

Annual Budget 2020/21

ANNUAL BUDGET FOR THE YEAR ENDED 30 JUNE 2021

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Annual Budget

2020/21

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 31st 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 and policy of the Shire of Dardanup, the Annual Budget has been adopted in late June 2020.

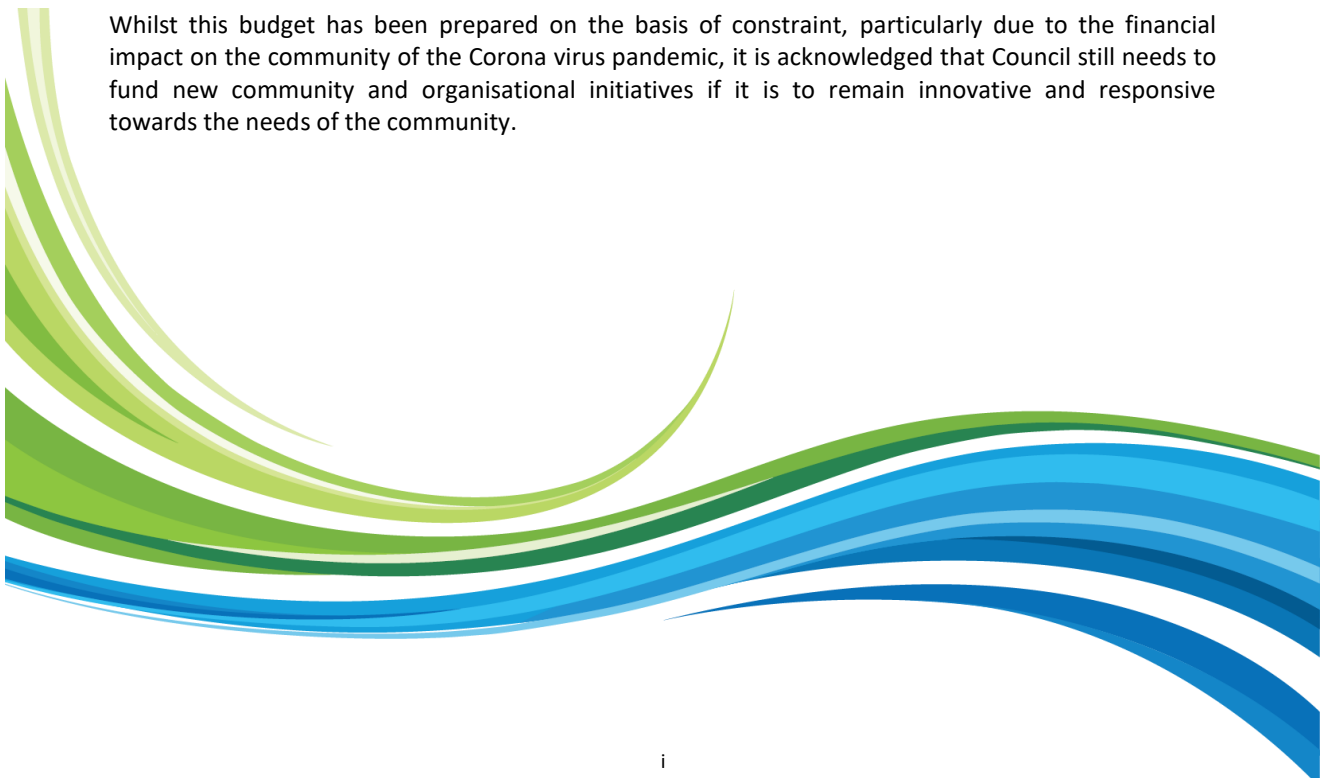
The 2020/21 Annual Budget presented in this report has been developed through an extensive process of consultation and review with Council and Council management.

As part of the Integrated Planning and Reporting annual review cycle, Council has during the 2019/2020 financial year reviewed and updated its four year Corporate Business Plan 2020/21 – 2023/24, ten year Long Term Financial Plan, Workforce Plan and Asset Management Plans. The ten year Strategic Community Plan 2018 – 2028 was reviewed internally during 2019/20 resulting in minor updates to Council's Strategies and Actions. A full review is scheduled for 2021/22.

The 2020/21 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 0% rate increase, Reserve transfers, workforce reductions, one new loan, 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.

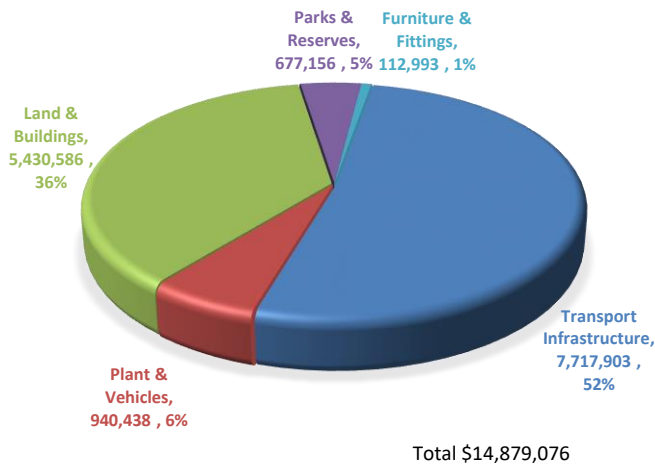
Whilst this budget has been prepared on the basis of constraint, particularly due to the financial impact on the community of the Corona virus pandemic, it is acknowledged that Council still needs to fund new community and organisational initiatives if it is to remain innovative and responsive towards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



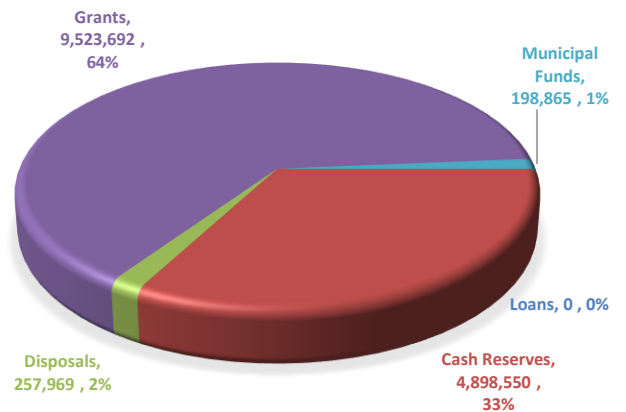
Budget Snapshot

2020/21

BUDGETED CAPITAL EXPENDITURE



BUDGETED CAPITAL FUNDING SOURCES



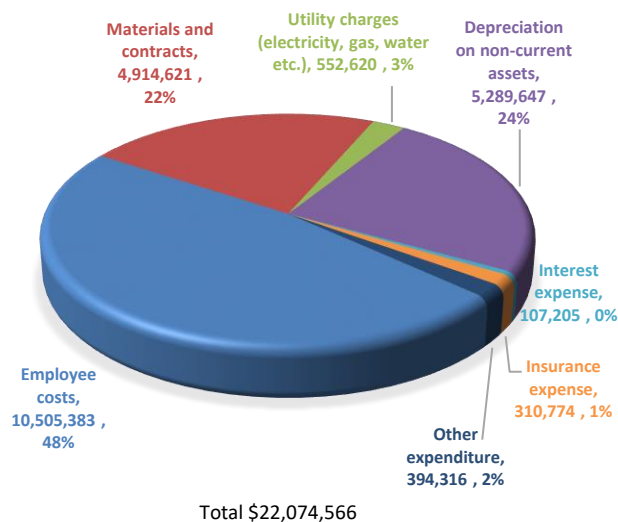
Major Capital Works Projects

- Road / Bridge / Ancillary works – \$7,717,903
- Pathways - \$1,359,710
- Bushfire Brigade Buildings - \$517,768
- Gnomesville Toilet - \$81,602
- Eaton Bowling Clubroom - \$3,000,000
- Eaton Skatepark - \$750,000
- Eaton Oval Clubrooms - \$92,148
- New Admin/Library building - \$500,000
- Eaton Foreshore boat ramp and jetty - \$216,300
- Eaton Recreation Centre equipment - \$48,392
- Heavy Plant and vehicles - \$940,438
- Burekup Entry Statement - \$20,000
- Play equipment - Peninsula Lakes Park - \$61,200
- Water & Irrigation - Watson Reserve - \$131,780
- Shade Sails - Burekup Oval Playground - \$28,448
- Lighting – Millars Creek - \$35,363
- Entry statement and landscaping – Eaton Drive \$50,000
- Playground – Lofthouse Park - \$46,699
- Playground – Eaton foreshore - \$35,355
- Gnomesville pathways - \$25,000

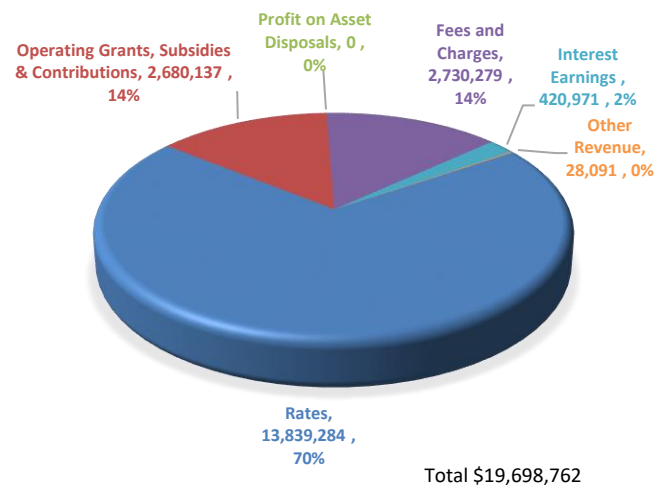
Budget Snapshot

2020/21

BUDGETED OPERATING EXPENDITURE



BUDGETED OPERATING INCOME



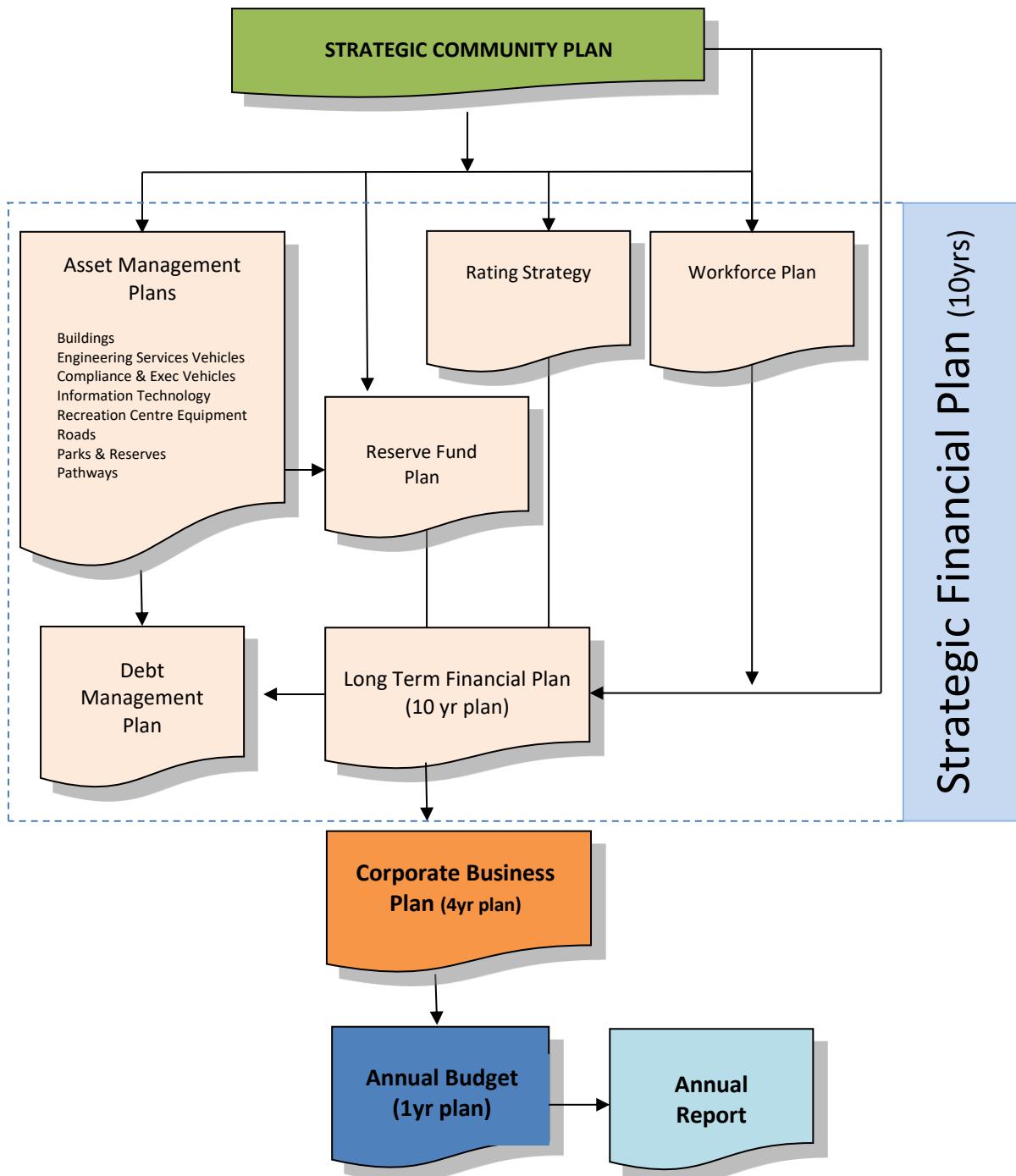
Major Operating Expenditure Items

- Road maintenance - \$1,660,909
- Parks & Gardens maintenance - \$4,028,361
- Building maintenance - \$1,241,722
- Waste management - \$1,422,848
- Electricity - \$497,683
- Water and Gas - \$54,937
- Insurance - \$310,774
- Community programs, events and festivals, donations - \$258,655
- Plant Operating costs - \$714,809
- Depreciation - \$5,289,647
- Environmental Projects - \$66,000
- Eaton Recreation Centre – \$2,570,963
- Libraries - \$588,305
- Community Grant Scheme - \$49,880
- Tourism support - \$71,000
- Economic development - \$42,000
- Loan and lease interest and fees - \$107,205

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 Long Term Financial Plan and 4 year Corporate Business Plan) and short term objectives, strategies, initiatives, activities and resource requirements (Annual Budget).

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 2020/21 Annual Budget, which is included in this report, is for the year 1st July 2020 to 30th June 2021 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	February
3. Review department guidelines for the budget document	March
4. Review of the Strategic Financial Plan incorporating the Long Term Financial Plan, various Asset Management Plans, Rating Strategy, Reserve Plan, Debt Strategy, Capital Works and Operating Schedules	March - May
5. Integration and update of the Integrated Planning and Reporting elements into the Long Term Financial Plan and Corporate Business Plan	March - 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	Late June

2.2 Major Budget Influences

In preparing the 2020/21 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 all of the costs of delivering 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. For this reason cost increases are based on a combination of factors including the WALGA Cost Index, growth projections and CPI.

Salaries & Wages

Total Salaries & Wages (including superannuation) for 2020/21 is forecast to be \$10.419M. Key influences include;

- a. Fair Work Australia minimum wage increases.
- b. Decrease in Full Time Equivalent (FTE) staffing from 118.97 FTE to 115.57 FTE.

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

Rates Revenue

- o General Rates will increase by an average of 0.0%.
- o Specified Area Rate for Bulk Waste Collection will generate \$100,864, representing a decrease of 0.008% on the previous year, with an average of \$22 per property.
- o Specified Area Rate for Eaton Landscaping will generate \$247,557, representing an increase of 0.011% on the previous year, with an average of \$50 per residential property. The Specified Area Rate will be allocated as follows:
 - o \$100,000 Eaton Parks & Reserves Upgrades;
 - o \$147,557 allocated to maintenance of Millbridge Public Open Space.

Fees & Charges Revenue

- o Overall fees including development activity based fees are budgeted to remain in line with last year due to the subdued building market and the financial impact of the Corona virus pandemic.
- o Overall Fees & Charges revenue is forecast at \$2.73m which is a decrease of \$0.42m over the previous financial year.

Grant Revenue

- o Federal Local Government Financial Assistance Grants are forecast to remain in line with last year, however some grants have been paid in advance in May 2020.
- o Grants for the development of assets are forecast at \$6.64m plus \$2.31m to reflect previous grants received which are required to be re-recognised due to changes to Australian Accounting Standards. These relate to specific capital projects.
- o 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.
- o 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.

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

2.3 Budget Highlights

- \$6.358m Capital Road Works Program.
- \$1.661m Road Maintenance.
- \$1.360m Pathways/Ancillary Program.
- \$677,156 Parks and Reserves Construction Expenditure.
- \$5.430m Building Construction Program.

Community Grants, Donations and Events

Council will donate over \$456,190 to community organisations, projects and events in the Shire of Dardanup and region. Donations include:

- \$10,000 Youth sporting and personal development sponsorships
- \$ 4,750 Seniors Christmas Luncheons
- \$25,000 Economic Development Initiatives
- \$14,000 Bunbury Geopraphe Economic Alliance
- \$15,000 Bunbury Regional Entertainment Centre
- \$20,000 Bunbury Geopraphe Tourism Partnership
- \$ 5,500 City of Bunbury Regional Events
- \$ 1,000 Bunbury Geopraphe Chamber of Commerce and Industry
- \$ 2,000 Margaret River Regional Airport
- \$ 2,000 Crooked Brook Forest Association
- \$26,000 Ferguson Valley Marketing & Promotions Inc
- \$ 5,722 School Chaplaincy Service
- \$ 1,350 Annual School Awards
- \$ 3,500 Eaton/Millbridge Community Project - Breakfast Club
- \$ 1,000 Eaton Lions Christmas hampers
- \$ 1,100 Dardanup & District Times
- \$ 9,000 Eaton Family Centre
- \$ 2,500 In-Town Centre
- \$ 7,607 Community Donations
- \$ 4,000 Public Art Competition
- \$15,000 Public Art Projects
- \$60,000 Events and Festivals
- \$13,448 Australia Day Breakfast (Eaton, Dardanup, Burekup)
- \$ 2,000 Thank a Volunteer Event
- \$ 250 SW Group of Affiliated Agricultural Associations
- \$49,880 Minor Community Grants Scheme
- \$ 25,000 Tourism & Events Grants (Contestable Grant on application ie: Bull & Barrel Festival, Bunbury Geopraphe Gift, Foreshore Festival, Arts Spectacular and others)
- \$ 3,000 Eaton Foreshore Festival Committee
- \$ 2,000 Event Support
- \$ 4,000 Community Events Seniors
- \$ 4,000 Community Events Youth
- \$ 4,000 Creative Workshops
- \$57,000 Library Programs
- \$ 10,000 Leeuwin Adventure Scholarships
- \$ 4,000 Skateboard competitions
- \$25,000 Minor/Community Events Assistance
- \$ 5,000 Minor Community Activities
- \$ 11,583 Peron Naturalist Partnership (includes Charmap project)

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.

2.4 Operating Revenue Analysis

Operating Revenue	2020/21 Budget \$	2019/20 Budget \$	Change \$	Change %
Rates	13,839,284	13,742,181	97,103	0.7%
Grants, Subsidies & Contributions	2,680,137	3,234,207	(554,070)	(17.1)%
Capital Grants, Subsidies & Contributions	9,243,071	3,804,088	5,438,983	142.97%
Profit on Sale of Assets	0	1,165,000	(1,165,000)	(100.0)%
Service Charges	0	0	0	0%
Fees & Charges	2,730,279	3,156,021	(425,742)	(13.5)%
Interest Earnings	420,971	507,656	(86,685)	(17.1)%
Other Revenue	28,091	27,540	551	2.0%
Total Operating Revenue	28,941,833	25,636,693	3,305,140	12.89%

Rates

(\$97,103 Increase)

Council has resolved to increase the rate in the dollar and minimum rate by 0%. The increased revenue represents growth in the number of properties within the Shire of Dardanup subject to rates.

The budget includes two Specified Area Rates;

- Bulk Waste Collection - This will generate \$100,864. Payers of this rate will be serviced with 2 x green waste & 1 x hard waste collections per financial year.
- Eaton Landscaping – \$247,557 will be raised to fund maintenance of Millbridge gardens and capital projects in the Eaton town site.

Grants & Subsidies & Contributions – Operating

(\$554,070 Decrease)

It is forecast that Council will receive \$2.68m in operational grants. Approximately 50% of the 2020/21 Local Government Grants Commission General Purpose Grant (\$456,387) and Local Roads Grant revenue (\$254,546) was received in advance in May 2020. 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

(\$5,438,983 Increase)

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 2019/20 include;

- State Government - Regional Road Group grants of \$1.65m.
- State Government - Road Black Spots Grants \$315k.
- State Government – Pathways Grant Funding \$18k.
- State Government – Building Construction \$590k.
- Commonwealth Government – Special Project (Covid stimulus) \$352k.
- Commonwealth Government – Roads to Recovery \$316k.

Changes to Australian Accounting Standards have also required the re-recognition of \$2,310,010 as a liability for grants previously received.

Profit on Assets Disposals

(\$1,165,000 Decrease)

There is no profit planned from the sale of plant and vehicles in 2020/21, compared to the profit generated from the sale of land associated with the Lot 500 development by Citygate in 2019/20. This is a non cash item.

Service Charges

No Service charges will be raised in 2020/21.

Fees & Charges

(\$425,742 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. The fees in 2020/21 are forecast to be less than the previous financial year due to the impact of the Corona virus pandemic causing the closure of the Eaton Recreation Centre gym and fitness activities.

Interest Revenue

(\$86,685 Decrease)

Interest revenue includes interest on investments and arrears on rates. The interest in 2020/21 are forecast to be less than the previous financial year due to the impact of the Corona virus pandemic and general low interest rates.

