123003	0254		
11.2.2 <b>Tennis Courts - Dardanup</b>												
Dardanup Tennis Club	X				\$ 54.55	\$ 54.55	Y	\$ 60.00	1123002			
Court Hire per hour (per court)	X			2011	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002			
Lights per hour	X			2007	\$ 9.09	\$ 9.09	Y	\$ 10.00	1123002			
11.2.3 <b>Tennis Courts - Eaton</b>												
Court Hire per hour (per court)	X			2013	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002			
11.2.4 <b>Water / 1000 litres (Standpipe Water)</b>		X	S32 - 285 GST Act GSTR2000/25	2009	\$ 15.00	\$ 15.00	N	\$ 15.00	1328002	0412		A New Tax System (GST) Act 1999 'GST Act'
Staff call out	X				At Cost	At Cost	Y	At Cost	1328002	0412		
11.2.5 <b>Reserves</b>												
SWFL Oval use per Season (per oval)	X			2015	\$ 1,118.18	\$ 1,118.18	Y	Refer Comments	1123003	0800		As per Lease Agreement
11.2.6 <b>Bonds</b>												
Parks Gardens Reserves - Large Events		X		2009	\$ 1,200.00	\$ 1,200.00	N	\$ 1,200.00	TRUST - THIRE03			Bonds
Parks Gardens Reserves - Small Events		X		2005	\$ 500.00	\$ 500.00	N	\$ 500.00	TRUST - THIRE03			Bonds
Events on Roads		X			\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	TRUST - THIRE04			Bonds

## SHIRE OF DARDANUP - FEES &amp; CHARGES 2018/19

General	GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments
	Taxed	GST Free										
11.3	<b>Eaton Recreation Centre</b>											
	<b>Eaton Recreation Centre</b>											
	<i>Special Promotions &amp; Events - The Chief Executive Officer (or the Chief Executive Officers delegated representative) is permitted to amend fees for special promotions and negotiate fees for special events.</i>											
11.3.1	<b>Memberships</b>											
	Joining Fee	X		2018	\$ 36.32	\$ 40.91	Y	\$ 45.00	1124003			
	<b>Fitness Membership</b>											
	- 12 Months	X		2018	\$ 726.36	\$ 744.55	Y	\$ 819.00	1124007			
	- 6 Months	X		2018	\$ 437.27	\$ 448.18	Y	\$ 493.00	1124007			
	- 3 Months	X		2018	\$ 261.82	\$ 268.18	Y	\$ 295.00	1124007			
	- 1 Month	X		2011	\$ 100.00	\$ 100.00	Y	\$ 110.00	1124007			
	- Fortnightly Direct Debit	X		2018	\$ 28.85	\$ 29.73	Y	\$ 32.70	1124007			
	<b>Fitness Membership - Off Peak &amp; Concession (Seniors &amp; Full Time Students) - 10% discount</b>											
	- 12 Months	X		2018	\$ 653.64	\$ 670.00	Y	\$ 737.00	1124007			
	- 6 Months	X		2018	\$ 393.64	\$ 403.64	Y	\$ 444.00	1124007			
	- 3 Months	X		2018	\$ 235.45	\$ 241.36	Y	\$ 265.50	1124007			
	- 1 Month	X		2017	\$ 90.00	\$ 90.00	Y	\$ 99.00	1124007			
	- Fortnightly Direct Debit	X		2018	\$ 26.05	\$ 26.86	Y	\$ 29.55	1124007			
	<b>Off Peak Concession, Fit Over 50 and Youth Memberships - 20% discount</b>											
	- 12 Months	X		2018	\$ 580.91	\$ 602.73	Y	\$ 663.00	1124007			
	- 6 Months	X		2018	\$ 350.00	\$ 362.73	Y	\$ 399.00	1124007			
	- 3 Months	X		2018	\$ 209.09	\$ 217.27	Y	\$ 239.00	1124007			
	- 1 Month	X		2014	\$ 80.00	\$ 80.00	Y	\$ 88.00	1124007			
	- Fortnightly Direct Debit	X		2018	\$ 23.25	\$ 24.27	Y	\$ 26.70	1124007			
	<b>* Members who have maintained 10 years consecutive membership receive a 10% discount on their applicable membership rate</b>			2018								
	<b>Rehabilitation Membership</b>											