2.5 Operating Expenditure Analysis

Operating Expenditure	2020/21 Budget \$	2019/20 Budget \$	Change \$	Change %
Employee Costs	(10,505,383)	(11,153,410)	(648,027)	(5.8)%
Materials & Contracts	(4,914,621)	(4,508,890)	405,731	8.9%
Utility Charges	(552,620)	(561,970)	(9,350)	(1.7)%
Depreciation	(5,289,647)	(5,242,750)	46,897	0.9%
Loss on Assets Disposal	0	0	0	0.0%
Insurance	(310,774)	(282,982)	27,792	9.8%
Interest / Borrowing Cost	(107,205)	(121,560)	(14,355)	(11.8)%
Other	(394,316)	(374,638)	19,678	5.2%
Total Operating Expenditure	(22,074,566)	(22,246,200)	(171,634)	(0.8)%

a) Employee Costs

(\$648,027 Decrease)

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 decrease include:

- Fair Work Australia minimum wage increases.
- Decrease in Full Time Equivalent (FTE) staffing from 118.97 FTE to 115.57 FTE.
- Cap of 0.35% on Performance Based Salaries.

b) Materials & Contracts

(\$405,731 Increase)

The increase relates to increases to price indexation plus additional operational activities across Council's operations combined with increases in capital works.

c) Utility Charges

(\$9,350 Decrease)

Utility (Gas, Water, Electricity) expenses are budgeted at \$552,620, representing a small decrease in operating cost estimated charges.

d) Depreciation

(\$46,897 Increase)

There is a budgeted increase in depreciation 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

(\$27,792 Increase)

The increase relates to an increase in cover resulting from a new Council buildings and other assets, including the Treendale Bridge.

g) Interest Expense

(\$14,355 Decrease)

Relates to the interest repayment component on Council borrowings. One new loan of \$750,000 is to be raised during 2020/21, with the first repayment budgeted to occur in 2021/22.

h) Other Expenditure

(\$19,678 Increase)

This represents non-specific expenditure.

2.6 Capital Works Budget

The 2020/21 Capital Works Budget forecasts total expenditure of \$14.88m, which is an increase of \$6.42m from last financial year.

Capital Works	2020/21 Budget \$	2019/20 Budget \$	Change \$	Change %
Land & Buildings	(5,430,586)	(1,148,280)	4,282,306	372.9%
Transport Infrastructure	(7,717,903)	(5,405,568)	2,312,335	42.8%
Parks & Reserves	(677,156)	(854,154)	(176,998)	(20.7)%
Bridges	0	0	0	0.0%
Vehicles	(940,438)	(546,108)	394,330	72.2%
Plant & Equipment	0	(26,000)	(26,000)	(100.0)%
Furniture & Fittings	(112,993)	(475,478)	(362,485)	(76.2)%
Total Capital Works	(14,879,076)	(8,455,588)	6,423,488	75.9%

Land & Buildings

- Dardanup Central Bushfire Station - New Facility Design.
- Wellington Mill Bushfire Station - New Toilet/Shower Facility Construction.
- Waterloo Bushfire Station – New (C/fwd).
- Gnomesville Public Toilets.
- Dardanup Hall.
- CWA Hall.
- Waterloo Hall.
- Eaton Skate Park.
- Eaton Bowling Club Room redevelopment (C/fwd).
- Eaton Oval Club Rooms.
- Eaton Recreation Centre Upgrade.

- Works Depot - Martin Pelusey.
- Dardanup Council office.
- New Eaton Council Admin / Library Stage 2 - Detailed Design.

Roads

\$7.718m will be expended on capital road projects. This is additional to general maintenance of \$2.168m in the operating budget. This expenditure includes works on pathways, bridges, street lighting, signage and ancillary items.

Parks & Gardens

\$677,156 is budgeted for upgrade to parks and reserves.

Major projects include;

- Peninsula Lakes Playground.
- Eaton Foreshore – Boat Ramp and Jetty Upgrade.
- Millars Creek Lighting Upgrade.
- Gnomesville Master Plan.
- Burekup Entry Statement Signage.
- Burekup Oval Shade Sails.
- Watson Reserve water filtration and irrigation upgrade.
- Lofthouse Park playground.
- Eaton Drive entry Statements and landscaping upgrade.

Vehicles & Plant

\$940,438 will be expended on vehicles & plant. The expenditure relates to the acquisition of new vehicles and ongoing cyclical replacement of the existing vehicle fleet.

\$257,969 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. These minor items are not budgeted as a maintenance item rather than capital expenditure.

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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SHIRE OF DARDANUP

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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SHIRE OF DARDANUP'S VISION

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

SHIRE OF DARDANUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	13,839,284	13,713,132	13,742,181
Operating grants, subsidies and contributions	10(a)	2,680,137	3,564,954	3,234,207
Fees and charges	9	2,730,279	2,663,468	3,156,021
Interest earnings	12(a)	420,971	532,994	507,656
Other revenue	12(b)	28,091	27,540	27,540
		19,698,762	20,502,088	20,667,605
Expenses				
Employee costs		(10,505,383)	(10,911,998)	(11,153,410)
Materials and contracts		(4,914,621)	(4,235,934)	(4,508,890)
Utility charges		(552,620)	(552,718)	(561,970)
Depreciation on non-current assets	5	(5,289,647)	(5,369,141)	(5,242,750)
Interest expenses	12(d)	(107,205)	(121,560)	(121,560)
Insurance expenses		(310,774)	(313,993)	(282,982)
Other expenditure		(394,316)	(387,955)	(374,638)
		(22,074,566)	(21,893,299)	(22,246,199)
Subtotal		(2,375,804)	(1,391,211)	(1,578,594)
Non-operating grants, subsidies and contributions	10(b)	9,243,071	4,126,841	3,804,088
Profit on asset disposals	4(b)	0	1,239,990	1,165,000
Loss on asset disposals	4(b)	0	(18,345)	0
		9,243,071	5,348,486	4,969,088
Net result		6,867,267	3,957,275	3,390,494
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		6,867,267	3,957,275	3,390,494

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

SHIRE OF DARDANUP

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of 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 16 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF DARDANUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		28,800	6,832	1,550
General purpose funding		15,659,482	15,455,677	15,474,534
Law, order, public safety		474,905	648,404	410,591
Health		2,150	15,650	20,150
Education and welfare		6,000	3,205	3,500
Community amenities		1,484,654	1,491,706	1,504,690
Recreation and culture		1,374,782	2,404,323	2,834,702
Transport		396,841	177,801	178,301
Economic services		97,348	92,990	101,580
Other property and services		173,800	205,500	138,007
		19,698,762	20,502,088	20,667,605
Expenses excluding finance costs	4(a),5,12(c),(e),(f),(g)			
Governance		(1,208,142)	(1,242,444)	(1,282,266)
General purpose funding		(511,034)	(380,294)	(409,569)
Law, order, public safety		(1,617,758)	(1,912,412)	(1,653,967)
Health		(540,267)	(542,865)	(564,913)
Education and welfare		(783,530)	(810,226)	(826,305)
Community amenities		(2,844,739)	(2,717,370)	(2,808,213)
Recreation and culture		(7,531,334)	(7,775,684)	(8,091,550)
Transport		(6,195,082)	(5,710,617)	(5,776,472)
Economic services		(507,014)	(556,039)	(593,692)
Other property and services		(228,461)	(123,788)	(117,693)
		(21,967,361)	(21,771,739)	(22,124,639)
Finance costs	,7,6(a),12(d)			
Law, order, public safety		(2)	(132)	(132)
Community amenities		(5)	(449)	(449)
Recreation and culture		(65,095)	(69,054)	(69,054)
Transport		(23,169)	(25,841)	(25,841)
Economic services		(5,805)	(7,381)	(7,381)
Other property and services		(13,129)	(18,703)	(18,703)
		(107,205)	(121,560)	(121,560)
Subtotal		(2,375,804)	(1,391,211)	(1,578,594)
Non-operating grants, subsidies and contributions	10(b)	9,243,071	4,126,841	3,804,088
Profit on disposal of assets	4(b)	0	1,239,990	1,165,000
(Loss) on disposal of assets	4(b)	0	(18,345)	0
		9,243,071	5,348,486	4,969,088
Net result		6,867,267	3,957,275	3,390,494
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		6,867,267	3,957,275	3,390,494

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

SHIRE OF DARDANUP
FOR THE YEAR ENDED 30 JUNE 2021

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the 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.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local-laws relating to the fire prevention, animal control and protection of the environment, and other aspects of public safety including emergency services.
HEALTH	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.
EDUCATION AND WELFARE	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.
HOUSING	To provide and maintain staff housing and elderly residents' housing.	Provision and maintenance of staff housing and elderly residents' housing.
COMMUNITY AMENITIES	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.
RECREATION AND CULTURE	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.
TRANSPORT	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.
ECONOMIC SERVICES	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.
OTHER PROPERTY AND SERVICES	To monitor and control Council's overheads operating accounts.	Private works operations, plant repairs and operations costs, engineering operation costs.

SHIRE OF DARDANUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		13,839,284	13,446,049	13,742,181
Operating grants, subsidies and contributions		370,127	3,564,020	3,234,207
Fees and charges		2,730,279	2,663,468	3,156,021
Interest earnings		420,971	532,994	507,656
Goods and services tax		0	180,115	0
Other revenue		28,091	27,540	27,540
		17,388,752	20,414,186	20,667,605
Payments				
Employee costs		(10,505,383)	(10,849,196)	(11,128,710)
Materials and contracts		(4,914,621)	(3,968,426)	(4,675,148)
Utility charges		(552,620)	(552,718)	(561,970)
Interest expenses		(107,205)	(121,560)	(113,943)
Insurance expenses		(310,774)	(313,993)	(282,982)
Other expenditure		(394,316)	(387,955)	(374,638)
		(16,784,919)	(16,193,848)	(17,137,391)
Net cash provided by (used in) operating activities	3	603,833	4,220,338	3,530,214
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(6,484,017)	(1,985,267)	(2,195,866)
Payments for construction of infrastructure	4(a)	(8,395,059)	(5,982,864)	(6,259,722)
Non-operating grants, subsidies and contributions		9,243,071	4,126,841	3,804,088
Proceeds from sale of plant and equipment	4(b)	257,969	1,341,054	1,323,924
Net cash provided by (used in) investing activities		(5,378,036)	(2,500,236)	(3,327,576)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(250,116)	(279,748)	(279,748)
Principal elements of lease payments	7	(119,658)	(158,641)	0
Proceeds from new borrowings	6(b)	750,000	0	750,000
Net cash provided by (used in) financing activities		380,226	(438,389)	470,252
Net increase (decrease) in cash held		(4,393,977)	1,281,713	672,890
Cash at beginning of year		20,723,669	19,441,957	16,224,486
Cash and cash equivalents at the end of the year	3	16,329,692	20,723,669	16,897,376

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

SHIRE OF DARDANUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		382,052	404,751	301,183
		382,052	404,751	301,183
Revenue from operating activities (excluding rates)				
Governance		28,800	6,832	1,550
General purpose funding		2,168,619	2,092,545	2,077,153
Law, order, public safety		474,905	648,404	410,591
Health		2,150	15,650	20,150
Education and welfare		6,000	3,205	3,500
Community amenities		1,484,654	1,491,706	1,504,690
Recreation and culture		1,374,782	2,404,323	2,834,702
Transport		396,841	177,801	178,301
Economic services		97,348	92,990	101,580
Other property and services		173,800	1,445,490	1,303,007
		6,207,899	8,378,946	8,435,224
Expenditure from operating activities				
Governance		(1,208,142)	(1,242,444)	(1,282,266)
General purpose funding		(511,034)	(380,294)	(409,569)
Law, order, public safety		(1,617,760)	(1,912,544)	(1,654,099)
Health		(540,267)	(542,865)	(564,913)
Education and welfare		(783,530)	(810,226)	(826,305)
Community amenities		(2,844,744)	(2,721,049)	(2,808,662)
Recreation and culture		(7,596,429)	(7,844,738)	(8,160,604)
Transport		(6,218,251)	(5,736,458)	(5,802,313)
Economic services		(512,819)	(563,420)	(601,073)
Other property and services		(241,590)	(157,606)	(136,396)
		(22,074,566)	(21,911,644)	(22,246,199)
Non-cash amounts excluded from operating activities	2 (a)(i)	2,979,637	4,181,636	4,077,750
Amount attributable to operating activities		(12,504,978)	(8,946,311)	(9,432,042)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	9,243,071	4,126,841	3,804,088
Purchase property, plant and equipment	4(a)	(6,484,017)	(1,985,267)	(2,195,866)
Purchase and construction of infrastructure	4(a)	(8,395,059)	(5,982,864)	(6,259,722)
Proceeds from disposal of assets	4(b)	257,969	1,341,054	1,323,924
Amount attributable to investing activities		(5,378,036)	(2,500,236)	(3,327,576)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(250,116)	(279,748)	(279,748)
Principal elements of finance lease payments	7	(119,658)	(158,641)	(158,641)
Proceeds from new borrowings	6(b)	750,000	0	750,000
Transfers to cash backed reserves (restricted assets)	8(a)	(4,428,917)	(6,323,794)	(6,853,403)
Transfers from cash backed reserves (restricted assets)	8(a)	8,659,830	5,227,650	6,036,256
Amount attributable to financing activities		4,611,139	(1,534,533)	(505,536)
Budgeted deficiency before general rates		(13,271,876)	(12,981,080)	(13,265,154)
Estimated amount to be raised from general rates	1	13,490,863	13,363,132	13,397,381
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	218,987	382,052	132,227

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

SHIRE OF DARDANUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
		382,052	404,751	301,183
		382,052	404,751	301,183
Revenue from operating activities (excluding rates)				
Specified area rates	1(c)	348,421	350,000	344,800
Operating grants, subsidies and contributions	10(a)	2,680,137	3,564,954	3,234,207
Fees and charges	9	2,730,279	2,663,468	3,156,021
Interest earnings	12(a)	420,971	532,994	507,656
Other revenue	12(b)	28,091	27,540	27,540
Profit on asset disposals	4(b)	0	1,239,990	1,165,000
		6,207,899	8,378,946	8,435,224
Expenditure from operating activities				
Employee costs		(10,505,383)	(10,911,998)	(11,153,410)
Materials and contracts		(4,914,621)	(4,235,934)	(4,508,890)
Utility charges		(552,620)	(552,718)	(561,970)
Depreciation on non-current assets	5	(5,289,647)	(5,369,141)	(5,242,750)
Interest expenses	12(d)	(107,205)	(121,560)	(121,560)
Insurance expenses		(310,774)	(313,993)	(282,982)
Other expenditure		(394,316)	(387,955)	(374,638)
Loss on asset disposals	4(b)	0	(18,345)	0
		(22,074,566)	(21,911,644)	(22,246,199)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (a)(i)	2,979,637	4,181,636	4,077,750
Amount attributable to operating activities		(12,504,978)	(8,946,311)	(9,432,042)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	9,243,071	4,126,841	3,804,088
Purchase property, plant and equipment	4(a)	(6,484,017)	(1,985,267)	(2,195,866)
Purchase and construction of infrastructure	4(a)	(8,395,059)	(5,982,864)	(6,259,722)
Purchase of right of use assets	4(a)	(184,970)	0	0
Proceeds from disposal of assets	4(b)	257,969	1,341,054	1,323,924
Amount attributable to investing activities		(5,563,006)	(2,500,236)	(3,327,576)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(250,116)	(279,748)	(279,748)
Principal elements of finance lease payments	6	(119,658)	(158,641)	(158,641)
Proceeds from new borrowings	6(b)	750,000	0	750,000
Proceeds from new leases liabilities	7	184,970	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(4,428,917)	(6,323,794)	(6,853,403)
Transfers from cash backed reserves (restricted assets)	8(a)	8,659,830	5,227,650	6,036,256
Amount attributable to financing activities		4,796,109	(1,534,533)	(505,536)
Budgeted deficiency before general rates		(13,271,876)	(12,981,080)	(13,265,154)
Estimated amount to be raised from general rates	1(a)	13,490,863	13,363,132	13,397,381
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	218,987	382,052	132,227

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

SHIRE OF DARDANUP
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
General Rates - GRV: Residential	0.100662	3,153	57,088,620	5,746,655	0	0	5,746,655	5,620,662	5,620,662
General Rates - GRV: Commercial	0.100662	58	14,186,340	1,428,025	0	0	1,428,025	1,369,549	1,369,549
General Rates - GRV: Industrial	0.100662	68	7,586,727	763,695	0	0	763,695	757,975	757,975
General Rates - GRV: Small Holding	0.100662	336	7,605,104	765,545	0	0	765,545	806,389	806,389
General Rates - GRV: Interim and Back Rates	0.100662	0	0	0	91,144	0	91,144	90,000	124,249
Unimproved valuations									
General Rates - UV: Broad Acre Rural	0.006259	491	274,607,000	1,718,765	0	0	1,718,765	1,709,026	1,709,026
General Rates - UV: Mining	0.006259	0	0	0	0	0	0	0	0
General Rates - UV: Interim and Back Rates	0.006259	0	0	0	0	0	0	0	0
Sub-Totals		4,106	361,073,791	10,422,685	91,144	0	10,513,829	10,353,601	10,387,850
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
General Rates - GRV: Residential	1,547.50	1,651	21,331,732	2,554,923	0	0	2,554,923	2,571,945	2,571,945
General Rates - GRV: Commercial	1,547.50	7	61,400	10,833	0	0	10,833	10,833	10,833
General Rates - GRV: Industrial	1,547.50	47	590,450	72,733	0	0	72,733	80,470	80,470
General Rates - GRV: Small Holding	1,547.50	85	682,270	131,538	0	0	131,538	111,420	111,420
General Rates - GRV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0
Unimproved valuations									
General Rates - UV: Broad Acre Rural	1,547.50	119	17,457,460	184,153	0	0	184,153	208,913	208,913
General Rates - UV: Mining	1,547.50	18	399,256	27,855	0	0	27,855	30,950	30,950
General Rates - UV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0
Sub-Totals		1,927	40,522,568	2,982,035	0	0	2,982,034	3,014,531	3,014,531
		6,033	401,596,359	13,404,720	91,144	0	13,495,863	13,368,132	13,402,381
Discounts (Refer note 1(e))							(5,000)	(5,000)	(5,000)
Total amount raised from general rates							13,490,863	13,363,132	13,397,381
Specified area rates (Refer note 1(c))							348,421	350,000	344,800
Total rates							13,839,284	13,713,132	13,742,181

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 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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
		\$	%	%
Option one				
Single Full Payment		0.00	0.0%	8.0%
Option two				
Instalment Plan Administrative Charge \$39.00				
First Instalment	10/09/2020	0.00	0.0%	8.0%
Second Instalment	12/11/2020	13.00	2.75%	8.0%
Third Instalment	14/01/2021	13.00	2.75%	8.0%
Fourth Instalment	18/03/2021	13.00	2.75%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	87,243	84,500	92,421
Instalment plan interest earned	35,303	69,924	69,924
Unpaid rates and service charge interest earned	37,865	64,000	62,705
	160,411	218,424	225,050

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2020/21 Budget specified area rate revenue	2020/21 Interim specified area rate revenue	2020/21 Back specified area rate revenue	2020/21 Total budget specified area rate revenue	2019/20 Actual revenue	2019/20 Budget revenue
Specified area rate		\$	\$	\$	\$	\$	\$	\$	\$
Bulk Waste Collection	GRV	0.001315	76,702,804	100,864	0	0	100,864	102,000	100,000
Eaton Landscaping	GRV	0.002925	84,634,824	247,557	0	0	247,557	248,000	244,800
			161,337,628	348,421	0	0	348,421	350,000	344,800

	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
Specified area rate			\$	\$	\$
Bulk Waste Collection		4,622	100,864	0	0
Eaton Landscaping		4,385	234,337	13,220	0
			335,201	13,220	0

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
			\$	\$	\$	
Rates Written Off			5,000	5,000	5,000	
			5,000	5,000	5,000	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

Council provides an early payment incentive prize of \$1,500.00 to eligible ratepayers that pay their rates in full and have no outstanding balance by the due date

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

		2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	Note	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	0	(1,239,990)	(1,165,000)
Less: Movement in contract liabilities associated with restricted cash		(2,310,010)	0	0
Less: Movement in non current employee liabilities		0	34,140	0
Add: Loss on disposal of assets	4(b)	0	18,345	0
Add: Depreciation on assets	5	5,289,647	5,369,141	5,242,750
Non cash amounts excluded from operating activities		2,979,637	4,181,636	4,077,750
(ii) Current assets and liabilities excluded from budgeted deficiency				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(14,017,236)	(17,508,149)	(15,046,450)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		750,000	250,116	750,000
- Current portion of contract liability held in reserve		602,792	2,912,802	550,594
- Current portion of lease liabilities		86,490	84,805	0
Total adjustments to net current assets		(12,577,953)	(14,260,426)	(13,745,855)

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

		2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	Note	\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	2,312,456	3,215,520	1,850,926
Cash and cash equivalents - restricted				
Cash backed reserves	3	14,017,236	17,508,149	15,046,450
Unspent borrowings	6(c)	740,000	0	0
Receivables		907,381	907,381	1,056,000
Other assets		90,970	90,970	0
Inventories		15,000	15,000	20,000
		18,083,044	21,737,021	17,973,376
Less: current liabilities				
Trade and other payables		(2,548,672)	(2,548,672)	(1,535,000)
Contract liabilities		(602,792)	(2,912,802)	(550,594)
Lease liabilities		(86,490)	(84,805)	0
Long term borrowings		(750,000)	(250,116)	(750,000)
Provisions		(1,298,151)	(1,298,151)	(1,259,700)
		(5,286,105)	(7,094,544)	(4,095,294)
Net current assets		12,796,940	14,642,477	13,878,082
Less: Total adjustments to net current assets	2 (a)(ii)	(12,577,953)	(14,260,426)	(13,745,855)
Closing funding surplus / (deficit)		218,987	382,052	132,227

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (b). NET CURRENT ASSETS (CONTINUED)

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of 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.

CONTRACT ASSETS

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

PROVISIONS

Provisions are recognised when the Shire 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.

LEASE LIABILITIES

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

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.

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.