	- 3 Month	X		2016	\$ 306.36	\$ 306.36	Y	\$ 337.00	1124007			
	<b>Fitness Centre</b>											
	Casual Gym Entry	X		2015	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124003			
	Casual Gym Entry - Concession: Senior / Full Time Student	X		2018	\$ 11.82	\$ 14.73	Y	\$ 16.20	1124003			
	Group Fitness - 45 to 60 Minute Class	X		2015	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124004			
	Group Fitness - Concession - Senior / Full Time Student - 45 to 60 Minute Class	X		2018	\$ 11.82	\$ 14.73	Y	\$ 16.20	1124004			
	Group Fitness - 30 Minute Class	X		2016	\$ 11.82	\$ 11.82	Y	\$ 13.00	1124004			
	Group Fitness - Concession: Senior / Full Time Student - 30 Minute Class	X		2018	\$ 8.64	\$ 13.18	Y	\$ 14.50	1124004			
	Group Fitness 10 Visit Pass: 30 to 60 Minute Class	X		2018	\$ -	\$ 147.27	Y	\$ 162.00	1124004			
	Group Fitness 10 Visit Pass - Concession: 30 to 60 Minute Class	X		2018	\$ -	\$ 132.55	Y	\$ 145.80	1124004			
	Fit Over 50 Session	X		2018	\$ 7.73	\$ 8.18	Y	\$ 9.00	1124003			
	Fit Over 50 Appraisal/Programme - Non Member	X		2014	\$ 40.00	\$ 40.00	Y	\$ 44.00	1124003			
	Fit Over 50 - 10 Pass	X		2018	\$ -	\$ 81.82	Y	\$ 90.00	1124003			
	Fitness Appraisal/Assessment + Program	X		2014	\$ 50.00	\$ 50.00	Y	\$ 55.00	1124003			
	Youth/Teen Fitness Session (formerly Junior Fitness Sessions)	X		2018	\$ 7.73	\$ 8.18	Y	\$ 9.00	1124004			
	Teen Fit Term Fee	X		2017	\$ 136.36	\$ 136.36	Y	\$ 150.00	1124004			
	<b>Personal Training</b>											
	Personal Training (1 Hour)	X		2014	\$ 63.64	\$ 63.64	Y	\$ 70.00	1124004			
	Personal Training (30 Minutes)	X		2014	\$ 40.91	\$ 40.91	Y	\$ 45.00	1124004			
	Personal Training 5 Pass (1 Hour)	X		2014	\$ 295.45	\$ 295.45	Y	\$ 325.00	1124004			
	Personal Training 10 Pass (1 Hour)	X		2014	\$ 545.45	\$ 545.45	Y	\$ 600.00	1124004			
	Personal Training 5 Pass (30 Minutes)	X		2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1124004			
	Personal Training 10 Pass (30 Minutes)	X		2014	\$ 318.18	\$ 318.18	Y	\$ 350.00	1124004			
	<i>*Personal Training - additional participants plus \$20 per hour</i>											
11.3.2	<b>Creche</b>											
	Creche 10 Session Pass - Member	X		2018	\$ -	\$ 18.18	Y	\$ 20.00	1124013			
	Creche Single Session Pass (Per Child)	X		2018	\$ -	\$ 2.73	Y	\$ 3.00	1124013			
11.3.3	<b>Administration</b>											
	Replacement Membership Access Device	X		2016	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124003			
	Membership Attendance Report	X		2017	\$ 22.73	\$ 22.73	Y	\$ 25.00	1124003			
	Administration Fee (Membership Transfers/Forfeit Fee)	X		2017	\$ 22.73	\$ 22.73	Y	\$ 25.00	1124003			
	Membership Cancellation Fee (per 12 months pro rata)	X		2018	\$ 163.64	\$ 190.91	Y	\$ 210.00	1124003			

SHIRE OF DARDANUP - FEES & CHARGES 2018/19

General	GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments
	Taxed	GST Free										
11.3.4	<b>Facility Hire / Hour</b>											
	Boardroom	X		2011	\$ 11.36	\$ 11.36	Y	\$ 12.50	1124006	0413		
	Meeting Room Single or Creche	X		2011	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124006	0413		
	Meeting Room Double	X		2011	\$ 31.82	\$ 31.82	Y	\$ 35.00	1124006	0413		