CONTRACT LIABILITIES

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	7,929,692	12,323,669	1,850,926
Term deposits	8,400,000	8,400,000	15,046,450
	16,329,692	20,723,669	16,897,376
- Unrestricted cash and cash equivalents	2,312,456	3,215,520	1,850,926
- Restricted cash and cash equivalents	14,017,236	17,508,149	15,046,450
	16,329,692	20,723,669	16,897,376
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Information Technology Reserve	448,278	427,309	171,750
Road Safety Programs Reserve	20,354	20,197	4,227
Tourism Reserve	11,747	11,657	11,685
Executive & Compliance Vehicle Reserve	154,246	242,332	273,571
Employee Relief Reserve	265,983	234,168	228,919
Employee Leave Entitlements Reserve	37,803	21,182	26,090
Refuse Site Environmental Works Reserve	84,403	83,754	48,395
Recycling Education Reserve	39,032	60,875	38,910
Eaton Recreation Centre - Equipment Reserve	99,228	82,425	45,017
Council Land Development Reserve	11,124	11,038	4,259
Sale of Land Reserve	4,605,252	4,569,836	4,478,671
Accrued Salaries Reserve	501,347	432,991	313,056
Carried Forward Projects Reserve	1,072,970	2,254,978	779,047
Strategic Planning Studies Reserve	113,260	124,793	107,467
Town Planning Consultancy Reserve	38,376	97,619	20,015
Parks & Reserves Upgrades Reserve	378,681	568,006	574,209
Election Expenses Reserve	26,221	1,212	995
Pathways Reserve	89,761	245,496	125,978
Asset / Rates Revaluation Reserve	116,897	280,635	270,686
Refuse & Recycling Bin Replacement Reserve	32,653	32,402	32,302
Emergency Services Reserve	0	0	10,325
Storm Water Reserve	143,414	142,311	142,289
Fire Control Reserve	8,607	8,541	1,179
Collie River (Eaton Drive) Bridge Construction Reserve	393,981	1,561,263	1,665,174
Eaton Drive - Access Construction Reserve	151,916	152,575	163,754
Eaton Drive - Scheme Construction Reserve	62,221	908,964	940,251
Contribution to Works Reserve	675,263	670,070	613,137
Unspent Grants Reserve	992,879	1,227,669	1,055,412
Unspent Specified Area Rate - Bulk Waste Collection	81,158	80,534	69,614
Unspent Specified Area Rate - Eaton Landscaping	107,770	93,823	60,316
Dardanup Community Centre Reserve	0	0	7,330
Plant & Engineering Equipment Reserve	339,253	720,673	694,933
Road Construction & Major Maintenance Reserve	675,386	564,311	120,270
Building Maintenance Reserve	726,608	1,533,663	1,264,651
Wanju Developer Contribution Plan - Unspent Loan Reserve	740,000	0	648,802
Dardanup Expansion Developer Contribution Plan Reserve	31,164	40,847	33,764
Unspent borrowings	740,000	0	0
	14,017,236	17,508,149	15,046,450
Reconciliation of net cash provided by operating activities to net result			
Net result	6,867,267	3,957,275	3,390,494
Depreciation	5,289,647	5,369,141	5,242,750
(Profit)/loss on sale of asset	0	(1,221,645)	(1,165,000)
(Increase)/decrease in receivables	0	(87,902)	0
(Increase)/decrease in other assets	0	83,362	0
(Increase)/decrease in inventories	0	(1,523)	0
Increase/(decrease) in payables	0	188,878	(4,002,261)
Increase/(decrease) in contract liabilities	(2,310,010)	0	3,843,620
Increase/(decrease) in employee provisions	0	59,593	24,700
Non-operating grants, subsidies and contributions	(9,243,071)	(4,126,841)	(3,804,088)
Net cash from operating activities	603,833	4,220,338	3,530,215

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2020/21 Budget total	2019/20 Actual total	2019/20 Budget 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			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>														
Buildings - non-specialised	0	0	517,768	0	0	0	81,602	4,040,529	14,927	0	775,760	5,430,586	921,404	1,148,280
Furniture and equipment	25,000	0	0	0	0	0	0	53,392	0	0	34,601	112,993	426,419	475,478
Plant and equipment	0	0	0	0	0	0	0	0	0	0	0	0	6,000	26,000
Motor vehicles	0	0	42,840	0	0	0	0	264,157	512,061	35,700	85,680	940,438	631,444	546,108
	25,000	0	560,608	0	0	0	81,602	4,358,078	526,988	35,700	896,041	6,484,017	1,985,267	2,195,866
<u>Infrastructure</u>														
Infrastructure - roads	0	0	0	0	0	0	0	0	6,468,810	0	0	6,468,810	4,595,408	4,855,294
Infrastructure - pathways	0	0	0	0	0	0	0	0	1,249,093	0	0	1,249,093	553,719	550,274
Infrastructure - stormwater drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - parks and reserves	0	0	0	0	0	0	0	677,156	0	0	0	677,156	833,737	854,154
Infrastructure - bridges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	677,156	7,717,903	0	0	8,395,059	5,982,864	6,259,722
<u>Right of use assets</u>														
Right of use - furniture and fittings								184,970				184,970		
	0	0	0	0	0	0	0	184,970	0	0	0	184,970	0	0
Total acquisitions	25,000	0	560,608	0	0	0	81,602	5,220,204	8,244,891	35,700	896,041	15,064,046	7,968,131	8,455,588

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
- Land & Buildings
- Parks & Reserves
- Vehicles
- Plant & Equipment
- Furniture & Fittings

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Law, order, public safety	17,136	17,136	0	0		0	0	0	0	0	0	0
Community amenities		0	0	0	21,412	18,182	0	(3,230)	0	0	0	0
Recreation and culture	103,246	103,246	0	0	45,127	45,127	0	0	45,127	45,127	0	0
Transport	80,467	80,467	0	0	3,107	3,107	0	0	58,274	58,274	0	0
Economic services	14,280	14,280	0	0		0	0	0	0	0	0	0
Other property and services	42,840	42,840	0	0	49,763	1,274,638	1,239,990	(15,115)	55,523	1,220,523	1,165,000	0
	257,969	257,969	0	0	119,409	1,341,054	1,239,990	(18,345)	158,924	1,323,924	1,165,000	0
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	0	1,239,990	1,239,990	0	0	1,165,000	1,165,000	0
Motor vehicles	257,969	257,969	0	0	119,409	101,064	0	(18,345)	158,924	158,924	0	0
	257,969	257,969	0	0	119,409	1,341,054	1,239,990	(18,345)	158,924	1,323,924	1,165,000	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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF DARDANUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
By Program			
Law, order, public safety	91,894	169,977	162,900
Health	33,783	33,700	33,700
Education and welfare	19,604	19,500	19,500
Community amenities	12,487	36,137	44,250
Recreation and culture	853,756	797,400	797,400
Transport	3,749,520	3,615,200	3,615,200
Other property and services	528,603	697,227	569,800
	5,289,647	5,369,141	5,242,750
By Class			
Buildings - non-specialised	806,355	806,600	806,600
Furniture and equipment	155,632	133,500	133,500
Plant and equipment	13,568	17,900	50,150
Motor vehicles	331,980	532,500	532,500
Infrastructure - roads	2,530,427	2,505,000	2,505,000
Infrastructure - pathways	206,354	205,000	205,000
Infrastructure - stormwater drainage	333,136	335,000	335,000
Infrastructure - parks and reserves	192,307	190,000	190,000
Infrastructure - bridges	600,230	485,000	485,000
Right of use - land	2,044	24,137	0
Right of use - buildings	11,023	5,397	0
Right of use - furniture and fittings	105,992	122,030	0
Right of use - motor vehicles	599	7,077	0
	5,289,647	5,369,141	5,242,750

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	
- sub-structure	50 to 100 years
- super-structure	8 to 100 years
- roof	25 to 100 years
- finishing & fittings	8 to 75 years
- services	10 to 75 years
- site surround works	10 to 75 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 10 years
Motor vehicles	4 to 5 years
Work in progress	Not depreciated
Infrastructure Assets - Roads	
Sealed Roads and Streets	
- formation	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years
Gravel Roads	
- formation	Not depreciated
- pavement	10 to 20 years
Infrastructure Assets - Pathways	
- concrete	50 years
- limestone	15 years
- paving	25 years
- asphalt	20 years
- timber	30 years
Infrastructure - Stormwater Drainage	50 to 75 years
Infrastructure - Parks and Reserves	
- playgrounds	15 years
- furniture	15 years
- turf	20 years
- gardens	15 years
- irrigation	12 to 40 years
- sporting equipment	15 to 25 years
- rubbish bin enclosures	15 years
- marine structures	20 years
Infrastructure - Bridges	
- timber	60 years
- other	100 years
Right of use - land	Based on the remaining lease
Right of use - buildings	Based on the remaining lease
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	Based on the remaining lease
Right of use - motor vehicles	Based on the remaining lease

AMORTISATION

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

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities															
Wanju Developer Contribution Plan/Waterloo Industrial Park	0	750,000	0	750,000	0	0	0	0	0	0	0	750,000	0	750,000	0
Recreation and culture															
Eaton Recreation Centre - Loan 59	280,690	0	(88,117)	192,573	(16,870)	363,773	0	(83,083)	280,690	(22,423)	363,773	0	(83,083)	280,690	(22,423)
Eaton Recreation Centre Extensins - Loan 63	0	0	0	0	0	21,440	0	(21,440)	0	(1,146)	21,440	0	(21,440)	0	(1,146)
Fitness Equipment - Loan 68	0	0	0	0	0	21,070	0	(21,070)	0	(413)	21,070	0	(21,070)	0	(413)
Glen Huon Oval Club Rooms - Loan 69	965,470	0	(41,174)	924,296	(43,234)	1,005,108	0	(39,638)	965,470	(45,072)	1,005,108	0	(39,638)	965,470	(45,072)
Transport															
Depot Land - Land 66	503,104	0	(58,628)	444,476	(23,169)	559,417	0	(56,313)	503,104	(25,841)	559,417	0	(56,313)	503,104	(25,841)
Economic services															
Gravel Pit Land - Panizza Road - Loan 61	90,549	0	(23,901)	66,648	(5,805)	113,014	0	(22,465)	90,549	(7,381)	113,015	0	(22,465)	90,550	(7,381)
Other property and services															
Administration Building Extensions - Loan 65	123,303	0	(38,296)	85,007	(8,887)	159,042	0	(35,739)	123,303	(11,667)	159,042	0	(35,739)	123,303	(11,667)
	1,963,116	750,000	(250,116)	2,463,000	(97,965)	2,242,864	0	(279,748)	1,963,116	(113,943)	2,242,865	750,000	(279,748)	2,713,117	(113,943)
	1,963,116	750,000	(250,116)	2,463,000	(97,965)	2,242,864	0	(279,748)	1,963,116	(113,943)	2,242,865	750,000	(279,748)	2,713,117	(113,943)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

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 Industrial Park	WATC	Debenture	10	3.3%	750,000	165,673	10,000	740,000
					750,000	165,673	10,000	740,000

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	265,000	265,000	265,000
Loan facilities			
Loan facilities in use at balance date	2,463,000	1,963,116	2,713,117

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. LEASE LIABILITIES

Purpose	Lease		Lease Interest	Lease Term	Budget Lease Principal	2020/21 Budget New Leases	2020/21 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2021	2020/21 Budget Lease Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Leases	2019/20 Actual Lease Principal Repayments	Actual Lease Principal outstanding 30 June 2020	2019/20 Actual Lease Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Leases	2019/20 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2020	2019/20 Budget Lease Interest Repayments
	Number	Institution	Rate		1 July 2020														
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety																			
Bushfire Risk Manager Officer Vehicle Lease	17	Vehicle Leasing	3.0%	24 months	599	0	(599)	0	(2)	7,676	0	(7,077)	599	(132)	7,676	0	(7,077)	599	(132)
Community amenities																			
Lease of Lot 81 Banksia Road (Transfer Stn)	2	Simple Leasing	3.0%	54 months	2,044	0	(2,044)	0	(5)	26,181	0	(24,137)	2,044	(449)	26,181	0	(24,137)	2,044	(449)
Recreation and culture																			
Eaton Recreation Centre Cardio Equipment	18	Simple Leasing	3.0%	60 months	0	184,970	(34,853)	150,117	(4,991)	0	0	0	0	0	0	0	0	0	0
Other property and services																			
Transportable Buiding	1	Simple Leasing	3.0%	60 months	43,073	0	(11,023)	32,049	(1,127)	48,469	0	(5,397)	43,073	(678)	48,469	0	(5,397)	43,073	(678)
IT Lease 2 x Dell Expansion Shelf Servers	3	Simple Leasing	3.0%	60 months	10,462	0	(8,337)	2,125	(9)	18,556	0	(8,093)	10,462	(442)	18,556	0	(8,093)	10,462	(442)
IT Lease Storage 10TB Enterprise	4	Simple Leasing	3.0%	60 months	25,539	0	(8,029)	17,510	(648)	33,335	0	(7,796)	25,539	(881)	33,335	0	(7,796)	25,539	(881)
IT Lease Dell Financial Server Lease NX-6135	5	Simple Leasing	3.0%	36 months	9,253	0	(8,531)	722	(159)	17,536	0	(8,283)	9,253	(407)	17,536	0	(8,283)	9,253	(407)
IT Lease Dell Server NX 6035	6	Simple Leasing	3.0%	36 months	10,197	0	(10,197)	0	(140)	22,107	0	(11,910)	10,197	(494)	22,107	0	(11,910)	10,197	(494)
IT Lease Desktop Refresh	7	Simple Leasing	3.0%	48 months	84,431	0	(27,316)	57,115	(2,132)	110,953	0	(26,522)	84,431	(2,926)	110,953	0	(26,522)	84,431	(2,926)
Photocoper/Scanner/Printer Lease	8	Simple Leasing	3.0%	36 months	1,802	0	(1,802)	0	(6)	12,425	0	(10,622)	1,802	(226)	12,425	0	(10,622)	1,802	(226)
Photocoper/Scanner/Printer Lease	9	Simple Leasing	3.0%	36 months	2,587	0	(2,587)	0	(10)	17,844	0	(15,258)	2,587	(322)	17,844	0	(15,258)	2,587	(322)
Photocoper/Scanner/Printer Lease	10	Simple Leasing	3.0%	36 months	731	0	(731)	0	(3)	5,044	0	(4,313)	731	(91)	5,044	0	(4,313)	731	(91)
Photocoper/Scanner/Printer Lease	11	Simple Leasing	3.0%	36 months	0	0	0	0	0	3,978	0	(3,978)	0	(59)	3,978	0	(3,978)	0	(59)
Photocoper/Scanner/Printer Lease	12	Simple Leasing	3.0%	36 months	927	0	(927)	0	0	6,391	0	(5,465)	927	(115)	6,391	0	(5,465)	927	(115)
Photocoper/Scanner/Printer Lease	13	Simple Leasing	3.0%	36 months	732	0	(732)	0	(2)	5,044	0	(4,312)	732	(92)	5,044	0	(4,312)	732	(92)
Photocoper/Scanner/Printer Lease	14	Simple Leasing	3.0%	36 months	1,219	0	(1,219)	0	(5)	8,407	0	(7,188)	1,219	(152)	8,407	0	(7,188)	1,219	(152)
Photocoper/Scanner/Printer Lease	15	Simple Leasing	3.0%	36 months	731	0	(731)	0	(3)	5,044	0	(4,313)	731	(91)	5,044	0	(4,313)	731	(91)
Photocoper/Scanner/Printer Lease	16	Simple Leasing	3.0%	36 months	0	0	0	0	0	3,978	0	(3,978)	0	(59)	3,978	0	(3,978)	0	(59)
					194,326	184,970	(119,658)	259,638	(9,240)	352,967	0	(158,641)	194,326	(7,617)	352,967	0	(158,641)	194,326	(7,617)

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease.

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

At the commencement date, a right-of-use asset is recognised at cost and a lease liability.

at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined.

If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Information Technology Reserve	427,309	403,312	(382,343)	448,278	406,982	403,896	(383,569)	427,309	200,072	401,006	(429,328)	171,750
Road Safety Programs Reserve	20,197	157	0	20,354	8,357	11,840	0	20,197	4,202	25	0	4,227
Tourism Reserve	11,657	90	0	11,747	6,368	5,289	0	11,657	6,389	5,296	0	11,685
Executive & Compliance Vehicle Reserve	242,332	1,878	(89,964)	154,246	364,152	53,486	(175,306)	242,332	329,068	51,603	(107,100)	273,571
Employee Relief Reserve	234,168	31,815	0	265,983	226,995	7,173	0	234,168	222,512	6,407	0	228,919
Employee Leave Entitlements Reserve	21,182	16,621	0	37,803	5,000	16,182	0	21,182	9,868	16,222	0	26,090
Refuse Site Environmental Works Reserve	83,754	649	0	84,403	82,960	794	0	83,754	48,111	284	0	48,395
Meat Inspection Reserve	0	0	0	0	5,228	0	(5,228)	0	5,228	0	(5,228)	0
Recycling Education Reserve	60,875	472	(22,315)	39,032	82,334	788	(22,247)	60,875	60,929	228	(22,247)	38,910
Eaton Recreation Centre - Equipment Reserve	82,425	110,639	(93,836)	99,228	365,347	103,497	(386,419)	82,425	331,172	100,264	(386,419)	45,017
Council Land Development Reserve	11,038	5,086	(5,000)	11,124	20,839	199	(10,000)	11,038	14,234	25	(10,000)	4,259
Sale of Land Reserve	4,569,836	35,416	0	4,605,252	2,303,942	2,265,894	0	4,569,836	2,243,767	2,234,904	0	4,478,671
Accrued Salaries Reserve	432,991	68,356	0	501,347	379,360	53,631	0	432,991	336,221	51,835	(75,000)	313,056
Carried Forward Projects Reserve	2,254,978	17,476	(1,199,484)	1,072,970	2,968,520	28,414	(741,956)	2,254,978	2,078,823	12,230	(1,312,006)	779,047
Strategic Planning Studies Reserve	124,793	967	(12,500)	113,260	218,947	2,096	(96,250)	124,793	203,087	630	(96,250)	107,467
Town Planning Consultancy Reserve	97,619	5,757	(65,000)	38,376	91,741	5,878	0	97,619	39,898	5,117	(25,000)	20,015
Parks & Reserves Upgrades Reserve	568,006	154,402	(343,727)	378,681	549,702	205,262	(186,958)	568,006	549,369	203,074	(178,234)	574,209
Election Expenses Reserve	1,212	25,009	0	26,221	23,487	22,725	(45,000)	1,212	23,489	22,506	(45,000)	995
Pathways Reserve	245,496	1,903	(157,638)	89,761	164,162	151,571	(70,237)	245,496	45,585	150,630	(70,237)	125,978
Asset / Rates Revaluation Reserve	280,635	22,175	(185,913)	116,897	292,878	52,803	(65,046)	280,635	283,302	52,430	(65,046)	270,686
Refuse & Recycling Bin Replacement Reserve	32,402	251	0	32,653	54,075	518	(22,191)	32,402	54,174	319	(22,191)	32,302
Emergency Services Reserve	0	0	0	0	0	0	0	0	10,325	0	0	10,325
Small Plant & Equipment Reserve	0	0	0	0	15,280	0	(15,280)	0	15,280	0	(15,280)	0
Storm Water Reserve	142,311	1,103	0	143,414	101,063	41,248	0	142,311	101,175	41,114	0	142,289
Fire Control Reserve	8,541	66	0	8,607	11,415	10,336	(13,210)	8,541	1,112	10,392	(10,325)	1,179
Collie River (Eaton Drive) Bridge Construction Reserve	1,561,263	12,100	(1,179,382)	393,981	1,548,014	14,817	(1,568)	1,561,263	1,656,975	9,767	(1,568)	1,665,174
Eaton Drive - Access Construction Reserve	152,575	1,182	(1,841)	151,916	153,213	1,466	(2,104)	152,575	164,886	972	(2,104)	163,754
Eaton Drive - Scheme Construction Reserve	908,964	7,044	(853,787)	62,221	904,633	8,659	(4,328)	908,964	939,044	5,535	(4,328)	940,251
Contribution to Works Reserve	670,070	5,193	0	675,263	601,543	68,527	0	670,070	609,544	3,593	0	613,137
Unspent Grants Reserve	1,227,669	811,566	(1,046,356)	992,879	1,308,820	723,461	(804,612)	1,227,669	1,074,997	712,952	(732,537)	1,055,412
Unspent Specified Area Rate - Bulk Waste Collection	80,534	624	0	81,158	79,771	763	0	80,534	69,206	408	0	69,614
Unspent Specified Area Rate - Eaton Landscaping	93,823	13,947	0	107,770	67,486	89,646	(63,309)	93,823	33,285	89,525	(62,494)	60,316
Dardanup Community Centre Design Reserve	0	0	0	0	1,128	0	(1,128)	0	1,128	0	(1,128)	0
Dardanup Public Library Reserve	0	0	0	0	4,365	0	(4,365)	0	4,365	0	(4,365)	0
Wells Park Hard Courts Reserve	0	0	0	0	4,097	0	(4,097)	0	4,097	0	(4,097)	0
Wells Park Clubroom Reserve	0	0	0	0	9,744	0	(9,744)	0	9,744	0	(9,744)	0
Wells Park Clubroom Design Reserve	0	0	0	0	1,285	0	(1,285)	0	1,285	0	(1,285)	0
Wells Park Car Park Reserve	0	0	0	0	12,904	0	(12,904)	0	12,904	0	(12,904)	0
Dardanup Community Centre Reserve	0	0	0	0	0	0	0	0	7,330	0	0	7,330
Plant & Engineering Equipment Reserve	720,673	211,085	(592,505)	339,253	837,738	163,019	(280,084)	720,673	815,945	159,072	(280,084)	694,933
Road Construction & Major Maintenance Reserve	564,311	1,354,373	(1,243,298)	675,386	500,301	1,530,811	(1,466,801)	564,311	366,709	1,521,421	(1,767,860)	120,270
Building Maintenance Reserve	1,533,663	367,886	(1,174,941)	726,608	1,620,575	245,512	(332,424)	1,533,663	1,240,467	301,051	(276,867)	1,264,651
Wanjju Developer Contribution Plan - Unspent Loan Reserve	0	740,000	0	740,000	0	0	0	0	648,802	0	0	648,802
Dardanup Expansion Developer Contribution Plan Reserve	40,847	317	(10,000)	31,164	7,254	33,593	0	40,847	0	33,764	0	33,764
	17,508,149	4,428,917	(8,659,830)	13,277,236	16,412,005	6,323,794	(5,227,650)	17,508,149	14,229,303	6,853,403	(6,036,256)	15,046,450

SHIRE OF DARDANUP
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FOR THE YEAR ENDED 30 JUNE 2021

8. 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
Information Technology Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition or lease of software and computer equipment.
Road Safety Programs Reserve	As funds become available for suitable projects.	Established to hold contributions from road transport permits which are to be used 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 including the implementation of works associated with the Gnomesville Master Plan.
Executive & Compliance Vehicle Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase, replacement or lease 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	Reserve to be removed by 30 June 2020.	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 and as a contribution toward the shared Waste Education Officer's salary.
Eaton Recreation Centre - Equipment Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition, replacement or lease of furniture, fittings, plant or gym equipment at the Eaton Recreation Centre.
Council Land Development Reserve	As required.	Established for funding the acquisition or 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 const 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 274 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. Project funds that are not expended within 2 financial years of their initial allocation to this reserve are to be reallocated to the Municipal Fund.
Strategic Planning Studies Reserve	As required.	Established for funding strategic studies.
Town Planning Consultancy Reserve	As funds become available for suitable projects.	Established to fund the engagement of consultants to undertake 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 creation, 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	Reserve to be removed by 30 June 2020.	Established to fund unforeseen over expenditure in the Emergency Services Levy Budget.
Small Plant & Equipment Reserve	Reserve to be removed by 30 June 2020.	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	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 Eaton landscaping.
Dardanup Community Centre Design Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the design of a future community centre and outdoor play area.
Dardanup Public Library Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the future extension of Dardanup Public Library.
Wells Park Hard Courts Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the future upgrade of the hard courts and lighting at Wells Park.
Wells Park Clubroom Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the future extension of the club room facilities at Wells Park.
Wells Park Clubroom Design Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the design and future extension of the club room facilities at Wells Park.
Wells Park Car Park Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the future upgrade and construction of the car parking area at Wells Park.
Dardanup Community Centre Reserve	Reserve to be removed by 30 June 2020.	Established to hold funds for the future construction of a community centre and outdoor play area.
Plant & Engineering Equipment Reserve	As scheduled in Council's Asset Management Plan.	To fund the purchase, replacement or lease of Council's heavy plant and engineering 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 Council's transport infrastructure.
Building Maintenance Reserve	As scheduled in Council's Asset Management Plan.	For the purchase, construction and maintenance of Council buildings.
Wanjit Developer Contribution Plan - Unspent Loan Reserve	As required.	Established to hold unspent loan funds raised for the Wanjit Developer Contribution Plan planning and development costs.
Dardanup Expansion Developer Contribution Plan Reserve	As required.	Established to hold funds for the design and construction of community facilities in Dardanup associated with the implementation of DCA2 – Dardanup Expansion Area Developer Contribution Plan.