	Function / Group Fitness Room	X		2011	\$ 36.36	\$ 36.36	Y	\$ 40.00	1124006	0413		
	Spin Room (incl 20 Bikes)	X		2016	\$ 63.64	\$ 63.64	Y	\$ 70.00	1124006	0413		
	Servery	X		2016	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124006	0413		
	Court Hire - OFF PEAK	X		2016	\$ 36.36	\$ 36.36	Y	\$ 40.00	1124005	0414		
	Court Hire - PEAK	X		2018	\$ 48.64	\$ 49.09	Y	\$ 54.00	1124005	0414		
	Half Court Hire - OFF PEAK	X		2014	\$ 22.73	\$ 22.73	Y	\$ 25.00	1124005	0414		
	Half Court Hire - PEAK	X		2014	\$ 30.91	\$ 30.91	Y	\$ 34.00	1124005	0414		
	Outdoor Area	X		2013	\$ 31.82	\$ 31.82	Y	\$ 35.00	1124005	0414		
	Tea & Coffee provisions (per guest)	X		2013	\$ 1.82	\$ 1.82	Y	\$ 2.00	1124003			
	Grandstand (per tier)	X		2013	\$ 59.09	\$ 59.09	Y	\$ 65.00	1124003			
	Competition Events Package (per court)	X		2013	\$ 27.27	\$ 27.27	Y	\$ 30.00	1124005	0414		
	<i>Competition Events Package = score bench with 2 seats, 2 team low benches, court sealing and coordinators counter (with the hire of 2 or more courts)</i>											
	Chair Hire	X		2013	\$ 0.45	\$ 0.45	Y	\$ 0.50	1124003			
	BBQ	X		2013	\$ 20.00	\$ 20.00	Y	\$ 22.00	1124003			
	Hire of Table Cloths or Trestle Table (per Table)	X		2013	\$ 4.55	\$ 4.55	Y	\$ 5.00	1124003			
	TV / DVD	X		2013	\$ 9.09	\$ 9.09	Y	\$ 10.00	1124003			
	Data Projector (per Hour) min charge of 4 hours	X		2014	\$ 6.36	\$ 6.36	Y	\$ 7.00	1124003			
	Bouncy Castle (includes court hire)	X		2015	\$ 200.00	\$ 200.00	Y	\$ 220.00	1124005	0414		
	Hire with Alcohol - per 100 Guests	X		2016	\$ 45.45	\$ 45.45	Y	\$ 50.00	1124003			
	Hire - Additional Rubbish Fee per 100 Guests	X		2016	\$ 22.73	\$ 22.73	Y	\$ 25.00	1124003			
	<i>Note: Peak = after 4:00pm Monday to Friday</i>											
	<b>Eaton Recreation Centre (Cont)</b>											
	<b>Facility Hire / Hour (Registered Non Profit / Charitable Organisations) *</b>											
	* 10% Discount Included											
	Boardroom	X		2011	\$ 10.22	\$ 10.22	Y	\$ 11.25	1124006	0413		
	Meeting Room Single or Creche	X		2011	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124006	0413		
	Meeting Room Double	X		2011	\$ 28.64	\$ 28.64	Y	\$ 31.50	1124006	0413		
	Function / Group Fitness Room	X		2011	\$ 32.72	\$ 32.72	Y	\$ 36.00	1124006	0413		
	Spin Room (incl 20 Bikes)	X		2013	\$ 57.28	\$ 57.28	Y	\$ 63.00	1124006	0413		
	Servery	X		2016	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124006	0413		
	Court Hire - OFF PEAK	X		2016	\$ 32.72	\$ 32.72	Y	\$ 36.00	1124005	0414		
	Court Hire - PEAK	X		2018	\$ 43.78	\$ 44.09	Y	\$ 48.50	1124005	0414		
	Half Court Hire - OFF PEAK	X		2014	\$ 20.46	\$ 20.46	Y	\$ 22.50	1124005	0414		
	Half Court Hire - PEAK	X		2014	\$ 27.82	\$ 27.82	Y	\$ 30.60	1124005	0414		
	Outdoor Area	X		2013	\$ 28.64	\$ 28.64	Y	\$ 31.50	1124005	0414		
	<i>Note: Peak = after 4:00pm Monday to Friday</i>											
11.3.5	<b>Sports &amp; Programmes</b>											
	Casual Shots- Single Entry	X		2016	\$ 3.64	\$ 3.64	Y	\$ 4.00	1124003			
	Casual Shots- 10 Pass	X		2016	\$ 32.73	\$ 32.73	Y	\$ 36.00	1124003			
	- 3 Month Pass	X		2017	\$ 72.73	\$ 72.73	Y	\$ 80.00	1124003			
	- 6 Month Pass	X		2017	\$ 122.73	\$ 122.73	Y	\$ 135.00	1124003			
	Holiday Programme/Vacation Care per Day	X	X	2018	\$ 57.00	\$ 58.00	N	\$ 58.00	1124012			