SHIRE OF DARDANUP
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FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	300	800	800
General purpose funding	134,736	130,600	140,521
Law, order, public safety	107,500	102,600	103,460
Health	2,100	15,600	20,100
Community amenities	1,380,790	1,386,771	1,399,005
Recreation and culture	972,105	900,806	1,343,055
Transport	4,300	4,000	4,000
Economic services	96,848	92,990	101,080
Other property and services	31,600	29,300	44,000
	2,730,279	2,663,467	3,156,021

10. GRANT REVENUE

Unspent grants, subsidies and contributions liability						Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
By Program:								
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	28,500	6,032	750
General purpose funding	0	0	0	0	0	1,612,912	1,428,951	1,428,976
Law, order, public safety	0	0	0	0	0	367,405	545,804	307,131
Health	0	0	0	0	0	50	50	50
Education and welfare	0	0	0	0	0	6,000	3,205	3,500
Community amenities	0	0	0	0	0	3,000	2,935	5,685
Recreation and culture	0	0	0	0	0	155,120	1,255,516	1,246,847
Transport	0	0	0	0	0	364,450	146,261	146,761
Economic services	0	0	0	0	0	500	0	500
Other property and services	0	0	0	0	0	142,200	176,200	94,007
	0	0	0	0	0	2,680,137	3,564,954	3,234,207
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety	0	0	0	0	0	456,405	418,198	393,909
Community amenities	15,000	0	0	15,000	15,000	0	0	0
Recreation and culture	25,000	0	(25,000)	0	0	3,845,602	481,307	715,723
Transport	2,622,802	0	(2,035,010)	587,792	587,792	4,691,064	3,227,336	2,694,456
Economic services	250,000	0	(250,000)	0	0	250,000	0	0
	2,912,802	0	(2,310,010)	602,792	602,792	9,243,071	4,126,841	3,804,088
Total	2,912,802	0	(2,310,010)	602,792	602,792	11,923,208	7,691,795	7,038,295

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Collie River (Eaton Drive) Bridge Construction Reserve	381,881	1,561,263
Eaton Drive - Access Construction Reserve	150,734	152,575
Eaton Drive - Scheme Construction Reserve	55,177	908,964
Unspent Grants Reserve	992,879	1,227,669
Unspent grants, subsidies and contributions	(977,879)	(937,669)
	602,792	2,912,802

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	271,376	325,000	312,957
- Other funds	74,337	72,000	60,000
Late payment of fees and charges *	2,090	2,070	2,070
Other interest revenue (refer note 1b)	73,168	133,924	132,629
	420,971	532,994	507,656

(b) Other revenue

Reimbursements and recoveries	28,091	27,540	27,540
	28,091	27,540	27,540

The net result includes as expenses

(c) Auditors remuneration

Audit services	22,130	20,000	20,000
Other services	13,000	3,242	3,242
	35,130	23,242	23,242

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	97,965	113,943	113,943
Interest expense on lease liabilities	9,240	7,617	7,617
	107,205	121,560	121,560

(e) Elected members remuneration

Meeting fees	109,395	109,395	109,395
Mayor/President's allowance	25,870	25,870	25,870
Deputy Mayor/President's allowance	6,467	6,467	6,467
Travelling expenses	8,691	8,500	11,220
Telecommunications allowance	22,050	22,050	22,050
	172,473	172,282	175,002

(f) Write offs

General rate	5,000	5,000	5,000
	5,000	5,000	5,000

(g) Low Value lease expenses

Office equipment	0	0	272,745
Gymnasium equipment	0	0	19,208
	0	0	291,953

13. MAJOR LAND TRANSACTIONS

It is not anticipated that Council will be party to any Major Land Transaction or Undertakings during 2020/21.

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that Council will be party to any Major Land Transaction or Undertakings during 2020/21.

15. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

16. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Eaton POS	501,680	10,034	(272,100)	239,614
Dardanup POS	97,143	1,943	0	99,086
Burekup POS	275,621	5,512	0	281,133
Tourism WA - Ferguson Valley Project	226,801	4,536	(192,219)	39,118
	1,101,245	22,025	(464,319)	658,951

17. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

18. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	0.2252	0.1394	0.0158	0.0892
Funds After Operations	0.8558	0.8101	1.4385	1.4892
PPE	0.0880	0.0430	0.0206	(0.0167)
Infrastructure	0.0413	0.0338	0.0272	0.0630
Cash Reserves	0.0000	0.0000	0.0000	0.0000
Borrowings	0.1523	0.1160	0.1501	0.1916
Debt Servicing	0.0530	0.0220	0.0272	0.0396

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

BUDGET SUMMARY							
	Page	2019/20				2020/21	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
OPERATING							
Recurrent Operating							
General Purpose Funding	3	15,474,534	(409,569)	15,455,677	(380,294)	15,659,482	(511,034)
Governance	7	1,550	(1,131,716)	5,142	(1,091,727)	3,800	(1,116,142)
Law, Order & Public Safety	12	237,660	(1,471,245)	265,858	(1,517,998)	243,400	(1,359,479)
Health	19	20,150	(559,913)	15,650	(542,865)	2,150	(527,767)
Education & Welfare	25	0	(820,305)	0	(810,226)	0	(780,030)
Housing	30	0	0	0	0	0	0
Community Amenities	33	1,504,190	(2,609,499)	1,491,206	(2,603,411)	1,484,154	(2,726,619)
Recreation & Culture	44	1,828,657	(8,052,125)	1,398,277	(7,732,858)	1,373,282	(7,495,349)
Transport	58	177,801	(5,717,525)	177,801	(5,705,958)	155,724	(6,178,751)
Economic Services	63	101,580	(520,572)	92,990	(472,320)	97,348	(432,537)
Other Property & Services	69	93,007	(5,000)	119,500	147,002	113,800	(3,000)
Total Recurrent Operating		19,439,129	(21,297,468)	19,022,101	(20,710,653)	19,133,140	(21,130,707)
Non-Recurrent Operating							
General Purpose Funding	3	0	0	0	0	0	0
Governance	7	0	(150,550)	1,690	(150,717)	25,000	(92,000)
Law, Order & Public Safety	12	566,840	(189,931)	800,744	(394,546)	687,910	(258,281)
Health	19	0	(5,000)	0	0	0	(12,500)
Education & Welfare	25	3,500	(6,000)	3,205	0	6,000	(3,500)
Housing	30	0	0	0	0	0	0
Community Amenities	33	500	(223,300)	500	(117,638)	500	(118,125)
Recreation & Culture	44	1,721,768	(108,480)	1,487,352	(111,880)	3,822,102	(101,080)
Transport	58	2,694,956	(84,788)	3,227,336	(30,500)	2,897,171	(39,500)
Economic Services	63	0	(80,500)	0	(91,100)	0	(80,282)
Other Property & Services	69	1,210,000	(258,824)	1,325,990	(304,609)	60,000	(238,591)
Total Non-Recurrent Operating		6,197,564	(1,107,373)	6,846,817	(1,200,990)	7,498,683	(943,859)
TOTAL OPERATING		25,636,693	(22,404,841)	25,868,918	(21,911,643)	26,631,823	(22,074,566)
NON OPERATING							
Borrowings & Community Loans New Borrowings & Loans	81	750,000	0	0	0	750,000	0
Borrowings & Community Loans Borrowing Principal Repayments	82	0	(279,748)	0	(279,748)	0	(250,116)
Borrowings & Community Loans Self Supporting Loan Principal Repayment	83	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	83	0	0	0	0	0	0
Asset Construction / Acquisition Transport Infrastructure	84	0	(5,405,568)	0	(5,149,127)	0	(7,717,903)
Asset Construction / Acquisition Land & Buildings	88	0	(1,148,280)	0	(631,444)	0	(5,430,586)
Asset Construction / Acquisition Parks & Reserves	91	0	(854,154)	0	(921,404)	0	(677,156)
Asset Construction / Acquisition Vehicles	92	0	(546,108)	0	(833,737)	0	(940,438)
Asset Construction / Acquisition Plant & Equipment	94	0	(26,000)	0	(426,419)	0	0
Asset Construction / Acquisition Furniture & Fittings	95	0	(475,478)	0	(6,000)	0	(112,993)
Cash Reserves Transfer from (to) Reserves	97	6,036,256	(6,853,402)	5,227,650	(6,323,794)	8,659,830	(4,428,917)
Assets Disposals	Append H	1,323,924	0	1,341,054	0	257,969	0
TOTAL NON OPERATING		8,110,180	(15,588,738)	6,568,704	(14,571,673)	9,667,799	(19,558,109)
TOTAL		33,746,873	(37,993,579)	32,437,622	(36,483,316)	36,299,622	(41,632,675)
Non Cash Adjustments							
Depreciation			5,242,750		5,210,500		5,169,989
(Profit) / Loss on Disposal of Assets			(1,165,000)		(1,221,645)		0
Change in Net Provisions (Accruals Non Current)		0		0	34,140	0	0
Surplus							
Estimated Opening Surplus (Deficit) Brought Fwd		301,183		404,751		382,052	
Estimated End of Year (Surplus) / Deficit		(132,227)		(382,052)		(218,987)	
		33,915,829	(33,915,829)	32,460,321	(32,460,321)	36,462,686	(36,462,686)

RATE SETTING STATEMENT

	Page	2019/20				2020/21	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
OPERATING							
Recurrent Operating							
General Purpose Funding (Excluding General Rates)	3	2,077,153	(409,569)	2,092,545	(380,294)	2,168,619	(511,034)
Governance	7	1,550	(1,131,716)	5,142	(1,091,727)	3,800	(1,116,142)
Law, Order & Public Safety	12	237,660	(1,471,245)	265,858	(1,517,998)	243,400	(1,359,479)
Health	19	20,150	(559,913)	15,650	(542,865)	2,150	(527,767)
Education & Welfare	25	0	(820,305)	0	(810,226)	0	(780,030)
Housing	30	0	0	0	0	0	0
Community Amenities	33	1,504,190	(2,609,499)	1,491,206	(2,603,411)	1,484,154	(2,726,619)
Recreation & Culture	44	1,828,657	(8,052,125)	1,398,277	(7,732,858)	1,373,282	(7,495,349)
Transport	58	177,801	(5,717,525)	177,801	(5,705,958)	155,724	(6,178,751)
Economic Services	63	101,580	(520,572)	92,990	(472,320)	97,348	(432,537)
Other Property & Services	69	93,007	(5,000)	119,500	147,002	113,800	(3,000)
Total Recurrent Operating		6,041,748	(21,297,468)	5,658,969	(20,710,653)	5,642,277	(21,130,707)
Non-Recurrent Operating							
General Purpose Funding (Excluding General Rates)	3	0	0	0	0	0	0
Governance	7	0	(150,550)	1,690	(150,717)	25,000	(92,000)
Law, Order & Public Safety	12	566,840	(189,931)	800,744	(394,546)	687,910	(258,281)
Health	19	0	(5,000)	0	0	0	(12,500)
Education & Welfare	25	3,500	(6,000)	3,205	0	6,000	(3,500)
Housing	30	0	0	0	0	0	0
Community Amenities	33	500	(223,300)	500	(117,638)	500	(118,125)
Recreation & Culture	44	1,721,768	(108,480)	1,487,352	(111,880)	3,822,102	(101,080)
Transport	58	2,694,956	(84,788)	3,227,336	(30,500)	2,897,171	(39,500)
Economic Services	63	0	(80,500)	0	(91,100)	0	(80,282)
Other Property & Services	69	1,210,000	(258,824)	1,325,990	(304,609)	60,000	(238,591)
Total Non-Recurrent Operating		6,197,564	(1,107,373)	6,846,817	(1,200,990)	7,498,683	(943,859)
TOTAL OPERATING		12,239,312	(22,404,841)	12,505,786	(21,911,643)	13,140,960	(22,074,566)
NON OPERATING							
Borrowings & Community Loans New Borrowings & Loans	81	750,000	0	0	0	750,000	0
Borrowings & Community Loans Borrowing Principal Repayments	82	0	(279,748)	0	(279,748)	0	(250,116)
Borrowings & Community Loans Self Supp Loan Principal Repayments	83	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	83	0	0	0	0	0	0
Asset Construction / Acquisition Transport Infrastructure	84	0	(5,405,568)	0	(5,149,127)	0	(7,717,903)
Asset Construction / Acquisition Land & Buildings	88	0	(1,148,280)	0	(631,444)	0	(5,430,586)
Asset Construction / Acquisition Parks & Reserves	91	0	(854,154)	0	(921,404)	0	(677,156)
Asset Construction / Acquisition Vehicles	92	0	(546,108)	0	(833,737)	0	(940,438)
Asset Construction / Acquisition Plant & Equipment	94	0	(26,000)	0	(426,419)	0	0
Asset Construction / Acquisition Furniture & Fittings	95	0	(475,478)	0	(6,000)	0	(112,993)
Cash Reserves Transfer from & to Reserves	97	6,036,256	(6,853,402)	5,227,650	(6,323,794)	8,659,830	(4,428,917)
Assets Disposals	Append H	1,323,924	0	1,341,054	0	257,969	0
TOTAL NON OPERATING		8,110,180	(15,588,738)	6,568,704	(14,571,673)	9,667,799	(19,558,109)
TOTAL		20,349,491	(37,993,579)	19,074,490	(36,483,316)	22,808,759	(41,632,675)
Non Cash Adjustments							
Depreciation			5,242,750		5,210,500		5,169,989
(Profit) / Loss on Disposal of Assets			(1,165,000)		(1,221,645)		0
Change in Net Provisions		0	0		34,140	0	0
Surplus							
Estimated Surplus (Deficit) 1 July		301,183		404,751		382,052	
Estimated (Surplus) Deficit 30 June		(132,227)		(382,052)		(218,987)	
Amount Required to be Raised from General Rates		13,397,381		13,363,132		13,490,863	
		33,915,829	(33,915,829)	32,460,321	(32,460,321)	36,462,686	(36,462,686)

	Summary	2020/21
		Budget Estimate
	Schedule 3 - General Purpose Funding	
	GENERAL PURPOSE FUNDING - SUMMARY	\$
	Operating Expenditure	
	Recurrent Expenditure	
	Rates	0
	Other General Purpose Funding	(511,034)
	Total Recurrent Expenditure	(511,034)
	Non-Recurrent Expenditure	
	Rates	0
	Other General Purpose Funding	0
	Total Non-Recurrent Expenditure	0
	Total Operating Expenditure	(511,034)
	Operating Revenue	
	Recurrent Revenue	
	Rates	13,490,863
	Other General Purpose Funding	2,168,619
	Total Recurrent Revenue	15,659,482
	Non-Recurrent Revenue	
	Rates	0
	Other General Purpose Funding	0
	Total Non-Recurrent Revenue	0
	Total Operating Revenue	15,659,482

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2020/21	Sundry Notes
				Budget Estimate	
		RATES		\$	
		OPERATING REVENUE			
		Recurrent Revenue			
03 2 0001		General Rates Levied	3.5	13,404,719	Prev Year's Rates + Growth + 0% Increase
03 2 0002		Interim Rates		91,144	Refer to notes at end of this schedule
03 2 0050		Rates Written Off		(5,000)	
		TOTAL RATE REVENUE		13,490,863	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
03 1 0001		Nil		0	
		Sub Total - Recurrent Expenditure		0	
		Non Recurrent Expenditure			
		Nil		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		0	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		OTHER GENERAL PURPOSE FUNDING			
		OPERATING REVENUE			
		Recurrent Revenue			
03 2 1001		Interest - Rates Arrears	3.1	37,865	Refer to notes at end of this schedule
03 2 1002		Interest - Rates Instalments	3.2	35,303	Refer to notes at end of this schedule
03 2 1003		Fees & Charges - Instalments	3.3	87,243	Refer to notes at end of this schedule
03 2 1004		Grant - LGGC Financial Assistance Grants		1,023,014	50% Advance Payment received 19/20 and
03 2 1005		Grant - LGGC Local Road Grant		575,394	Assumes Advance. to be received in 20/21
03 2 1006		Interest - Municipal Fund		74,337	
03 2 1007		Interest - Reserve Fund		271,376	
03 2 1008		Interest - Deferred Pensioners		2,090	
03 2 1010		Reimb - Bank Fees		50	
03 2 1011		Reimb - Legal Fees		14,454	
03 2 1012		Fees - Property Enquiries		47,493	
03 2 1013		Fees - Property Reports		0	
		Sub Total - Recurrent Revenue		2,168,619	
		Non Recurrent Revenue			
03 2 1501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		2,168,619	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
03 1 1003		Stationery - Rates Notices		(9,500)	
03 1 1004		Bank Fees & Charges		(42,000)	
03 1 1005		Valuation Expenses - Rating / Assets	3.4	(185,913)	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		(15,000)	
03 1 1010		Receipt / BAS Rounding Expense		(10)	
03 1 1011		Rates Early Payment Prize		(1,500)	
03 1 1990		Allocation of Administration Overheads		(257,111)	
		Sub Total - Recurrent Expenditure		(511,034)	
		Non Recurrent Expenditure			
		Nil		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(511,034)	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	2020/21		Sundry Notes
			Budget Estimate		
		NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING	\$		
03 2 1001		3.1 Interest - Rates Arrears 8.00% pa	37,865	50% Reduced Interest Forecast	
			37,865		
03 2 1002		3.2 Interest - Rates Instalments 5.50% pa	35,303	50% Reduced Interest Forecast	
			35,303		
03 2 1003		3.2 Fees & Charges - Instalments \$39.00 per assessment	87,243	Indexed - Growth	
			87,243		
03 1 1005		3.4 Valuation Expenses - Rating / Assets Interim Valuations - Valuer General UV Valuations - Valuer General GRV Valuation - Valuer General Asset Revaluations	(19,791) (11,122) (135,000) (20,000)	Indexed - CPI x Population Growth Indexed - CPI Indexed - CPI x Population Growth	
		Reserve Funded 3 yrly Reserve Funded	(185,913)		
03 2 0002		3.5 Interim Rates Interim Rates	91,144	Indexed - CPI x Population Growth	
			91,144		

Summary		2020/21
Schedule 4 - Governance		Budget Estimate
		\$
GOVERNANCE - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Members of Council		(585,645)
Other Governance		(530,496)
Total Recurrent Expenditure		(1,116,142)
Non-Recurrent Expenditure		
Members of Council		0
Other Governance		(92,000)
Total Non-Recurrent Expenditure		(92,000)
Total Operating Expenditure		(1,208,142)
Operating Revenue		
Recurrent Revenue		
Members of Council		500
Other Governance		3,300
Total Recurrent Revenue		3,800
Non-Recurrent Revenue		
Members of Council		0
Other Governance		25,000
Total Non-Recurrent Revenue		25,000
Total Operating Revenue		28,800