	Holiday Programme/Vacation Care After Hours Late Fee - After 5.45pm	X	X	2007	\$ 10.00	\$ 10.00	N	\$ 10.00	1124012			
	Holiday Programme After Hours Late Fee - After 6.00pm - charge every 5 minutes or part th	X	X		\$ 15.00	\$ 15.00	N	\$ 15.00	1124012			
	Administration Fee - Late Payment Fee	X	X		\$ 20.00	\$ 20.00	N	\$ 20.00	1124012			
	Clinics (Hour)	X		2018	\$ 8.55	\$ 9.09	Y	\$ 10.00	1124004			
	Term Course (Adult)	X			Per Program	Per Program	Y	Per Program	1124004			
	Term Course (Youth)	X			Per Program	Per Program	Y	Per Program	1124004			
	Term Course (Seniors)	X			Per Program	Per Program	Y	Per Program	1124004			
	Term Course (Juniors)	X			Per Program	Per Program	Y	Per Program	1124004			
	Birthday Parties (per child, minimum of 12) (2 hour party)	X		2011	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124004			
	<b>Other Programmes to be calculated on programme schedule</b>											
	<b>Badminton</b>											
	- Casual Game Fee	X		2018	\$ 6.82	\$ 7.27	Y	\$ 8.00	1124003			

Vacation Care Programme  
After 5.45pm but before 5.59pm  
\$15.00 per every 5 minutes after 6.00pm  
Per Invoice Request

SHIRE OF DARDANUP - FEES & CHARGES 2018/19

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2017/18	GST Excl 2018/19	GST	FEES & CHARGES 2018/19	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
<b>Night programmes per Team</b>												
- Registration (New Teams)	X			2014	\$ 45.45	\$ 45.45	Y	\$ 50.00	1124004			
- Registration (Ongoing Team)	X			2014	\$ 27.27	\$ 27.27	Y	\$ 30.00	1124004			
- Registration Junior Team (New)	X			2016	\$ 40.91	\$ 40.91	Y	\$ 45.00	1124004			
- Registration Junior Team (Ongoing)	X			2016	\$ 22.73	\$ 22.73	Y	\$ 25.00	1124004			
- Fee per Game - Netball	X			2016	\$ 54.55	\$ 54.55	Y	\$ 60.00	1124004			
- Fee per Game - Basketball	X			2016	\$ 54.55	\$ 54.55	Y	\$ 60.00	1124004			
- Fee per Game - Futsal	X			2016	\$ 50.00	\$ 50.00	Y	\$ 55.00	1124004			
- Fee per Game - Junior	X			2016	\$ 40.91	\$ 40.91	Y	\$ 45.00	1124004			
- Fee per Game - Basketball 3 on 3	X			2018	\$ -	\$ 36.36	Y	\$ 40.00	1124004			
<b>Day Programme per Team</b>												
- Registration (New Teams)	X			2008	\$ 31.82	\$ 31.82	Y	\$ 35.00	1124004			
- Registration (Ongoing Team)	X			2007	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124004			
- Fee per Game	X			2014	\$ 38.18	\$ 38.18	Y	\$ 42.00	1124004			
Staff Costs - Centre Supervisor* / Cleaner	X			2007	\$ 45.45	\$ 45.45	Y	\$ 50.00	1124001			
Staff Costs - Group Fitness Instructor	X			2007	\$ 63.64	\$ 63.64	Y	\$ 70.00	1124001			
Staff Costs - Security Call Outs	X			2015	At Cost	At Cost	Y	At Cost	1124001			
<i>*After Hours Centre Supervisor charges per Area (1 Area = 1 Court):</i>												
<i>Hire 1 Area = 1 Court or Meeting Room or Function Group Fitness - 100% of Rate</i>												
<i>Hire 2 Areas = Courts and/or Double Meeting Room and/or Function Group Fitness - 50% of Rate</i>												
<i>Hire 3 Areas = Courts and/or Double Meeting Room and/or Function Group Fitness - No Charge</i>												
<i>Note, 1 Court is equal to 1 Area.</i>												
11.3.6	<b>Signage (Annual Charge per Year)</b>											