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		MEMBERS OF COUNCIL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
04 1 1003		Annual Meeting Attendance Fees - Shire President		(17,739)	70% Maximum Band Value
04 1 1004		Annual Meeting Attendance Fees - Councillors	41.1	(91,656)	Refer to notes at end of this schedule
04 1 1001		Local Government Allowance	41.4	(32,337)	Refer to notes at end of this schedule
04 1 1005		Travel Reimbursements - Councillors		(8,691)	
04 1 1010		Reimbursements - Councillors	41.3	(1,500)	Refer to notes at end of this schedule
04 1 1006		Conferences & Training - Councillors		(23,006)	
04 1 1007		Allowances - Councillors	41.2	(22,050)	Refer to notes at end of this schedule
04 1 1009		Sundry Expenditure		(3,000)	
04 1 1990		Allocation of Administration Overheads		(385,666)	
04 1 1999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(585,645)	
		Non-Recurrent Expenditure			
04 1 1501		Council Election / Poll Expenses		0	Electoral Commission Postal - Reserve Funded
04 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(585,645)	
		OPERATING REVENUE			
		Recurrent Revenue			
04 2 1001		Reimbursements		500	
04 2 1002		Sundry Fees & Charges - Taxable		0	
04 2 1004		Sundry Fees & Charges - GST Free		0	
		Sub Total - Recurrent Revenue		500	
		Non-Recurrent Revenue			
		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		500	

Account Number	Job / Plant Number		Note	2020/21 Budget Estimate	Sundry Notes
		Schedule 4 - Governance		\$	
		OTHER GOVERNANCE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
04 1 2005		Donation & Grants	42.1	(500)	Moved to Sch 8 (Other Welfare)
04 1 2006		Refreshments / Receptions		(9,000)	
04 1 2007		Refreshments / Receptions		(1,200)	
04 1 2008		Refreshments / Receptions		(7,000)	
04 1 2009		Refreshments / Receptions		(21,000)	
04 1 2010		Public Relations - Newsletter		(32,000)	
04 1 2011		Public Relations & Marketing - Sundry		(5,000)	
04 1 2012		Audit Fees	42.10	(35,130)	Refer to notes at end of this schedule
04 1 2013		Legal Expenses		(32,000)	
04 1 2014		Sundry Expenditure		(2,000)	
04 1 2990		Allocation of Administration Overheads		(385,666)	
		Sub Total - Recurrent Expenditure		(530,496)	
		Non-Recurrent Expenditure			
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	(10,000)	Refer to notes at end of this schedule
04 1 2506		Consultants / Special Projects	42.6	(75,000)	Refer to notes at end of this schedule
04 1 2507		Minor Assets < \$5,000 - Other Governance		(5,000)	
04 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(92,000)	
		TOTAL OPERATING EXPENDITURE		(622,496)	
		OPERATING REVENUE			
		Recurrent Revenue			
04 2 2001		Reimbursements	42.11	3,000	Refer to notes at end of this schedule
04 2 2002		Sundry Fees & Charges - Taxable		100	Indexed - Growth
04 2 2003		Sundry Fees & Charges - GST Free		200	Indexed - Growth
		Sub Total - Recurrent Revenue		3,300	
		Non-Recurrent Revenue			
04 2 2502		Contributions - BWGC Projects		0	
04 2 2503		Grants - Taxable	42.7	25,000	Refer to notes at end of this schedule
04 2 2504		Transfer from Trust - BWGC		0	
		Sub Total - Non Recurrent Revenue		25,000	
		TOTAL OPERATING REVENUE		28,300	

Account Number	Job / Plant Number	Schedule 4 - Governance	2020/21 Budget Estimate	Sundry Notes
			\$	
		NOTES TO SCHEDULE 4 - GOVERNANCE		
04 1 1004		41.1 Annual Meeting Fees - Councillors 8 Councillors @ \$11,457 pa	(91,656)	70% of Maximum Band Value
			(91,656)	
04 1 1007		41.2 Allowances - Councillors Telecommunication (ICT) 9 Councillors @ \$2,450	(22,050)	70% of Maximum Band Value
			(22,050)	
04 1 1010		41.3 Reimbursements - Councillors Child Care Other	(1,000) (500)	
			(1,500)	
04 1 1001		41.4 Local Government Allowance President Deputy President	(25,870) (6,467)	70% of Maximum Band Value 70% of Maximum Band Value
			(32,337)	
04 1 2005		42.1 Donations & Grants Special Requests for Donations	(500)	
			(500)	

Account Number	Job / Plant Number	Schedule 4 - Governance	2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 4 - GOVERNANCE	\$	
04 1 2502		42.4 Civic Functions Sundry	(2,000)	
			(2,000)	
04 1 2503		42.5 Regional Resources Sharing Programs Regional Resource Sharing Initiatives	(10,000)	
			(10,000)	
04 1 2506		42.6 Consultants / Special Projects Strategic Studies / Initiatives Grant Funded Strategic Studies (Business Case Initiatives)	(50,000) (25,000) (75,000)	
04 2 2503		42.7 Grant Revenue Grant Revenue for Strategic Studies (Business Case Initiatives)	25,000	
			25,000	
04 1 2012		42.10 Audit Fees Audit Contract Financial Management Systems Review - FM Reg 5(2)(c) - every 3 years - due 2021/22 Regulation 17 Review Grant Acquittals requiring Audit Certification	(22,130) (9,000) (4,000)	0 Indexed - CPI
			(35,130)	
04 2 2012		42.11 Reimbursements - Other Governance Sundry - Joint Councillor training	3,000	
			3,000	

Summary		2020/21
Schedule 5 - Law Order & Public Safety		Budget Estimate
LAW, ORDER & PUBLIC SAFETY - SUMMARY		\$
Operating Expenditure		
Recurrent Expenditure		
Fire Prevention		(305,194)
Fire Prevention - (ESL)		(131,700)
Animal Control		(487,281)
Other Law, Order & Public Safety		(435,305)
Total Recurrent Expenditure		(1,359,479)
Non-Recurrent Expenditure		
Fire Prevention		(231,505)
Fire Prevention - (ESL)		(14,776)
Animal Control		(4,500)
Other Law, Order & Public Safety		(7,500)
Total Non-Recurrent Expenditure		(258,281)
Total Operating Expenditure		(1,617,760)
Operating Revenue		
Recurrent Revenue		
Fire Prevention		11,250
Fire Prevention - (ESL)		131,700
Animal Control		96,950
Other Law, Order & Public Safety		3,500
Total Recurrent Revenue		243,400
Non-Recurrent Revenue		
Fire Prevention		231,505
Fire Prevention - (ESL)		456,405
Animal Control		0
Other Law, Order & Public Safety		0
Total Non-Recurrent Revenue		687,910
Total Operating Revenue		931,310

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		FIRE PREVENTION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
05 1 1005	JOB	Fire Fighting		(3,000)	
05 1 1990		FCO Allowances	52.6	(5,210)	
05 1 1999		Allocation of Administration Overheads		(205,689)	
		Depreciation	Appendix G	(91,295)	
		Sub Total - Recurrent Expenditure		(305,194)	
		Non-Recurrent Expenditure			
05 1 1501	JOB	Donations		0	
05 1 1598		Grant Funded Expenditure - DFES Officer	52.5	(231,505)	
		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(231,505)	
		TOTAL OPERATING EXPENDITURE		(536,699)	
		OPERATING REVENUE			
		Recurrent Revenue			
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		6,000	
05 2 1006		Fees - ESL Administration		5,250	
		Sub Total - Recurrent Revenue		11,250	
		Non-Recurrent Revenue			
05 2 1501		Grants - Taxable	51.1	174,505	Refer to notes at end of this schedule
05 2 1502		Grants - GST Free		57,000	
		Sub Total - Non Recurrent Revenue		231,505	
		TOTAL OPERATING REVENUE		242,755	

Account Number	Job / Plant Number			2020/21 Budget Estimate	Sundry Notes
		Schedule 5 - Law Order & Public Safety	Note	\$	
		FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	ESL Recurrent Expenditure	52.1	(131,700)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure		(131,700)	
		Non-Recurrent Expenditure			
05 1 2501		Donation Expense - Surrendered DFES Asset	52.2	0	Refer to notes at end of this schedule
05 1 2502		DFES Funded - Plant & Equipment (Non Recurrent Expenditure)	52.4	(14,776)	
		Sub Total - Non Recurrent Expenditure		(14,776)	
		TOTAL OPERATING EXPENDITURE		(146,476)	
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 2001		Grant DFES - Recurrent	52.1	131,700	Refer to notes at end of this schedule
		Sub Total - Recurrent Revenue		131,700	
		Non-Recurrent Revenue			
05 2 2501		Grant DFES - Capital	52.3	441,629	Refer to notes at end of this schedule
05 2 2502		Grant DFES - DFES Provided Equipment	52.4	14,776	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		456,405	
		TOTAL OPERATING REVENUE		588,105	

Account Number	Job / Plant Number		Note	2020/21 Budget Estimate	Sundry Notes
		Schedule 5 - Law Order & Public Safety		\$	
		ANIMAL CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
05 1 3001		Salaries & Wages		(188,103)	
05 1 3002		Superannuation		(23,513)	
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	(1,911)	
05 1 3008		Fringe Benefits Tax		0	
05 1 3009		Telephone		(3,068)	Indexed - CPI
05 1 3011		Training / Conferences	Appendix J	(5,627)	
05 1 3012		Travel / Accommodation	Appendix K	(1,135)	
05 1 3013		Animal Management Program	53.1	(5,250)	Refer to notes at end of this schedule
05 1 3014		Sundry Expenditure (Corella control over 3 years)		(11,130)	Indexed - CPI
05 1 3015		Poundage (City of Bunbury Pound)		(14,051)	Indexed - CPI
05 1 3016		Advertising		(1,500)	
05 1 3017		Printing / Stationery		(3,500)	
05 1 3018	PLANT	Vehicle Expenses - Rangers	Appendix B	(20,404)	
05 3 3020		Protective Clothing - Ranger Services		(2,400)	
05 1 3990		Allocation of Administration Overheads		(205,689)	
05 1 3999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(487,281)	
		Non-Recurrent Expenditure			
05 1 3501		Contract Relief Staff		(2,000)	
05 1 3503		Grant Expenditure		0	
05 1 3504		Minor Assets < \$5,000 - Animal Control		(2,500)	
05 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(4,500)	
		TOTAL OPERATING EXPENDITURE		(491,781)	
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 3001		Reimbursements		4,200	
05 2 3002		Sundry Fees & Charges - Taxable		0	
05 2 3003		Sundry Fees & Charges - GST Free		1,000	
05 2 3004		Fines - Animal Infringements		15,000	
05 2 3005		Animal Registrations - Dogs	53.2	60,000	Refer to notes at end of this schedule
05 2 3008		Animal Registrations - Cats		7,000	
05 2 3006		Poundage		9,000	
05 2 3007		Animal Euthanasia		750	
		Sub Total - Recurrent Revenue		96,950	
		Non-Recurrent Revenue			
05 2 3502		Grants - Taxable	53.3	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		96,950	

Account Number	Job / Plant Number		Note	2020/21 Budget Estimate	Sundry Notes
		Schedule 5 - Law Order & Public Safety		\$	
		OTHER LAW, ORDER & PUBLIC SAFETY			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
05 1 4001		Salaries & Wages		(188,103)	
05 1 4002		Superannuation		(23,513)	
05 1 4003		Abandoned Vehicles		(1,000)	
05 1 4004		Sundry Expenditure		(1,000)	
05 1 4005		Emergency Management	54.3	(16,000)	Refer to notes at end of this schedule
05 1 4990		Allocation of Administration Overheads		(205,689)	
05 1 4999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(435,305)	
		Non-Recurrent Expenditure			
05 1 4501		Crime Prevention Expenditure	54.1	(5,000)	Refer to notes at end of this schedule
05 1 4502		Minor Assets < \$5,000 - Other Law, Order & Public Safety		(2,500)	
05 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(7,500)	
		TOTAL OPERATING EXPENDITURE		(442,805)	
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 4001		Reimbursements		0	
05 2 4002		Sundry Fees & Charges - Abandoned Vehicles		1,500	
05 2 4003		Sundry Fees & Charges - GST Free		0	
05 2 4004		Fines & Penalties		2,000	
		Sub Total - Recurrent Revenue		3,500	
		Non-Recurrent Revenue			
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	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		3,500	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety								2020/21 Budget Estimate	Sundry Notes
										\$	
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY									
05 2 1501		51.1	Grant Revenue - Fire Fighting								
			DFES Officer							(174,505)	
										(174,505)	
		52.1	Recurrent Expenditure - ESL								
		020	021	022	023	024	025	026	027		
		Plant & Equip	Mtce Plant & Equip	Mtce Vehicles	Mtce Land & Buildings	Clothing & Access	Utilities Rates & Taxes	Insurance	Other	TOTAL	
		< \$1,000									
J05010	Burekup	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)	
J05011	Dard Cent	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)	
J05012	Ferguson	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)	
J05013	J/C Brook	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)	
J05014	Upp Ferg	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)	
J05015	Waterloo	(400)	(2,100)	(6,000)	(600)	(4,000)	(750)	0	0	(13,850)	
J05016	Well Mills	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)	
J05017	West Dard	(400)	(2,100)	(3,300)	(600)	(4,000)	(750)	0	0	(11,150)	
J05018	Council	0	0	0	0	0	0	(38,200)	(1,600)	(39,800)	
		(3,200)	(16,800)	(29,100)	(4,800)	(32,000)	(6,000)	(38,200)	(1,600)	(131,700)	
05 1 2501		52.2	Donation Expense - Surrendered DFES Asset								
			Nil							0	
										0	
05 2 2501		52.3	Grant DFES - Capital								
			Land & Buildings - Waterloo Bushfire Station - New (J05006)							393,909	
			Land & Buildings - Wellington Mill Bushfire Station - New Toilet/Shower Facility Construction							47,720	
										441,629	
05 2 2502		52.4	Grant DFES - DFES Provided Equipment								
			Waterloo BFB							4,189	Subject to DFES Approval
			Burekup BFB							4,945	Subject to DFES Approval
			Wellington Mills BFB							2,332	Subject to DFES Approval
			Ferguson BFB							3,310	Subject to DFES Approval
										14,776	Plant & Equipment Requested
	J05020	52.5	Grant Funded Expenditure - DFES Officer								
			DFES Funded Officer							(231,505)	
										(231,505)	
05 1 1005		52.6	Fire Control Officer Honorarium Allowances								
			Chief FCO Honorarium Allowance (1)							(850)	
			Deputy FCO Honorarium Allowance (2)							(1,360)	
			FCO Honorarium Allowance (5)							(2,500)	
			Provision for CBFCO Expenditure							(500)	
										(5,210)	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	2020/21 Budget Estimate	Sundry Notes
			\$	
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY		
05 1 3013		53.1 Animal Management Program Animal Management Program Expenditure <i>- cat / dog sterilisation vouchers, micro chipping incentives, public education programs</i>	(5,250)	
			(5,250)	
05 2 3005		53.2 Dog Registration Revenue Registrations and Annual Renewals	60,000	Indexed - Growth
			60,000	
05 2 3205		53.3 Grant Revenue - Animal Control Nil	0	
			0	
05 1 4501		54.1 Crime Prevention Expenditure Administration of initiatives within the Community Safety & Crime Prevention Plan	(5,000)	
			(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 Emergency response and recovery (grant funded for major events) Project Seed Funding Covid 19 response and recovery	(4,500) (1,000) (500) (10,000)	
			(16,000)	

Summary	2020/21
	Budget Estimate
Schedule 7 - Health	\$
HEALTH - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Maternal & Infant Health	(37,449)
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	(479,217)
Preventative Services - Pest Control	(7,600)
Other Health	(3,500)
Total Recurrent Expenditure	(527,767)
Non-Recurrent Expenditure	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	(12,500)
Preventative Services - Pest Control	0
Other Health	0
Total Non-Recurrent Expenditure	(12,500)
Total Operating Expenditure	(540,267)
Operating Revenue	
Recurrent Revenue	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	2,150
Preventative Services - Pest Control	0
Other Health	0
Total Recurrent Revenue	2,150
Non-Recurrent Revenue	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	0
Preventative Services - Pest Control	0
Other Health	0
Total Non-Recurrent Revenue	0
Total Operating Revenue	2,150

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		MATERNAL & INFANT HEALTH			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Mtce & Minor Works - Child & Infant Centres	Appendix C	(6,928)	
07 1 1999		Depreciation	Appendix G	(30,521)	
		Sub Total - Recurrent Expenditure		(37,449)	
		Non-Recurrent Expenditure			
TBA	JOB	Building Major Maintenance - Child & Infant Health	Appendix D	0	
07 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(37,449)	
		OPERATING REVENUE			
		Recurrent Revenue			
07 2 1001		Reimbursements		0	
07 2 1002		Sundry Fees & Charges - Taxable		0	
07 2 1003		Sundry Fees & Charges - GST Free		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
07 2 1501		Grants - Taxable		0	
07 2 1502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		PREVENTATIVE SERVICES			
		HEALTH ADMINISTRATION & INSPECTIONS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 4001		Salaries & Wages		(175,012)	
07 1 4002		Superannuation		(21,876)	
07 1 4022		Accrued Leave		0	
07 1 4003		Salary Sacrificed Expenditure		0	
07 1 4004		Long Service Leave		0	
07 1 4006		Telephone		(1,700)	
07 1 4007		SLM Calibration		(800)	
07 1 4008		Subscriptions - Legislation		(700)	
07 1 4009		Travel & Accommodation	Appendix K	(460)	
07 1 4010		Staff Training / Conferences	Appendix J	(2,339)	
07 1 4011		Protective Clothing - Health		0	
07 1 4013		Sundry Expenditure		(250)	
07 1 4014		Staff Uniforms	Appendix L	(708)	
07 1 4015		Printing & Stationery		(550)	
07 1 4016		Postage & Freight		(500)	
07 1 4017		Advertising		0	
07 1 4018		Fringe Benefits Tax		(6,500)	
	PLANT	Vehicle Expenses - Health Administration	Appendix B	(7,449)	
07 1 4990		Allocation of Administration Overheads		(257,111)	
07 1 4999		Depreciation	Appendix G	(3,262)	
		Sub Total - Recurrent Expenditure		(479,217)	
		Non-Recurrent Expenditure			
07 1 4501		Consultants	74.1	(10,000)	Refer to notes at end of this schedule
07 1 4502		Minor Assets < \$5,000 - Health		(2,500)	
07 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(12,500)	
		TOTAL OPERATING EXPENDITURE		(491,717)	
		OPERATING REVENUE			
		Recurrent Revenue			
07 2 4001		Reimbursements		50	
07 2 4002		Sundry Fees & Charges - Taxable		100	Indexed - Growth
07 2 4003		Sundry Fees & Charges - GST Free		2,000	Indexed - Growth
		Sub Total - Recurrent Revenue		2,150	
		Non-Recurrent Revenue			
07 2 4501		Grants - Taxable		0	
07 2 4502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		2,150	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		PREVENTATIVE SERVICES			
		PEST CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 5001		Mosquito Control		(2,600)	
07 1 5002		Contribution - CLAG		(5,000)	
07 1 5999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(7,600)	
		Non-Recurrent Expenditure			
07 1 5501		Nil		0	
07 1 5598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(7,600)	
		OPERATING REVENUE			
		Recurrent Revenue			
07 2 5001		Reimbursements		0	
07 2 5002		Sundry Fees & Charges - Taxable		0	
07 2 5003		Sundry Fees & Charges - GST Free		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
07 2 5501		Grants - Taxable		0	
07 2 5502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		OTHER HEALTH			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 7001		Analytical Expenses		(3,500)	
07 1 7999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(3,500)	
		Non-Recurrent Expenditure			
07 1 7501		Donations		0	
07 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(3,500)	
		OPERATING REVENUE			
		Recurrent Revenue			
07 2 7001		Reimbursements		0	
07 2 7002		Sundry Fees & Charges - Taxable		0	
07 2 7003		Sundry Fees & Charges - GST Free		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
07 2 7501		Grants - Taxable		0	
07 2 7502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 7 - Health	2020/21	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 7 - HEALTH		
07 1 4501		74.1 Consultants - Health Administration Public Health Plan	(10,000)	
			(10,000)	

Summary		2020/21
Schedule 8 - Education & Welfare		Budget Estimate
		\$
EDUCATION & WELFARE - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Other Education		(7,072)
Aged & Disabled - Senior Citizens Centres		(23,180)
Aged & Disabled - Other		0
Other Welfare		(749,778)
Total Recurrent Expenditure		(780,030)
Non-Recurrent Expenditure		
Other Education		0
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		(3,500)
Total Non-Recurrent Expenditure		(3,500)
Total Operating Expenditure		(783,530)
Operating Revenue		
Recurrent Revenue		
Other Education		0
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		0
Total Recurrent Revenue		0
Non-Recurrent Revenue		
Other Education		0
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		6,000
Total Non-Recurrent Revenue		6,000
Total Operating Revenue		6,000

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		OTHER EDUCATION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
08 1 2001		Annual School Awards		(1,350)	
08 1 2003		Donation - School Chaplaincies		(5,722)	Annual Donation
		Sub Total - Recurrent Expenditure		(7,072)	
		Non-Recurrent Expenditure			
08 1 2598		Profit / Loss on Asset Disposals		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(7,072)	
		OPERATING REVENUE			
		Recurrent Revenue			
08 2 2001		Reimbursements		0	
08 2 2002		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
08 2 2501		Grants - Taxable		0	
08 2 2502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		AGED & DISABLED - SENIOR CITIZENS CENTRES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Mtce & Minor Works - Senior Citizens Centres	Appendix C	(3,576)	
08 1 4999		Depreciation	Appendix G	(19,604)	
		Sub Total - Recurrent Expenditure		(23,180)	
		Non-Recurrent Expenditure			
08 1 4598		Profit / Loss on Asset Disposals		0	
TBA		Building Major Maintenance - Senior Citizens	Appendix D	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(23,180)	
		OPERATING REVENUE			
		Recurrent Revenue			
08 2 4001		Reimbursements		0	
08 2 4002		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
08 2 4503		Grants - Taxable	84.1	0	Refer to notes at end of this schedule
08 2 4502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		OTHER WELFARE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
08 1 7001		Salaries & Wages - Community Services		(341,697)	
08 1 7002		Superannuation - Community Services		(42,712)	
08 1 7004		Telephone Expenses		(3,500)	
08 1 7003		Programs	87.1 Job	(44,000)	Refer to notes at end of this schedule
08 1 7005		Fringe Benefits Tax		(4,300)	
08 1 7006		Advertising		(1,000)	
08 1 7007		Staff Uniforms	Appendix L	(1,416)	
08 1 7008		Staff Training	Appendix J	(4,435)	
08 1 7010		Donation Expense	87.5	(41,457)	Refer to notes at end of this schedule
08 1 7012		Travel & Accommodation	Appendix K	(828)	
08 1 7009	PLANT	Vehicle Expenses - Culture & Community Services	Appendix B	(7,322)	
08 1 7990		Allocation of Administration Overheads		(257,111)	
08 1 7999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(749,778)	
		Non-Recurrent Expenditure			
08 1 7501		Projects (Grant Funded)	87.4	(1,000)	Refer to notes at end of this schedule
08 1 7504		Minor Assets < \$5,000 - Other Welfare		(2,500)	
08 1 7598		Profit / Loss on Asset Disposals		0	
		Sub Total - Non Recurrent Expenditure		(3,500)	
		TOTAL OPERATING EXPENDITURE		(753,278)	
		OPERATING REVENUE			
		Recurrent Revenue			
08 2 7001		Reimbursements	87.2	0	Refer to notes at end of this schedule
08 2 7002		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
08 2 7501		Grants - Taxable	87.3	1,000	Refer to notes at end of this schedule
08 2 7503		Grants - GST Free		0	
08 2 7502		Donations & Contributions		5,000	Leeuwin Scholarship Sponsorship
		Sub Total - Non Recurrent Revenue		6,000	
		TOTAL OPERATING REVENUE		6,000	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	2020/21 Budget Estimate	Sundry Notes
			\$	
		NOTES TO SCHEDULE 8 - EDUCATION & WELFARE		
08 2 4503	84.1	Grant Revenue - Senior Citizens Nil	0	
			0	
08 1 7003	87.1	Programs		
	J08712	Leeuwin Scholarships (4 scholarships based on 2 from Council, and 2 external)	(10,000)	Ord. Council Meeting 25.03.20 CR 72-20
	J08713	Skateboard Competition	(4,000)	Ord. Council Meeting 25.03.20 CR 72-20
	J08714	Minor / Community Event Assistance	(25,000)	Ord. Council Meeting 25.03.20 CR 72-20
	J08717	Minor Community Activities (Science & Engineering Challenge \$1,000, and RSL Memorial \$4,000 C/Fwd Project)	(5,000)	Ord. Council Meeting 25.03.20 CR 72-20
			(44,000)	
08 2 7002	87.2	Reimbursements - Community Services Nil	0	
			0	
08 2 7501	87.3	Grant Revenue - Community Services Provision for Grant Funding	1,000	Source - 10 Yr Building Asset Plan
			1,000	
08 1 7501	87.4	Community Services - Projects Expenditure (Grant Funded) Grant Funded Expenditure	(1,000)	
			(1,000)	
08 1 7010	87.5	Donation Expense		
		Personal Development Grant Scheme	(10,000)	Ord. Council Meeting 25.03.20 CR 72-20
		Seniors Christmas Dinner (Eaton \$1,250, Burekup \$1,250, Dardanup \$2,000)	(4,750)	Ord. Council Meeting 25.03.20 CR 72-20
		Crooked Brook Forrest Assoc	(2,000)	Ord. Council Meeting 25.03.20 CR 72-20
		Eaton/Millbridge Community Project (Breakfast Club)	(3,500)	Ord. Council Meeting 25.03.20 CR 72-20
		Eaton Lions Club Christmas Hampers	(1,000)	Ord. Council Meeting 25.03.20 CR 72-20
		Dardanup & District Times (Dardanup & Districts Residents Association)	(1,100)	Ord. Council Meeting 25.03.20 CR 72-20
		Eaton Family Centre (Contribution to Eaton Child Health Clinic Operating Costs)	(9,000)	Ord. Council Meeting 25.03.20 CR 72-20
		In Town Centre Support of \$2,500 - (3 year commitment - 2018/19, 2019/20, 2020/21)	(2,500)	
		Sundry Community Donations	(7,607)	
			(41,457)	

Summary		2020/21
Schedule 9 - Housing		Budget Estimate
		\$
HOUSING - SUMMARY		
Operating Expenditure		
	Recurrent Expenditure	
	Other Housing	0
	Total Recurrent Expenditure	0
	Non-Recurrent Expenditure	
	Other Housing	0
	Total Non-Recurrent Expenditure	0
Total Operating Expenditure		0
Operating Revenue		
	Recurrent Revenue	
	Other Housing	0
	Total Recurrent Revenue	0
	Non-Recurrent Revenue	
	Other Housing	0
	Total Non-Recurrent Revenue	0
Total Operating Revenue		0

Account Number	Job / Plant Number		Note	2020/21 Budget Estimate	Sundry Notes
		Schedule 9 - Housing		\$	
		OTHER HOUSING			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
0912001		Nil		0	
0912999		Depreciation		0	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
0912598		Profit / Loss of Asset Disposals		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		0	
		OPERATING REVENUE			
		Recurrent Revenue			
0922001		Reimbursements		0	
0922002		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
0922501		Grants - Taxable		0	
0922502		Grants - GST Free		0	
0922503		Insurance Claims		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 9 - Housing	2020/21	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 9 - HOUSING Nil		

Summary		2020/21
Schedule 10 - Community Amenities		Budget Estimate
		\$
COMMUNITY AMENITIES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Sanitation - Household		(1,390,298)
Sanitation - Other & Sewerage		(76,081)
Protection of Environment		(66,000)
Town Planning & Regional Development		(1,085,514)
Other Community Amenities		(108,726)
Total Recurrent Expenditure		(2,726,619)
Non-Recurrent Expenditure		
Sanitation - Household		(32,550)
Sanitation - Other & Sewerage		0
Protection of Environment		(500)
Town Planning & Regional Development		(85,075)
Other Community Amenities		0
Total Non-Recurrent Expenditure		(118,125)
Total Operating Expenditure		(2,844,744)
Operating Revenue		
Recurrent Revenue		
Sanitation - Household		1,419,379
Sanitation - Other & Sewerage		5,000
Protection of Environment		0
Town Planning & Regional Development		52,075
Other Community Amenities		7,700
Total Recurrent Revenue		1,484,154
Non-Recurrent Revenue		
Sanitation - Household		0
Sanitation - Other & Sewerage		0
Protection of Environment		500
Town Planning & Regional Development		0
Other Community Amenities		0
Total Non-Recurrent Revenue		500
Total Operating Revenue		1,484,654

Account Number	Job / Plant Number		Note	2020/21 Budget Estimate	Sundry Notes
		Schedule 10 - Community Amenities		\$	
		SANITATION - HOUSEHOLD			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 1003		* Kerbside - Refuse Removal	101.2	(361,675)	Refer to notes at end of this schedule
10 1 1004		* Kerbside - Recycling Removal	101.3	(148,454)	Refer to notes at end of this schedule
10 1 1005		* Waste Education	101.6	(22,315)	Refer to notes at end of this schedule
10 1 1011		* Bin Mtce & Minor Works / Repairs - Refuse	101.14	(5,000)	Refer to notes at end of this schedule
10 1 1012		* Bin Mtce & Minor Works / Repairs - Recycling	101.15	(5,000)	Refer to notes at end of this schedule
10 1 1013		* Refuse Disposal - Kerbside	101.9	(209,853)	Refer to notes at end of this schedule
10 1 1014		Refuse Disposal - Transfer Station	101.10	(53,161)	Refer to notes at end of this schedule
10 1 1015		* Recycling Processing - Kerbside	101.11	(139,518)	Refer to notes at end of this schedule
10 1 1016		Recycling Processing - Transfer Station	101.12	(2,059)	
10 1 1017		Transfer Station - Skip Bin Hire		(4,000)	
10 1 1018		Transfer Station - Skip Bin Transportation		(30,000)	
10 1 1019		Transfer Station - Green Waste Processing		(7,500)	
10 1 1020		Street Bin - Cleaning 90 Bins		(500)	
10 1 1021		Street Bin - Servicing 90 Bins		(10,000)	
10 1 1022		Licensing / Bore Monitoring		0	
10 1 1999	JOB	Refuse Site Mtce & Minor Works	101.13	(389,211)	Refer to notes at end of this schedule
		Depreciation	Appendix G	(2,053)	
		Sub Total - Recurrent Expenditure		(1,390,298)	
		Non-Recurrent Expenditure			
10 1 1501		Legal Expenses		(5,000)	
10 1 1502		Consultants	101.4	(5,000)	Refer to notes at end of this schedule
10 1 1508		Regional Waste Initiatives		(10,000)	
10 1 1505	JOB	Building Major Maintenance - Refuse Site	Appendix D	0	
10 1 1506		Provision for Refuse Site Rehabilitation		0	
10 1 1507		Provision for Bad & Doubtful Debts Expense - Refuse Site		(50)	
10 1 1507		Minor Assets < \$5,000 - Waste Management		(12,500)	
10 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(32,550)	
		TOTAL OPERATING EXPENDITURE		(1,422,848)	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 1001		Reimbursements		0	
10 2 1002		Sundry Fees & Charges - Taxable		500	
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	1,209,978	Refer to notes at end of this schedule
10 2 1008		* Levy - Domestic Refuse & Recycling Additional Services	101.8	41,466	Refer to notes at end of this schedule
10 2 1009		Specified Area Rate - Bulk Waste Collection	101.16	100,864	Refer to notes at end of this schedule
10 2 1006		Fees - Site Access		66,572	Indexed - Growth
		Sub Total - Recurrent Revenue		1,419,379	
		Non-Recurrent Revenue			
10 2 1501		Grants - Taxable	101.1	0	Refer to notes at end of this schedule
10 2 1502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		1,419,379	

* Denotes Funded from Levy

Account Number	Job / Plant Number			2020/21 Budget Estimate	
		Schedule 10 - Community Amenities	Note		Sundry Notes
				\$	
		SANITATION - OTHER & SEWERAGE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 2001		Annual Bulk Rubbish Collection (2 x Green Waste, 1 x Hard Waste)	103.2	(76,081)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure		(76,081)	
		Non-Recurrent Expenditure			
10 1 3501		Sewerage Connection Expenditure	103.1	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(76,081)	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 2001		Reimbursements		0	
10 2 2002		Sundry Fees & Licenses - GST Free		5,000	Indexed - Growth
10 2 2003		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		5,000	
		Non-Recurrent Revenue			
10 2 2501		Grants - Taxable		0	
10 2 2502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		5,000	

Account Number	Job / Plant Number			2020/21 Budget Estimate	Sundry Notes
		Schedule 10 - Community Amenities	Note	\$	
		PROTECTION OF ENVIRONMENT			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 5001		Environmental Project Expenditure	105.1	(66,000)	
		Sub Total - Recurrent Expenditure		(66,000)	
		Non-Recurrent Expenditure			
10 1 5502		Donations Expenditure		0	
10 1 5503		Environmental Project Expenditure - Grant Funded		(500)	
10 1 5504		Environmental Project Expenditure - POS Funded		0	
		Sub Total - Non Recurrent Expenditure		(500)	
		TOTAL OPERATING EXPENDITURE		(66,500)	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 5001		Reimbursements		0	
10 2 5002		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
10 2 5501		Grants - Taxable		500	
10 2 5502		Contributions		0	
10 2 5504		Reimbursements		0	
		Sub Total - Non Recurrent Revenue		500	
		TOTAL OPERATING REVENUE		500	

Account Number	Job / Plant Number		Note	2020/21 Budget Estimate	Sundry Notes
		Schedule 10 - Community Amenities		\$	
		TOWN PLANNING & REGIONAL DEVELOPMENT			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 6001		Salaries & Wages		(672,840)	
10 1 6002		Superannuation		(84,105)	
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)	
10 1 6008		Fringe Benefits Tax		(6,050)	
10 1 6010		Staff Uniforms	Appendix L	(2,478)	
10 1 6011		Protective Clothing - Town Planning		0	
10 1 6012		Subscriptions & Memberships	106.4	(12,083)	Indexed - CPI
10 1 6013		Staff Training	Appendix J	(11,032)	
10 1 6014		Travel & Accomodation	Appendix K	(2,042)	
	PLANT	Vehicle Expenses - Town Planning	Appendix B	(27,274)	
10 1 6016		Mapping - Town Planning Scheme		(2,500)	
10 1 6017		Legal Expenses		(5,000)	
10 1 6018		Telephone Expenses		(1,500)	
10 1 6023		Stationery		(500)	
10 1 6990		Allocation of Administration Overheads		(257,111)	
10 1 6999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(1,085,514)	
		Non-Recurrent Expenditure			
10 1 6502		Printing - Strategies & Plans		(500)	
10 1 6503		Consultants - Strategic Planning	106.1	(76,575)	Refer to notes at end of this schedule
10 1 6506		Land Development Expenses	106.2	(5,000)	Refer to notes at end of this schedule
10 1 6505		Rural Street Numbering		(500)	
10 1 6508		Minor Assets < \$5,000 - Town Planning		(2,500)	
10 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(85,075)	
		TOTAL OPERATING EXPENDITURE		(1,170,589)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		TOWN PLANNING & REGIONAL DEVELOPMENT			
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 6001		Reimbursements	106.3	2,000	Refer to notes at end of this schedule
10 2 6002		Sundry Fees & Charges - Taxable		75	Indexed - Growth
10 2 6003		Fees & Charges - Application		50,000	Indexed - Growth
10 2 6005		Fees & Charges - GST Free		0	Indexed - Growth
10 2 6006		Fines & Penalties		0	
		Sub Total - Recurrent Revenue		52,075	
		Non-Recurrent Revenue			
10 2 6501		Contributions		0	Indexed - CPI
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		52,075	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		OTHER COMMUNITY AMENITIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 7001		Donations		0	
	JOB	Cemetery Mtce & Minor Works		(17,500)	
	JOB	Disability Services Expenditure		(5,000)	
	JOB	Public Toilets Mtce & Minor Works	Appendix C	(75,836)	
	JOB	Street Furniture Mtce & Minor Works		(2,000)	
10 1 7999		Depreciation	Appendix G	(8,390)	
		Sub Total - Recurrent Expenditure		(108,726)	
		Non-Recurrent Expenditure			
	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	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(108,726)	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 7001		Reimbursements		500	
10 2 7002		Sundry Fees & Charges - Taxable		0	
10 2 7003		Fees & Charges Taxable - Cemeteries		6,000	Indexed - Growth
10 2 7004		Fees & Charges GST Free - Cemetery Licenses		1,200	Indexed - Growth
		Sub Total - Recurrent Revenue		7,700	
		Non-Recurrent Revenue			
10 2 7501		Grants - Taxable	107.1	0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		7,700	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities					2020/21 Budget Estimate	Sundry Notes
							\$	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES						
10 2 1501		101.1	Grant Revenue - Waste Management				0	
			Nil				0	
10 1 1003		101.2	Kerbside Refuse Removal	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *	
			2020/21	210	25	5,336	64.92	Weekly
							(361,675)	
							(361,675)	
10 1 1004		101.3	Kerbside Recycling	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *	
			2020/21	141	25	5,336	26.98	Fortnightly
							(148,454)	
							(148,454)	
10 1 1502		101.4	Consultants - Waste Site					
			Monitoring and Reviews				(5,000)	
							(5,000)	
10 2 1004		101.5	Levy - Domestic Refuse & Recycling		Interim Rated Compulsory Services	Compulsory Services	\$ / Service *	
			2020/21 Incl Overhead of *		25	5,336	225.70	
							1,209,978	
							1,209,978	
10 1 1005		101.6	Waste Education	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *	
			2020/21	210	25	5,336	4.01	
							(22,315)	Source: BRHC - Regional Waste Education Budget
							(22,315)	
10 2 1003		101.7	Lease Revenue - Waste				0	
			Nil				0	
102 1 1008		101.8	Levy - Refuse & Recycling Additional Charges					
				Additional Services			\$ / Service *	
			Additional Rubbish & Recycling	100			225.70	22,570
			Additional Rubbish Only	110			139.74	15,371
			Additional Recycling Only	41			85.96	3,524
								41,466

Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2020/21 Budget Estimate	Sundry Notes
								\$	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES							
		101.8	Bin Acquisitions	Refer Plant & Equipment					
10 1 1013		101.9	Refuse Disposal - Kerbside 2020/21	Additional Services + Interin 235	\$ / Service 37.67	Compulsory Services 5,336	\$ / t 47.09	t / bin / pa 0.80	(209,853)
									(209,853)
10 1 1014		101.10	Refuse Disposal - Transfer Station 2020/21				\$ / t 49.50	t / pa 1,074.00	(53,161)
									(53,161)
10 1 1015		101.11	Recycling Processing - Kerbside 2020/21	Additional Services 141	\$ / Service 25.47	Services 5,336	\$ / t 58.83	t / pa 0.433	(139,518)
									(139,518)
10 1 1016		101.12	Recycling Processing - Transfer Station 2020/21				\$ / t 58.83	t / pa 35.000	(2,059)
									(2,059)

Includes provision for additional charges for contaminated recycling waste

Account Number	Job / Plant Number	Schedule 10 - Community Amenities			2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES			\$	
	J10201	101.13 Refuse Site Maintenance & Minor Works				
		Wages			(102,946)	
		Overheads			(219,007)	
		Utilities - Power			(7,111)	
		Goods & Services (includes \$10,610 lease fee of transfer station at Banksia Road - 3% annual lease fee increase			(60,077)	
		Insurance			(70)	
		Plant			0	
					(389,211)	
10 1 1011		101.14 Bin Maintenance & Minor Works / Repairs - Refuse			\$ / Service *	
		Replacement / Repairs			\$0.94	(5,000) Indexed - CPI x Population Growth
						(5,000)
10 1 1012		101.15 Bin Maintenance & Minor Works / Repairs - Recycling			\$ / Service *	
		Replacement / Repairs			\$0.94	(5,000) Indexed - CPI x Population Growth
						(5,000)
10 2 1009		101.16 Specified Area Rate - Bulk Waste Collection	Interim Services	Services	\$ / Service *	
		Contract Expenditure	25	4,622	\$76,675.50	76,676 Refer to Expenditure 10 1 2001
		Contribution to Transfer Station				24,188
						100,864
10 1 3501		103.1 Sewer Connection Expenditure				
		Nil				0 Source: 10 Yr Building Asset Plan
						0
10 1 2001		103.2 Annual Bulk Rubbish Collection (Funded Specified Area Rate)				
		2 x Green Waste Collections				(50,282) Indexed - CPI x Population Growth
		1 x Hard Waste Collection				(25,799) Indexed - CPI x Population Growth
						(76,081)
10 1 5001		105.1 Environmental Projects				
		In accordance with the Environmental Management Plan				(66,000)
						(66,000)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2020/21 Budget Estimate	Sundry Notes
			\$	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES		
10 1 6503	106.1	Consultants - Town Planning Various Town Planning Projects (ie: Reviews, Rezoning etc) Developer Contribution Plan (DCP) Review Wanju Consultants \$100,000 and Advertising/Promotion \$5,000 Demographic data reporting	(40,000) (10,000) (10,000) (16,575)	Funded: Planning Studies Reserve Funded: Dard. Expans. Devel. Contrib. Plan Rese Funded: Wanju Loan Funds
			(76,575)	
10 1 6506	106.2	Land Development Expenses Sundry Gnomesville Land Survey Costs	(5,000) 0	Funded: Land Development Reserve Funded: Land Development Reserve
			(5,000)	
10 2 6001	106.3	Reimbursement Revenue - Town Planning Joint TPS Water Corp - Reimbursement of Survey Costs	2,000 0	
			2,000	
10 1 6012	106.4	Subscriptions & Memberships - Town Planning Peron Naturalist Partnership (reallocated from Sch 14) CHARMAP Fee Other	(3,753) (7,830) (500)	
			(12,083)	
10 1 6024	106.5	WANJU Developer Contribution Plan Expenses - Town Planning Interest Expense - New Loan - Developer Contribution Plan - Wanju and Waterloo Furniture & Equipment Advertising, Promotions and Publications Consultants Sundry	0 0 0 0 0	
			0	
10 2 7501	107.1	Grant Revenue - Other Community Amenities Nil	0	
			0	

Summary		2020/21
Schedule 11 - Recreation & Culture		Budget Estimate
		\$
RECREATION & CULTURE - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Public Hall, Civic Centres	(223,722)	
Other Recreation & Sport - Parks, Gardens, Reserves	(3,998,261)	
Other Recreation & Sport - Eaton Recreation Centre	(2,568,413)	
Libraries - Eaton Community Library	(584,755)	
Libraries - Dardanup Library	0	
Other Culture	(120,198)	
Total Recurrent Expenditure	(7,495,349)	
Non-Recurrent Expenditure		
Public Hall, Civic Centres	0	
Other Recreation & Sport - Parks, Gardens, Reserves	(30,100)	
Other Recreation & Sport - Eaton Recreation Centre	(2,550)	
Libraries - Eaton Community Library	(3,550)	
Libraries - Dardanup Library	0	
Other Culture	(64,880)	
Total Non-Recurrent Expenditure	(101,080)	
Total Operating Expenditure	(7,596,429)	
Operating Revenue		
Recurrent Revenue		
Public Hall, Civic Centres	13,000	
Other Recreation & Sport - Parks, Gardens, Reserves	254,971	
Other Recreation & Sport - Eaton Recreation Centre	1,098,811	
Libraries - Eaton Community Library	6,500	
Libraries - Dardanup Library	0	
Other Culture	0	
Total Recurrent Revenue	1,373,282	
Non-Recurrent Revenue		
Public Hall, Civic Centres	3,291,351	
Other Recreation & Sport - Parks, Gardens, Reserves	529,251	
Other Recreation & Sport - Eaton Recreation Centre	0	
Libraries - Eaton Community Library	1,500	
Libraries - Dardanup Library	0	
Other Culture	0	
Total Non-Recurrent Revenue	3,822,102	
Total Operating Revenue	5,195,384	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		PUBLIC HALLS, CIVIC CENTRES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 1004	JOB	Mtce & Minor Works - Public Halls	Appendix C	(93,320)	Refer to notes at end of this schedule
		Donation - Hall Committees	111.2	(5,734)	
11 1 1999		Depreciation	Appendix G	(124,668)	
		Sub Total - Recurrent Expenditure		(223,722)	
		Non-Recurrent Expenditure			
11 1 1598	JOB	Building Major Maintenance - Public Halls	Appendix D	0	
		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(223,722)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 1001		Reimbursements	111.3	5,000	Refer to notes at end of this schedule
11 2 1002		Sundry Fees & Charges - Taxable		2,000	
11 2 1014		Hall Hire - Dardanup Hall		6,000	
		Sub Total - Recurrent Revenue		13,000	
		Non-Recurrent Revenue			
11 2 1501		Grants - Taxable	111.1	3,290,000	Refer to notes at end of this schedule
11 2 1502		Contributions - Public Halls/Buildings	111.4	1,351	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		3,291,351	
		TOTAL OPERATING REVENUE		3,304,351	