	Wall 1200 x 1200	X		2016	\$ 200.00	\$ 200.00	Y	\$ 220.00	1124011			
	Wall 2400 x 1200	X		2016	\$ 250.00	\$ 250.00	Y	\$ 275.00	1124011			
	Wall 2400 x 1800	X		2016	\$ 300.00	\$ 300.00	Y	\$ 330.00	1124011			
	Wall 2400 x 2400	X		2016	\$ 350.00	\$ 350.00	Y	\$ 385.00	1124011			
11.3.7	<b>Overnight Accommodation Charges</b>											
	Up to 25 people	X		2018	\$ -	\$ 272.73	Y	\$ 300.00	1124006			
	Additional per person rate - 26 to 50	X		2018	\$ -	\$ 8.18	Y	\$ 9.00	1124006			
	Additional per person rate - 51 to 75	X		2018	\$ -	\$ 7.27	Y	\$ 8.00	1124006			
	Additional per person rate 76 and over	X		2018	\$ -	\$ 6.36	Y	\$ 7.00	1124006			
11.4	<b>Libraries</b>											
11.4.1	<b>Internet &amp; Wi-Fi Access</b>											
	Internet & Wi-Fi Access	X		2007	No Charge	No Charge	Y	No Charge				
11.4.2	<b>Miscellaneous</b>											
	Lost / Damaged Items - Replacement	X	ATO Private Ruling		At Cost	At Cost	N	At Cost	1126003	0415		ATO Private Ruling
	Headphones (per set)	X		New 2018	\$ -	\$ 2.73	Y	\$ 3.00	1126004			
	Tea, Coffee, Hot Chocolate (includes pod, UHT milk capsule, cup & lid)	X		New 2018	\$ -	\$ 2.27	Y	\$ 2.50	1126004			
	Library Bond for Library Programs/Special Events	X		New 2018	\$ -	\$ 10.00	N	\$ 10.00	TRUST - THIRE06			Bond Per Booking (Per Family or Per Person)
11.4.3	<b>Printing &amp; Copying Costs</b>											
	A4 Black & White	X		2014	\$ 0.27	\$ 0.27	Y	\$ 0.30	1126004			
	A4 Colour	X		2014	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
	A3 Black & White	X		2015	\$ 0.55	\$ 0.55	Y	\$ 0.60	1126004			
	A3 Colour	X		2014	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
11.4.4	<b>Laminating Costs</b>											
	A4	X		New 2018	\$ -	\$ 1.36	Y	\$ 1.50	1126004			
	A3	X		New 2018	\$ -	\$ 2.73	Y	\$ 3.00	1126004			
11.4.5	<b>Book Sale</b>											
	Used Magazines	X		New 2018	\$ -	\$ 0.45	Y	\$ 0.50	1126004			
	Used Books (Paperback)	X		New 2018	\$ -	\$ 0.91	Y	\$ 1.00	1126004			
	Used Books (Hardcover)	X		New 2018	\$ -	\$ 1.82	Y	\$ 2.00	1126004			
	Used DVDs	X		New 2018	\$ -	\$ 1.82	Y	\$ 2.00	1126004			

SHIRE OF DARDANUP - FEES & CHARGES 2018/19

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2017/18	GST Excl 2018/19	GST	FEES & CHARGES 2018/19	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
<b>FUNCTION 12 Transport</b>												
12.1.1 Special Series Number Plates	X			2014	\$ 363.64	\$ 363.64	Y	\$ 400.00	1223001			
12.1.2 Verge Inspection Fee - Single Dwelling (Residential)	X			2016	\$ 236.36	\$ 236.36	Y	\$ 260.00	1424003			
Verge Inspection Fee - Multiple Dwelling (Residential)	X			2016	\$ 236.36	\$ 236.36	Y	\$ 260.00	1424003			
Verge Inspection Fee - Commercial / Industrial	X			2016	\$ 236.36	\$ 236.36	Y	\$ 260.00	1424003			
12.1.3 Contribution for Pathways - Developers		X			See Comments	See Comments	N	See Comments	7210106	RESERVE FUND		\$51.88 / m2
Contribution to Works - West Dardanup Structure Plan		X		2016	\$ 420.00	\$ 420.00	N	\$ 420.00	7210106	RESERVE FUND		
Contribution for Roads & Upgrades - Developers (Policy E6.21)		X		2016	\$ 5,110.00	\$ 5,110.00	N	\$ 5,110.00	7210106	RESERVE FUND		per lot
Contribution for Road Safety - Heavy Haulage on Local Roads - per Permit		X		2017	\$ 300.00	\$ 300.00	N	\$ 300.00	7210129	RESERVE FUND		