Account Number	Job / Plant Number			2020/21 Budget Estimate	
		Schedule 11 - Recreation & Culture	Note		Sundry Notes
		OTHER RECREATION & SPORT		\$	
		PARKS GARDENS, RESERVES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 3001		Salaries & Wages		(207,402)	
11 1 3002		Superannuation		(25,925)	
11 1 3003		Long Service Leave		0	
	JOB	Mtce & Minor Works - Parks, Gardens, Reserves	Appendix E	(3,209,409)	
	JOB	Mtce & Minor Works - Sporting Buildings	Appendix C	(65,918)	
11 1 3011		Interest - Loan 69 Glen Huon Oval Clubrooms	Appendix A	(36,683)	
11 1 3012		Govt Guarantee Fee on Loans	Appendix A	(6,551)	
11 1 3013		Protective Clothing - Parks & Environment		0	
11 1 3999		Depreciation	Appendix G	(446,373)	
		Sub Total - Recurrent Expenditure		(3,998,261)	
		Non-Recurrent Expenditure			
11 1 3501		Donation - Sporting Clubs	113.2	(2,600)	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 3507		Minor Assets < \$5,000 - Parks & Gardens		(2,500)	
11 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(30,100)	
		TOTAL OPERATING EXPENDITURE		(4,028,361)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 3001		Reimbursements	113.4	500	Refer to notes at end of this schedule
11 2 3002		Fees & Charges		500	
11 2 3003		Fees & Charges - Leases	113.6	5,855	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	247,557	
		Sub Total - Recurrent Revenue		254,971	
		Non-Recurrent Revenue			
11 2 3501		Grants - Taxable	113.1	237,649	Refer to notes at end of this schedule
11 2 3504		Contributions/Donations	113.8	0	
11 2 3506		Transfer from Trust - POS	113.7	291,602	
		Sub Total - Non Recurrent Revenue		529,251	
		TOTAL OPERATING REVENUE		784,222	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget Estimate	Sundry Notes
		EATON RECREATION CENTRE		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 4001		Salaries & Wages - Administration		(421,750)	
11 1 4004		Long Service Leave		0	
11 1 4005		Superannuation		(112,518)	
11 1 4045		Accrued Leave		0	
11 1 4007		Salary Sacrificed Expense		0	
11 1 4010		Staff Recruitment		(250)	
11 1 4011		Staff Training / Conferences	Appendix J	(6,475)	
11 1 4035		Staff Travel / Accommodation	Appendix K	(3,732)	
11 1 4012		Staff Uniforms	Appendix L	(5,334)	
11 1 4013		Advertising		(25,107)	
11 1 4015		Licenses / Affiliations		(500)	
11 1 4048		Software Support		(11,446)	
11 1 4016		Equipment Hire / Lease Expenses	114.3	(50,444)	Refer to notes at end of this schedule
11 1 4017		Telephone - Office		(1,700)	
11 1 4019		Receptions		(250)	
11 1 4020		Subscriptions		(350)	
11 1 4021		Postage		(250)	
11 1 4022		Stationery		(3,500)	
11 1 4023		Sundry Expenditure		(2,500)	
11 1 4026		Minor Equipment		(1,800)	
11 1 4047		Vandalism / Graffiti		(1,500)	
11 1 4029		Equipment Mtce		(3,000)	
11 1 4033		Interest - Loan 59	Appendix A	(15,202)	Rec Ctr Construction
11 1 4036		Interest - Loan 63	Appendix A	0	Rec Ctr Extensions
11 1 4049		Interest - Loan 68	Appendix A	0	Gym Equipment
		Interest - New Loan		0	
11 1 4050		Govt Guarantee Fee on Loans	Appendix A	(1,668)	
11 1 4037		Fringe Benefits Tax		(6,450)	
	PLANT	Motor Vehicle Expenses	Appendix B	(6,665)	
J11401		Cost Centre - Fitness Centre	114.4	(173,791)	Refer to notes at end of this schedule
J11402		Cost Centre - Retail Sales	114.4	(95,381)	Refer to notes at end of this schedule
J11403		Cost Centre - Children Services - Creche	114.4	(113,992)	Refer to notes at end of this schedule
J11408		Cost Centre - Children Services - Vacation Care	114.4	(49,960)	Refer to notes at end of this schedule
J11404		Cost Centre - Courts	114.4	(139,098)	Refer to notes at end of this schedule
J11407		Cost Centre - Group Fitness	114.4	(118,622)	Refer to notes at end of this schedule
J11405		Building Mtce & Minor Works	Appendix C	(180,739)	
11 1 4990		Allocation of Administration Overheads		(771,333)	
11 1 4999		Depreciation	Appendix G	(243,106)	
		Sub Total - Recurrent Expenditure		(2,568,413)	
		Non-Recurrent Expenditure			
11 1 4501		Building Major Maintenance - Rec Centre	Appendix D	0	
11 1 4503		Provision for Bad & Doubtful Debts Expense - ERC		(50)	
11 1 4504		Minor Assets < \$5,000 - Recreation Centre		(2,500)	
11 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(2,550)	
		TOTAL OPERATING EXPENDITURE		(2,570,963)	

Account Number	Job / Plant Number		2020/21 Budget Estimate	Sundry Notes
		Schedule 11 - Recreation & Culture	\$	
		OTHER RECREATION & SPORT		
		EATON RECREATION CENTRE		
		OPERATING REVENUE		
		Recurrent Revenue		
11 2 4001		Reimbursements - Sundry	1,000	
11 2 4002		Fees & Charges - EDWA	146,061	
11 2 4003		Fees & Charges - Admissions	23,250	
11 2 4004		Fees & Charges - Activities / Programs	165,000	
11 2 4005		Fees & Charges - Court Hire	90,000	
11 2 4006		Fees & Charges - Function Room Hire	9,000	
11 2 4007		Fees & Charges - Memberships	442,500	
11 2 4008		Retail Sales Café - Taxable	85,000	
11 2 4009		Retail Sales Café - GST Free	8,000	
11 2 4010		Retail Sales - General	8,500	
11 2 4011		Sponsorship	2,000	
11 2 4012		Childrens Services - GST Free	110,000	
11 2 4013		Childrens Services - Taxable	8,500	
		Sub Total - Recurrent Revenue	1,098,811	
		Non-Recurrent Revenue		
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	
		Sub Total - Non Recurrent Revenue	0	
		TOTAL OPERATING REVENUE	1,098,811	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		LIBRARIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 6001		Salaries & Wages		(288,010)	
11 1 6002		Superannuation		(36,001)	
11 1 6022		Accrued Leave		0	
11 1 6003		Long Service Leave		0	
11 1 6005		Postage & Freight		(2,000)	
11 1 6006		Stationery - Sundry		(3,000)	
11 1 6008		Lost / Damaged Books		(500)	
11 1 6009		Staff Uniforms	Appendix L	(1,416)	
11 1 6010		Staff Training	Appendix J	(3,597)	
11 1 6011		Travel & Accomodation	Appendix K	(767)	
	JOB	Library Programs	116.1	(57,000)	Refer to notes at end of this schedule
11 1 6013		Program - Better Beginnings	116.1	0	
11 1 6014		EDWA - Joint Facility Expenses		(6,000)	
11 1 6015		Book Stock		(5,000)	
11 1 6018		Software Subscription / Support	116.3	(13,941)	Refer to notes at end of this schedule
11 1 6019		Advertising		(5,000)	
11 1 6020		Sundry Expenditure		(1,000)	
11 1 6021		Bulletins / Magazines /Subscriptions		(2,500)	
11 1 6990		Allocation of Administration Overheads		(154,267)	
11 1 6999		Depreciation	Appendix G	(4,756)	
		Sub Total - Recurrent Expenditure		(584,755)	
		Non-Recurrent Expenditure			
11 1 6501		Provision for Bad & Doubtful Debts Expense - Eaton Community Library		(50)	
11 1 6502		Recoverable Expenses - 50% EDWA		(500)	
11 1 6503		Grant Expenditure		(500)	
11 1 6504		Major Building Maintenance	116.4	0	Refer to notes at end of this schedule
11 1 6505		Minor Assets < \$5,000 - Eaton Community Library		(2,500)	
11 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(3,550)	
		TOTAL OPERATING EXPENDITURE		(588,305)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 6001		Reimbursements - Sundry	116.5	0	
11 2 6002		Fees & Charges		500	
11 2 6003		Reimbursement - Lost / Damaged Books		500	
11 2 6004		Fees & Charges - Photocopying		5,500	
		Sub Total - Recurrent Revenue		6,500	
		Non-Recurrent Revenue			
11 2 6501		Grants - Taxable	116.2	1,000	Refer to notes at end of this schedule
11 2 6502		Grants - GST Free		0	
11 2 6504		Reimbursements - EDWA		500	
		Sub Total - Non Recurrent Revenue		1,500	
		TOTAL OPERATING REVENUE		8,000	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget	Sundry Notes
				Estimate	
				\$	
		LIBRARIES			
		DARDANUP LIBRARY			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 7015		Book Stock - Dardanup		0	
11 1 7999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
11 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		0	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 7001		Fees & Charges - Programs		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		OTHER CULTURE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 9001	JOB	Public Art Competition		(4,000)	
		Community Projects - Events & Festivals	119.3	(116,198)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure		(120,198)	
		Non-Recurrent Expenditure			
11 1 9501		Donation - Bunbury Regional Entertainment Centre		(15,000)	Annual Donation Res 81-17
11 1 9504		Community Grants Scheme	119.4	(49,880)	
11 1 9502		Consultant Expenses	119.2	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure		(64,880)	
		TOTAL OPERATING EXPENDITURE		(185,078)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 9001		Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
11 2 9502		Grants - Taxable	119.1	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2020/21 Budget Estimate	Sundry Notes
			\$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
11 2 1501	111.1	Grants Revenue - Public Halls Building Construction Eaton Bowling Club Eaton Skate Park New Admin/Library Building Contribution	3,000,000 290,000 0	Source: Building Asset Plan
			3,290,000	
11 1 1004	111.2	Donation Expense - Hall Committees Burekup Country Club Inc Ferguson Hall Committee	(2,867) (2,867)	Indexed - CPI Indexed - CPI
			(5,734)	
11 2 1001	111.3	Reimbursements - Public Halls Lessee Utilities & Sundry Reimbursements	5,000	
			5,000	
11 2 1502	111.4	Contributions - Public Halls - Capital Building Construction - Dardanup Hall Contribution	1,351	Source: Building Asset Plan
			1,351	
11 2 3501	113.1	Grant Revenue - Parks Gardens & Reserves Grant - Parks & Reserves Upgrades per Asset Plan	237,649	Source: Parks & Reserves Asset Plan
			237,649	
11 1 3501	113.2	Donation Expense - Sporting Groups South West Academy of Sports	(2,600)	
			(2,600)	
11 1 3505	113.3	Consultants - Park & Reserves Sports Precinct Plan - Eaton	(25,000)	Funded: Town Planning Studies Reserve
			(25,000)	
11 2 3001	113.4	Contributions / Reimbursements - Parks & Reserves Sundry	500	
			500	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2020/21 Budget Estimate	Sundry Notes
			\$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
11 2 3003	113.6	Lease Revenue - Parks & Reserves Eaton Softball Facility Bunbury & Districts Softball Association Dardanup Community Centre South West Montessori Children's Club Lot 52 Waterloo Road, Dardanup A Wroe Eaton Junior Football Club Rooms Eaton Junior Football Club Part Lot 34 Ferguson Road, Dardanup DB's Takeaway Dardanup Oval Club Rooms (Lot 55 Ferguson Dardanup Sporting and Community Club Inc Eaton Hall Bunbury Repertory Club SWFL Oval Lease SWFL Football Club Lease Boyanup Capel Dardanup Football Club 35 Martin Pelusey Rd M Barnes Reserve 11078 Waterloo Recreation Road Waterloo Fire Brigade Lot 511 Bobin Street, Eaton Lions Club of Eaton Inc & Lions Club of Millbridge Inc	0 0 1,000 0 0 0 0 0 1,255 0 3,600 0 0	Indexed - CPI - Leased to 2027 Leased to 2020 Leased to 2022 Leased to 2025 Leased to 2021 Leased to 2021 Indexed - CPI - Leased to 2026 Indexed - CPI Adjusted to cover Insurance Premium (Leased to 2027) Indexed - CPI - Leased to 2020 Indexed - CPI - Leased to 2021 \$10 - Leased to 2028
			5,855	
11 2 3506	113.7	Transfer from Trust Land & Buildings - Gnomesville Public Toilets Land & Buildings - Eaton Skate Park	81,602 210,000	Trust Tourism WA Grant Trust POS (Minister Approval Required)
			291,602	
11 2 3504	113.8	Contributions/Donations Nil	0	
			0	
11 2 3009	113.9	Specified Area Rate - Eaton Landscaping Millbridge POS Maintenance Eaton Parks & Reserves Upgrades Various Jobs	147,557 100,000	Indexed - Growth Source: Parks & Reserves Asset Plan
			247,557	
11 2 4504	114.1	Contributions Revenue - Recreation Centre Nil	0	
			0	
11 2 4503	114.2	Grant Revenue - Recreation Centre Nil	0	
			0	
11 1 4016	114.3	Equipment Lease Expenditure - Recreation Centre Photocopier Meter Copy Costs 1st Aid Oxygen Bottle Cardio Gym Equipment Lease	(3,500) (1,250) (250) (45,444)	
			(50,444)	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2020/21 Budget Estimate	Sundry Notes
			\$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
Job	J11913	116.1 Library Programs - Early Learning Programs Jo Jingles Stem Workshops Code Club	(26,500)	
	J11914	- School Holiday Programs Holiday Storytime Children's Activities	(2,000)	
	J11915	- Adult Programs Gardening Social Activities eResources BeConnected	(4,500)	
	J11919	- Authors & Events Author Visits Children's Book week Summer Reading Challenge Better Beginnings Program Easter Book Hunt Travelling Story Time Stop Motion Animation Online Safety Program National Simultaneous Story Time Tech 20 & Tech Thursdays Paint the Shire REaD	(4,000)	
	J11917	- Place Making Activities & Engagement Summer Sounds in the Park Outdoor Yoga/Tai Chi/Self Defence African Drumming Workshops Night Stalks at Watson Reserve and Crooked Brook Forest Kids Water/Laser Tag Bubble Soccer Scitech Visits Seed and Plant Swaps	(20,000)	
			(57,000)	
11 2 6501	116.2	Grants Revenue - Eaton Community Library Nil	1,000	
			1,000	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture			2020/21 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE			\$	
11 1 6018		116.3	Software Subscription / Support - Eaton Community Library Regional LMS		(13,941)	Per Tender
					(13,941)	
11 1 6504		116.4	Major Building Maintenance - Libraries Nil		0	
					0	
11 2 6001		116.5	Reimbursement Revenue - Eaton Community Library Regional LMS Reimbursements		0	per Regional LMS Agreement
					0	
11 2 9502		119.1	Grants Revenue - Other Culture Nil		0	
					0	
11 1 9502		119.2	Consultant Expenditure - Other Culture Nil		0	
					0	
Job		119.3	Community Projects - Events & Festival			
		J11901	Events and Festivals		(60,000)	
		J11902	Public Art Projects		(15,000)	
		J11903	Donation - City of Bunbury for Regional Events		(5,500)	
		J11904	Donation - Eaton Foreshore Festival		(3,000)	
		J11905	SW Group of Affiliated Agricultural Associations		(250)	
		J11906	Australia Day Breakfast	Eaton	(9,258)	
		J11907	Australia Day Breakfast	Burekup	(1,227)	
		J11908	Australia Day Breakfast	Dardanup	(2,963)	
		J11909	Citizenship Ceremonies		(2,000)	
		J11910	Thank a Volunteer Day Event		(2,000)	
		J11912	Event Support Expenditure		(2,000)	
		J11913	Banners in the Terrace		(1,000)	
		J	Community Events - Seniors Workshop & Activities		(4,000)	
		J	Community Events - Youth Workshops & Activities		(4,000)	
		J	Creative Workshops		(4,000)	
					(116,198)	
11 1 9504	New	119.4	Community Grants Scheme	Assess	\$ / Assess	
			2020/21 Community Grants Scheme	6,004	8.31	(49,880)
						(49,880)

Job / Plant Number	Particulars							
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)							
	2020/21 Budget Estimate							
Cost	116.1	Notes	J11913	J11914	J11915	J11919	J11917	
			Early Learning Programs	School Holiday Programs	Adult Programs	Authors & Events	Place Making Activities & Engagement	Sundry
Centres (CC)	Library Programs - Cost Centres							TOTAL
081	Staff Salaries & Wages (Officer Expenditure)		0	0	0	0	0	0
082	Catering		0	0	0	0	0	0
083	Cleaning		0	0	0	0	0	0
084	Venue Hire		0	0	0	0	0	0
085	Contractor Hire/Facilator Fees		26,500	2,000	4,500	4,000	20,000	57,000
086	Equipment Hire		0	0	0	0	0	0
087	Prizes & Equipment Purchases		0	0	0	0	0	0
088	Waste Services (ie Bins)		0	0	0	0	0	0
089	Consumables		0	0	0	0	0	0
090	Traffic Management		0	0	0	0	0	0
091	Insurance		0	0	0	0	0	0
092	OH & Safety		0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signage		0	0	0	0	0	0
			26,500	2,000	4,500	4,000	20,000	57,000

	2020/21 Budget Estimate								
Cost	119.3	Notes							
Centres (CC)	Events & Festivals - Cost Centres	Walk on the Wild Side	But It Back Fair	Movies	Youth Events	Children & Families Events	Job Reference J11901 Seniors		TOTAL
							Celebration Day	Spring Out Festival	
081	Staff Salaries & Wages (Officer Expenditure)	0	0	0	0	0	0	0	0
082	Catering	0	300	100	0	0	800	0	1,200
083	Cleaning	0	0	0	0	0	0	0	0
084	Venue Hire	0	0	0	0	0	0	0	0
085	Contractor Hire/Facilator Fees	9,200	5,600	7,140	7,500	7,500	1,340	11,400	49,680
086	Equipment Hire	2,300	2,000	2,400	0	0	700	500	7,900
087	Prizes & Equipment Purchases	400	0	100	0	0	100	0	600
088	Waste Services (ie Bins)	100	100	260	0	0	60	100	620
089	Consumables	0	0	0	0	0	0	0	0
090	Traffic Management	0	0	0	0	0	0	0	0
091	Insurance	0	0	0	0	0	0	0	0
092	OH & Safety	0	0	0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signage	0	0	0	0	0	0	0	0
		12,000	8,000	10,000	7,500	7,500	3,000	12,000	60,000

Job / Plant Number	Particulars								
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)								
			2020/21 Budget Estimate						
Cost	Note 114.4	Notes	J11401 <i>Fitness</i>	J11402	J11403 <i>Children</i>	J11408 <i>Children</i>	J11404	J11407 <i>Group</i>	
Centres (CC)	Eaton Recreation Centre - Cost Centres		<i>Centre</i>	<i>Retail Sales</i>	<i>Services</i> Creche	<i>Services</i> Vacation Care	<i>Courts</i>	<i>Fitness</i>	TOTAL
050	Salaries & Wages		166,541	38,011	96,642	49,960	63,198	102,372	516,724
052	Staff Training	Appendix J	2,000	220	1,000	0	800	500	4,520
053	Advertising		0	0	0	0	0	0	0
054	Licenses		1,750	0	1,850	0	1,000	15,000	19,600
055	Receptions		0	0	0	0	600	0	600
056	Sundry Expenditure		2,500	800	12,000	0	1,000	250	16,550
057	Stock Purchase		0	55,000	0	0	0	0	55,000
058	Minor Equipment		1,000	1,350	2,500	0	2,500	500	7,850
059	Cleaning Materials		0	0	0	0	0	0	0
060	Equipment Maintenance / Lease		0	0	0	0	0	0	0
061	Umpire Payments		0	0	0	0	70,000	0	70,000
062	Utilities - Electricity		0	0	0	0	0	0	0
062	Utilities - Water		0	0	0	0	0	0	0
062	Utilities - Gas		0	0	0	0	0	0	0
063	Building Maintenance		0	0	0	0	0	0	0
			173,791	95,381	113,992	49,960	139,098	118,622	690,844

Summary		2020/21
Schedule 12 - Transport		Budget Estimate
		\$
TRANSPORT - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Streets, Roads, Bridges, Depots		(6,175,251)
Road Plant Purchases		0
Traffic Control & Parking Facilities		(3,500)
Total Recurrent Expenditure		(6,178,751)
Non-Recurrent Expenditure		
Streets, Roads, Bridges, Depots		(39,500)
Road Plant Purchases		0
Traffic Control & Parking Facilities		0
Total Non-Recurrent Expenditure		(39,500)
Total Operating Expenditure		(6,218,251)
Operating Revenue		
Recurrent Revenue		
Streets, Roads, Bridges, Depots		151,424
Road Plant Purchases		0
Traffic Control & Parking Facilities		4,300
Total Recurrent Revenue		155,724
Non-Recurrent Revenue		
Streets, Roads, Bridges, Depots		2,896,671
Road Plant Purchases		0
Traffic Control & Parking Facilities		500
Total Non-Recurrent Revenue		2,897,171
Total Operating Revenue		3,052,895