<b>FUNCTION 13 Economic Services</b>												
<b>13.1 Tourism &amp; Area Promotion</b>												
<b>13.1.1 Caravan Parks &amp; Camping Grounds</b>												
Application/Renewals		X	31.6		\$ 200.00	\$ 200.00	N	\$ 200.00	1322003	0133	Regulatory	Caravan & Camping Act & Caravan Parks and Camp. Reg. 1997
Or												
Long term sites - per site - As per regulations		X	31.6		\$ 6.00	\$ 6.00	N	\$ 6.00	1322003	0133	Regulatory	Caravan & Camping Act
Short term sites - per site - As per regulations		X	31.6		\$ 6.00	\$ 6.00	N	\$ 6.00	1322003	0133	Regulatory	Caravan & Camping Act
Camp site - per site - As per regulations		X	31.6		\$ 3.00	\$ 3.00	N	\$ 3.00	1322003	0133	Regulatory	Caravan & Camping Act
Overflow site - per site - As per regulations		X	31.6		\$ 1.50	\$ 1.50	N	\$ 1.50	1322003	0133	Regulatory	Caravan & Camping Act
Additional fee for renewal after expiry		X	31.6	2014	\$ 20.00	\$ 20.00	N	\$ 20.00	1322003	0133	Regulatory	Caravan & Camping Act
Temporary licence: Pro rata as per application		X	31.6	2014	\$ 100.00	\$ 100.00	N	min. \$100.00	1322003	0133	Regulatory	Caravan & Camping Act
Transfer of Licence		X	31.6		\$ 100.00	\$ 100.00	N	\$ 100.00	1322003	0133	Regulatory	Caravan & Camping Act
<b>13.1.2 Building Control</b>												
Uncertified Application for a Building Permit (min \$97.70)		X	31.8	2017	0.32%	0.32%	N	0.32%	1323004		Regulatory	Building Act 2011
Certified Building Permit Class 1 or 10 (min \$97.70)		X	31.8	2017	0.19%	0.19%	N	0.19%	1323004		Regulatory	Building Act 2011
Certified Building Permit Class 2-9 (min \$97.70)		X	31.8	2017	0.09%	0.09%	N	0.09%	1323004		Regulatory	Building Act 2011
Demolition Permit Class 1 or 10		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Building Act 2011
Demolition Permit Class 2 - 9 (for each storey of building)		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Building Act 2011
Application to extend the time during which a building or demolition permit has effect		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Building Act 2011
Application for an Occupancy Permit for a completed building		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Building Act 2011
Application for a temporary Occupancy Permit for an incomplete building		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Building Act 2011
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Building Act 2011
Application for a replacement Occupancy Permit for permanent change of the building's use classification		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Building Act 2011
Occupancy Permit of Building Approval Certificate for registration of a strata scheme of re-subdivision (Per strata unit but not less than \$107.70)		X	31.8	2017	\$ 10.80	\$ 10.80	N	\$ 10.80	1323004		Regulatory	per Strata Unit. Not less than \$107.70
Occupancy Permit for a building in respect of which unauthorised work has been done (min \$97.70)		X	31.8	2017	0.18%	0.18%	N	0.18%	1323004		Regulatory	Not less than \$97.70
Building Approval Certificate for a building in respect of which unauthorised work has been done (min \$97.70)		X	31.8	2017	0.38%	0.38%	N	0.38%	1323004		Regulatory	Not less than \$97.70
Application for a replacement Occupancy Permit for permanent change of the building's classification		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Building Act 2011
Application for a Building Approval Certificate for an existing building where unauthorised work has not been done		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Building Act 2011
Application to extend the time during which a Building Approval Certificate has effect		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Building Act 2011
Building Inspection Fee (per hour)	X		ATO Private Ruling	2016	\$ 150.00	\$ 150.00	Y	\$ 165.00	1323002		Regulatory	Building Act 2011/ATO Private Ruling
Application for Amendment to a Building Permit		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Same calculation as for Building Permit based on change to contract value (but not less than \$97.70)
Postage of plans (Registered Mail)	X				\$ 10.00	\$ 10.00	Y	\$ 11.00	1323002			
Insufficient copies of plans	X				\$ 1.00	\$ 1.00	Y	\$ 1.10	1323002			
Information Research (Min \$20)		X	31.32		\$ 40.00	\$ 40.00	N	\$ 40.00	1323004			Local Government Act 1995
Copies of reports / documents or Maps (A3 or A4)		X	31.32		\$ 0.50	\$ 0.50	N	\$ 0.50	1323004			Local Government Act 1995
Advertising		X			At Cost	At Cost	Y	cost + GST	1323001			
Newspaper Adverts		X			At Cost	At Cost	Y	cost + GST	1323001			
Signage												
Council Supply & Install		X			\$ 150.00	\$ 150.00	Y	\$ 165.00	1323002			
Inspection of Developers Signage		X	ATO Private Ruling		\$ 50.00	\$ 50.00	N	\$ 50.00	1323004			ATO Private Ruling
Search Fee		X			\$ 40.91	\$ 40.91	Y	\$ 45.00	1323002			
Swimming Pool Inspection Levy		X	ATO Private Ruling	2015	\$ 58.45	\$ 58.45	N	\$ 58.45	1323008		Regulatory	Building Regs 2012/in year of Inspection
Copy of Building Plans		X	ATO Private Ruling		\$ 41.00	\$ 41.00	N	\$ 41.00	1323004			ATO Private Ruling

## SHIRE OF DARDANUP - FEES &amp; CHARGES 2018/19

General	GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments		
	Taxed	Free											Determination/ATO Ruling	Changed
13.1.3	Extractive Industries													
	Application		X		\$	250.00	\$	250.00	N	\$	250.00	1328001	0134	Local Government Act 1995 / Local Law
	Annual licence & renewal fees													
	- less than 1 hectare		X		\$	125.00	\$	125.00	N	\$	125.00	1328001	0134	Local Government Act 1995
	- more than 1 less than 5 hectare		X		\$	250.00	\$	250.00	N	\$	250.00	1328001	0134	Local Government Act 1995
	- greater than 5 hectares		X		\$	375.00	\$	375.00	N	\$	375.00	1328001	0134	Local Government Act 1995
	Licence transfer fee		X		\$	50.00	\$	50.00	N	\$	50.00	1328001	0134	Local Government Act 1995
FUNCTION 14	Other Property & Services													
14.1	Private Works													
14.1.1	Plant (per hour or part thereof)													
	Graders	X		2005	COST + 25%	COST + 25%	Y	COST + 25%, + GST		1421001	0416			GST Rate 10%
	Loaders	X		2005	COST + 25%	COST + 25%	Y	COST + 25%, + GST		1421001	0416			
	Trucks - 8 Tonne	X		2005	COST + 25%	COST + 25%	Y	COST + 25%, + GST		1421001	0416			
	Tractors - with attachments	X		2005	COST + 25%	COST + 25%	Y	COST + 25%, + GST		1421001	0416			
	Utilities - 1 Tonne	X		2005	COST + 25%	COST + 25%	Y	COST + 25%, + GST		1421001	0416			
	Steel Roller	X		2005	COST + 25%	COST + 25%	Y	COST + 25%, + GST		1421001	0416			
	Multi-Tyre Roller	X		2005	COST + 25%	COST + 25%	Y	COST + 25%, + GST		1421001	0416			
	MR WA & DEC													
	Graders	X		2005	COST + 10%	COST + 10%	Y	COST + 10%, + GST		1421001				
	Loaders	X		2005	COST + 10%	COST + 10%	Y	COST + 10%, + GST		1421001				
	Trucks - 8 Tonne	X		2005	COST + 10%	COST + 10%	Y	COST + 10%, + GST		1421001				
	Tractors - with attachments	X		2005	COST + 10%	COST + 10%	Y	COST + 10%, + GST		1421001				
	Utilities - 1 Tonne	X		2005	COST + 10%	COST + 10%	Y	COST + 10%, + GST		1421001				
	Cement Mixer	X		2005	COST + 10%	COST + 10%	Y	COST + 10%, + GST		1421001				
	Water Pump	X		2005	COST + 10%	COST + 10%	Y	COST + 10%, + GST		1421001				
	Plate Compactor	X		2005	COST + 10%	COST + 10%	Y	COST + 10%, + GST		1421001				
	Road Sweeper - Trailer	X		2005	COST + 10%	COST + 10%	Y	COST + 10%, + GST		1421001				
14.1.2	Employees													
	Supervision Fees - Part Supervision		X		1.5%	1.5%	N	1.5%		1424002	0420			GST Exempt
	Supervision Fees - Full Supervision		X		3.00%	3.00%	N	3.00%		1424002	0420			
	Works	X			COST + 25%	COST + 25%	Y	COST + 25%, + GST		1421001				
	Works - MRWA / DEC	X			COST + 10%	COST + 10%	Y	COST + 10%, + GST		1421001				
FUNCTION 14	Other Property & Services													
14.2	Administration													
14.2.1	Officer Charge Rates / Hour													
	Chief Executive Officer	X		2017	\$	267.27	\$	267.27	Y	\$	294.00	1422003		
	Director	X		2017	\$	248.18	\$	248.18	Y	\$	273.00	1424001		
	Manager	X		2017	\$	167.05	\$	167.05	Y	\$	183.75	1422003		
	Principal Planning Officer	X		2017	\$	143.18	\$	143.18	Y	\$	157.50	1026001		
	Planning Officer	X		2017	\$	107.27	\$	107.27	Y	\$	118.00	1026001		
	Principal Building Surveyor	X		2017	\$	143.18	\$	143.18	Y	\$	157.50	1323001		
	Building Surveyor	X		2017	\$	107.27	\$	107.27	Y	\$	118.00	1323001		
	Civil Engineer	X		2017	\$	157.50	\$	157.50	Y	\$	173.25	1424001		
	Engineering Officer	X		2017	\$	107.27	\$	107.27	Y	\$	118.00	1424001		
	Principal Environmental Health Officer	X		2017	\$	150.00	\$	150.00	Y	\$	165.00	0724001		
	Health Officer	X		2017	\$	107.27	\$	107.27	Y	\$	118.00	0724001		
	Ranger	X		2017	\$	107.27	\$	107.27	Y	\$	118.00	0523001		
	All Other Officers	X		2017	\$	71.59	\$	71.59	Y	\$	78.75	1422003		
14.2.2	Events Application Fee													
	Public Event - Free Entry or Community Group / Sporting Event		X	2011	\$	-	\$	-	N	\$	-			No Charge
	Commercial Event <5000 people		X	2015	\$	250.00	\$	250.00	N	\$	250.00	1123006		ATO Private Ruling
	Commercial Event >5000 people		X	2015	\$	475.00	\$	475.00	N	\$	475.00	1123006		ATO Private Ruling
14.2.3	Traffic Management Plan Preparation													
	Public Event - Free Entry or Community Group / Sporting Event	X		2011	\$	-	\$	-	Y	\$	-	1424001		No Charge
	Commercial Event <500 people	X		2011	\$	727.27	\$	727.27	Y	\$	800.00	1424001		
	Commercial Event <5000 people	X		2011	\$	909.09	\$	909.09	Y	\$	1,000.00	1424001		
	Commercial Event >5000 people	X		2011	\$	1,090.91	\$	1,090.91	Y	\$	1,200.00	1424001		