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		STREETS, ROADS, BRIDGES, DEPOTS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Maintenance - Roads	Transport	(1,660,909)	Refer to Transport Construction Budget
	JOB	Maintenance - Bridges	Transport	(110,266)	Refer to Transport Construction Budget
	JOB	Maintenance - Ancillary	Transport	(397,374)	Refer to Transport Construction Budget
	JOB	Depot Maintenance	Appendix C	(155,302)	
12 1 1005		Crossover Contribution		(10,000)	
12 1 1006		Land Resumption / Compensation	121.3	(15,000)	Refer to notes at end of this schedule
12 1 1007		Interest Expense - Loan 66	Appendix A	(19,886)	Works Depot Land
12 1 1008		Government Guarantee Fee on Loans	Appendix A	(3,283)	
12 1 1009		Bridge Insurance	Appendix I	(53,711)	
12 1 1999		Depreciation	Appendix G	(3,749,520)	
		Sub Total - Recurrent Expenditure		(6,175,251)	
		Non-Recurrent Expenditure			
		Building Major Maintenance - Depots	Appendix D	0	
12 1 1504		Consultants	121.1	(30,000)	Refer to notes at end of this schedule
12 1 1505	JOB	Eaton Drive Scheme Expenditure - Scheme Refunded		(7,000)	Funded: JTPS Reserves
		Directional Signage	Transport	0	
12 1 1508		Minor Assets < \$5,000 - Transport		(2,500)	
12 1 1506		Transfer to Trust		0	
		Sub Total - Non Recurrent Expenditure		(39,500)	
		TOTAL OPERATING EXPENDITURE		(6,214,751)	
		OPERATING REVENUE			
		Recurrent Revenue			
12 2 1001		Reimbursements	121.4	1,000	Refer to notes at end of this schedule
12 2 1002		Sundry Fees & Charges - Taxable		0	
12 2 1003		Grants - MRD Direct Grants		122,333	
12 2 1004		Fuel Tax Credits		28,091	
		Sub Total - Recurrent Revenue		151,424	
		Non-Recurrent Revenue			
12 2 1501		Grants - Black Spots	Transport	315,624	Refer to Transport Construction Budget
12 2 1502		Grants - Bridge Maintenance		0	
12 2 1503		Grants - Regional Road Group	Transport	1,654,095	Refer to Transport Construction Budget
12 2 1504		Grants - Special Projects	Transport	352,000	Refer to Transport Construction Budget
12 2 1505		Grants - Roads to Recovery	Transport	316,016	Refer to Transport Construction Budget
12 2 1506		Grants - Pathways Program	Transport	18,319	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	240,617	Refer to Transport Construction Budget
12 2 1510		Contribution to Works (Infrastructure/Future Works) Developers		0	
		Sub Total - Non Recurrent Revenue		2,896,671	
		TOTAL OPERATING REVENUE		3,048,095	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		ROAD PLANT			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
12 1 2003		Interest - Loan 62	Appendix A	0	
12 1 2004		Government Guarantee Fee on Loans	Appendix A	0	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
12 1 2501		Nil		0	
12 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		0	
		OPERATING REVENUE			
		Recurrent Revenue			
12 2 2001		Nil		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
12 2 2502		Reimbursements		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		TRAFFIC CONTROL & PARKING FACILITIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
12 1 3001		License Plates - Special Dardanup Series		(1,000)	Indexed - Growth
12 1 3002		Road Wise Programs (includes Membership Industry Road Safety Alliance \$3,000)		(2,000)	
JOB		Car Parking Bays Maintenance		(500)	
		Sub Total - Recurrent Expenditure		(3,500)	
		Non-Recurrent Expenditure			
12 1 3501		Nil		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(3,500)	
		OPERATING REVENUE			
		Recurrent Revenue			
12 2 3001		Sale of Special Series Number Plates		1,800	Indexed - Growth
12 2 3002		Fines & Penalties - Traffic		2,500	Indexed - Growth
12 2 3003		Contribution - Cash in lieu car parking		0	
12 2 3004		Fees & Charges - Car Parking		0	
		Sub Total - Recurrent Revenue		4,300	
		Non-Recurrent Revenue			
12 2 3501		Reimbursements		0	
12 2 3502		Grants - Road Wise		500	
		Sub Total - Non Recurrent Revenue		500	
		TOTAL OPERATING REVENUE		4,800	

Account Number	Job / Plant Number	Schedule 12 - Transport	2020/21 Budget Estimate	Sundry Notes
			\$	
		NOTES TO SCHEDULE 12 - TRANSPORT		
12 1 1504	121.1	Consultants - Transport Rural Road Resumptions Asset Management Condition Reports	(10,000) (20,000)	
			(30,000)	
12 2 1507	121.2	Grant Revenue - Sundry COVID-19 Grant Funding Nil	0	
			0	
12 1 1006	121.3	Land Resumption / Compensation Road Resumption - Dardanup West Road	(15,000)	
			(15,000)	
12 2 1001	121.4	Reimbursements Sundry Works	1,000	
			1,000	

Summary		2020/21
Schedule 13 - Economic Services		Budget Estimate
		\$
ECONOMIC SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Tourism & Area Promotion		(556)
Building Control		(384,176)
Other Economic Services		(47,805)
Total Recurrent Expenditure		(432,537)
Non-Recurrent Expenditure		
Tourism & Area Promotion		(71,000)
Building Control		(9,282)
Other Economic Services		0
Total Non-Recurrent Expenditure		(80,282)
Total Operating Expenditure		(512,819)
Operating Revenue		
Recurrent Revenue		
Tourism & Area Promotion		1,150
Building Control		95,148
Other Economic Services		1,050
Total Recurrent Revenue		97,348
Non-Recurrent Revenue		
Tourism & Area Promotion		0
Building Control		0
Other Economic Services		0
Total Non-Recurrent Revenue		0
Total Operating Revenue		97,348

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		TOURISM & AREA PROMOTION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Maintenance - Tourist Bays	Appendix C	(556)	
13 1 2999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(556)	
		Non-Recurrent Expenditure			
13 1 2501		Donation - Tourism	131.1	(71,000)	Refer to notes at end of this schedule
		Building Special Maintenance - Tourist Bays	Appendix D	0	Source: Building Special Maintance
		Sub Total - Non Recurrent Expenditure		(71,000)	
		TOTAL OPERATING EXPENDITURE		(71,556)	
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 2001		Reimbursements		0	
13 2 2002		Sundry Fees & Charges - Taxable		150	
13 2 2003		Fees & Licenses - GST Free		1,000	
		Sub Total - Recurrent Revenue		1,150	
		Non-Recurrent Revenue			
13 2 2501		Tourism Signage Sales		0	
13 2 2502		Grant Revenue - Taxable		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		1,150	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		BUILDING CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
13 1 3001		Salaries & Wages		(97,404)	
13 1 3002		Superannuation		(12,175)	
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		(6,000)	
13 1 3009		Printing & Stationery		(500)	
13 1 3010		Staff Uniforms	Appendix L	(354)	
13 1 3011		Protective Clothing - Building Control		0	
13 1 3013		Staff Training / Conferences	Appendix J	(1,788)	
13 1 3014		Travel & Accommodation	Appendix K	(307)	
	PLANT	Vehicle Expenses - Building Control	Appendix B	(7,087)	
13 1 3016		Legislation Updates		(250)	
13 1 3019		Telephone Expenses		(1,200)	
13 1 3990		Allocation of Administration Expenses		(257,111)	
13 1 3999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(384,176)	
		Non-Recurrent Expenditure			
13 1 3501		Swimming Pool Inspections		(9,282)	Funded: Swimming Pool Inspection Levy
13 1 3503		Minor Assets < \$5,000 - Building Control		0	
13 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(9,282)	
		TOTAL OPERATING EXPENDITURE		(393,458)	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		BUILDING CONTROL			
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 3001		Reimbursements		500	
13 2 3002		Sundry Fees & Charges - Taxable		1,000	
13 2 3003		Fines & Penalties		0	
13 2 3004		Building Licenses		80,000	Indexed - Growth
13 2 3005		Commission - BCITF		550	
13 2 3006		Commission - BRB		1,600	
13 2 3007		Fees & Charges - Building Statistics		0	
13 2 3008		Fees & Charges - Swimming Pool Inspection Levy	\$58.45/pool	11,498	
		Sub Total - Recurrent Revenue		95,148	
		Non-Recurrent Revenue			
13 2 3501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		95,148	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2020/21	Sundry Notes
				Budget Estimate	
				\$	
		OTHER ECONOMIC SERVICES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
13 1 8001		Interest - Loan 61	Appendix A	(5,241)	
13 1 8003		Government Guarantee Fee on Loans	Appendix A	(564)	
13 1 8004		Economic Development	131.2	(42,000)	
		Sub Total - Recurrent Expenditure		(47,805)	
		Non-Recurrent Expenditure			
13 1 3801		Nil		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(47,805)	
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 8001		Extractive Industry Licenses		1,000	
13 2 8002		Sale of Standpipe Water		50	
		Sub Total - Recurrent Revenue		1,050	
		Non-Recurrent Revenue			
13 2 8501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		1,050	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	2020/21	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 13 - ECONOMIC SERVICES		
13 1 2501	131.1	Donations - Tourism		
		Tourism & Events Grants - (Contestable Grant on application ie: Bull & Barrel Festival, Bunbury Geographe Gift, Foreshore	(25,000)	
		Operational Grant - Ferguson Valley Marketing Inc. + Operational Costs (Don Hewison Centre +/- \$	(26,000)	
		Bunbury Geographe Tourism Partnership	(20,000)	
			(71,000)	
13 1 8004	131.2	Economic Development		
		Bunbury Geographe Economic Alliance	(14,000)	
		Bunbury Geographe Chamber of Commerce and Industry	(1,000)	
		Busselton Margaret River Regional Airport \$2,000 pa for 5 years commencing 18/19 - e	(2,000)	
		Economic development initiatives	(25,000)	
			(42,000)	

Summary		2020/21
Schedule 14 - Other Property & Services		Budget Estimate
		\$
OTHER PROPERTY & SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Private Works		(3,000)
Administration Overheads		0
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		0
Unclassified		0
Total Recurrent Expenditure		(3,000)
Non-Recurrent Expenditure		
Private Works		0
Administration Overheads		(134,591)
Public Works Overheads		(45,000)
Plant Operation		0
Salaries & Wages		(45,000)
Unclassified		(14,000)
Total Non-Recurrent Expenditure		(238,591)
Total Operating Expenditure		(241,591)
Operating Revenue		
Recurrent Revenue		
Private Works		3,600
Administration Overheads		71,200
Public Works Overheads		39,000
Plant Operation		0
Salaries & Wages		0
Unclassified		0
Total Recurrent Revenue		113,800
Non-Recurrent Revenue		
Private Works		0
Administration Overheads		0
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		45,000
Unclassified		15,000
Total Non-Recurrent Revenue		60,000
Total Operating Revenue		173,800

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget	Sundry Notes
				Estimate	
				\$	
		PRIVATE WORKS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Private Works - Sundry		(3,000)	
		Sub Total - Recurrent Expenditure		(3,000)	
		Non-Recurrent Expenditure			
	JOB	Private Works - Government		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(3,000)	
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 1001		Fees & Charges - Private Works (Sundry)		3,600	
		Sub Total - Recurrent Revenue		3,600	
		Non-Recurrent Revenue			
14 2 1501		Fees & Charges - Private Works (Government)		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		3,600	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		ADMINISTRATION OVERHEADS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
14 1 2001		Salaries & Wages		(2,736,046)	
14 1 2027		Superannuation		(347,006)	
14 1 2028		Salaries & Wages - LSL		(40,000)	
14 1 2037		Accrued Leave		0	
14 1 2029		Salary Sacrificed Expense		0	
14 1 2002		Interest Expense - Loan 49	Appendix A	0	
14 1 2032		Interest Expense - Loan 65	Appendix A	(8,007)	
14 1 2043		Interest Expense - New Loan - Eaton Admin	Appendix A	0	
14 1 2044		Government Guarantee Fee on Loans	Appendix A	(880)	
	JOB	Administration Building Maintenance	Appendix C	(270,336)	
14 1 2006		Insurance - General	Appendix I	(99,394)	
14 1 2040		Insurance - Workers Compensation	Appendix I	(161,497)	
14 1 2007		Advertising		(10,000)	
14 1 2008		Office Equipment Maintenance	142.2	(41,300)	Refer to notes at end of this schedule
14 1 2009		Postage & Courier Services		(25,000)	
14 1 2010		Software Upgrades / Purchases	142.3	(5,000)	Refer to notes at end of this schedule
14 1 2011		Leasing - Equipment	142.5	(260,251)	Refer to notes at end of this schedule
14 1 2012		Staff Recruitment Expenses/Medical Expenses		(35,501)	
14 1 2013		Staff Telephone Allowance		(50)	
14 1 2014		Telephone Expenses Recoverable		(50)	
14 1 2015		Professional Development		(31,500)	
14 1 2016		Staff Uniforms	Appendix L	(11,397)	
14 1 2017		Fringe Benefits Tax		(62,500)	
14 1 2018		Stationery		(29,000)	
14 1 2019		Travel & Accommodation - Executive Dept	Appendix K	(1,014)	
14 1 2041		Travel & Accommodation - Corporate & Community Services	Appendix K	(6,183)	
14 1 2042		Travel & Accommodation - Development Services	Appendix K	0	
14 1 2039		Staff Training - Executive Dept	Appendix J	(5,231)	
14 1 2038		Staff Training - Corporate & Community Services	Appendix J	(30,515)	
14 1 2020		Staff Training - Development Services	Appendix J	0	
14 1 2021		Records Management		(7,500)	
14 1 2022		Subscriptions / Memberships	142.4	(46,380)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Administration	Appendix B	(51,664)	
14 1 2025		Sundry Expenditure		(2,000)	
14 1 2026		Telephone / Communications Expenses	142.6	(132,000)	
14 1 2030		Employee Assistance Program		(15,000)	
14 1 2031		Software Licensing Expenses	142.1	(490,696)	IT Asset Management Plan
14 1 2999		Depreciation	Appendix G	(179,323)	
		Sub Total		(5,142,219)	
14 1 2995		Less: Allocated to Schedules		5,142,219	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
	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)		(102,491)	Source: 10 Year IT Software Plan
14 1 2503		Contract Relief Staff		(5,100)	
14 1 2504		Minor Assets < \$5,000 - Admin OH		(15,000)	
14 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(134,591)	
		TOTAL OPERATING EXPENDITURE		(134,591)	

Account Number	Job / Plant Number		2020/21 Budget Estimate	Sundry Notes
		Schedule 14 - Other Property & Services	\$	
		ADMINISTRATION OVERHEADS		
		OPERATING REVENUE		
		Recurrent Revenue		
14 2 2001		Reimbursements - Staff Uniforms	100	
14 2 2002		Reimbursements - Telephone	100	
14 2 2003		Reimbursements - Sundry	60,000	
14 2 2004		Fees & Charges - Taxable	1,000	
14 2 2006		Reimbursements - Paid Parental Leave	0	
14 2 2007		Reimbursements - Study Assistance	10,000	
		Sub Total - Recurrent Revenue	71,200	
		Non-Recurrent Revenue		
14 2 2502		Profit on Sale of Assets	0	
		Sub Total - Non Recurrent Revenue	0	
		TOTAL OPERATING REVENUE	71,200	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		PUBLIC WORKS OVERHEADS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
14 1 4001		Salaries & Wages		(960,078)	
14 1 4002		Superannuation		(363,211)	
14 1 4003		Salary Sacrificed Expenditure		0	
14 1 4004		Sick, Holiday, Annual Pay		(258,991)	
14 1 4005		Long Service Leave		(50,000)	
14 1 4030		Accrued Leave		0	
14 1 4007		Consultants		(2,000)	
14 1 4008		Fringe Benefits Tax		(50,000)	
14 1 4009		Telephone		(18,500)	
14 1 4011		Staff Uniforms (Inside Staff)	Appendix L	(2,847)	
14 1 4012		Advertising		(6,000)	
14 1 4013		Protective Clothing		(15,400)	
14 1 4014		Printing & Stationery		(500)	
14 1 4015		Occupational Health & Safety	144.4	(27,600)	Refer to notes at end of this schedule
14 1 4016		Staff Travel & Accommodation	Appendix K	(3,651)	
14 1 4017		Staff Training - Administration	Appendix J	(18,536)	
	JOB	Staff Training - Works		(56,281)	
14 1 4020		Equipment Maintenance		(500)	
14 1 4024		Software Licensing	144.1	(2,906)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Public Works Staff	Appendix B	(84,227)	
	PLANT	Sundry Plant & Trailers	Appendix B	(79,503)	
14 1 4599		Depreciation	Appendix G	(1,198)	
14 1 4029		Allocation of Administration Overheads		(1,542,666)	
		Sub Total		(3,544,594)	
14 1 4997		Less: Allocated to Works		3,544,594	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure Unallocated			
14 1 4501		Software Purchases	144.5	0	Refer to notes at end of this schedule
14 1 4502		Consultants	144.2	(40,000)	Refer to notes at end of this schedule
14 1 4503		Minor Assets < \$5,000 - Public Works		(5,000)	
14 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(45,000)	
		TOTAL OPERATING EXPENDITURE		(45,000)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		PUBLIC WORKS OVERHEADS			
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 4001		Reimbursements	144.3	12,000	Refer to notes at end of this schedule
14 2 4002		Engineering Supervision Fees		10,000	
14 2 4003		Fees & Charges		17,000	
		Sub Total - Recurrent Revenue		39,000	
		Non-Recurrent Revenue			
14 2 4501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		39,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		PLANT OPERATION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
1415001	PLANT	Fuel & Oil	Appendix B	(218,650)	
1415002	PLANT	Tyres & Tubes	Appendix B	(25,750)	
1415003	PLANT	Parts & Repairs	Appendix B	(128,750)	Includes Lease ODA
1415004	PLANT	Repair Wages	Appendix B	(28,900)	
1415005	PLANT	Licenses	Appendix B	(17,033)	
1415006	PLANT	Insurance	Appendix B	(29,806)	
1415098	PLANT	Depreciation	Appendix B	(265,920)	
		Sub Total		(714,809)	
1415099		Less: Allocated to Works		714,809	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
14 1 5501		Minor Assets < \$5,000 - Plant		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		0	
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 5001		Reimbursements - Sundry		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
14 2 5501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

Account Number	Job / Plant Number	Note	2020/21 Budget Estimate	Sundry Notes
		Schedule 14 - Other Property & Services	\$	
		SALARIES & WAGES		
		OPERATING EXPENDITURE		
		Recurrent Expenditure		
14 1 6001		Gross Salaries & Wages	(9,273,727)	
		Sub Total	(9,273,727)	
14 1 6002		Less: Allocated	9,273,727	
		Sub Total - Recurrent Expenditure	0	
		Non-Recurrent Expenditure		
14 1 6501		Salaries & Wages - Workers Compensation	(25,000)	
14 1 6502		Unallocated Salaries & Wages	0	
14 1 6503		Salaries & Wages - Paid Parental Leave	(20,000)	
		Sub Total - Non Recurrent Expenditure	(45,000)	
		TOTAL OPERATING EXPENDITURE	(45,000)	
		OPERATING REVENUE		
		Recurrent Revenue		
14 2 6001		Nil	0	
		Sub Total - Recurrent Revenue	0	
		Non-Recurrent Revenue		
14 2 6501		Reimbursements - Workers Compensation	25,000	
14 2 6503		Reimbursements - Paid Parental Leave - Govt Funded	20,000	
		Sub Total - Non Recurrent Revenue	45,000	
		TOTAL OPERATING REVENUE	45,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2020/21 Budget Estimate	Sundry Notes
				\$	
		UNCLASSIFIED			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
		Nil		0	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
14 1 8502	JOBS	Insurance Claims Expenditure		(12,000)	
14 1 8505		Unpaid Insurance Claims		(2,000)	
		Sub Total - Non Recurrent Expenditure		(14,000)	
		TOTAL OPERATING EXPENDITURE		(14,000)	
		OPERATING REVENUE			
		Recurrent Revenue			
		Nil		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
14 2 8501		Insurance Claim Revenue		15,000	
		Sub Total - Non Recurrent Revenue		15,000	
		TOTAL OPERATING REVENUE		15,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2020/21 Budget Estimate	Sundry Notes
			\$	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES		
14 1 2031	142.1	Software Licensing Expenses Per 10 Year IT Plan - Software (Annual Licensing)	(490,696)	IT Asset Management Plan
			(490,696)	
14 1 2008	142.2	Office Equipment Maintenance Sundry Replacement of Computer Equipment Photocopier Copy (Meter) Expenses Wireless Networking Mast Lease IT Contract Support	(5,000) (25,000) (6,300) (5,000)	
			(41,300)	
14 1 2010	142.3	Software Upgrades / Purchases Sundry Software Purchases	(5,000)	
			(5,000)	
14 1 2022	142.4	Subscriptions & Memberships Professional Memberships WALGA IT Vision User Group Australia Day Council Cemeteries Association Mailchimp e-newsletter Australian Standards Sundry	(11,500) (29,600) (700) (550) (130) (1,400) (1,500) (1,000)	Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI
			(46,380)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services			2020/21 Budget Estimate	Sundry Notes
					\$	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES				
14 1 2011		142.5 Equipment Leasing Expenditure				
		Photocopier x2	Eaton Administration Centre	\$2,189.00	(28,493)	
		Photocopier x1	Governance Area	\$193.00	(2,638)	
		Photocopier x1	Dardanup Office	\$193.00	(2,638)	
		Photocopier x1	Building Dept	\$217.00	(2,638)	
		Photocopier x1	Library - Public	\$193.00	(2,638)	
		Photocopier x1	Library - Office	\$193.00	(2,638)	
		Photocopier x1	C&CS / Records Area	\$193.00	(2,638)	
		Leased IT Equipment - based on Information Technology Asset Management Plan			(215,930)	
					(260,251)	
14 1 2026		142.6 Telephone / Communications Expenses				
		Point to Point Microwave & Internet Service		\$1,880.00	(40,000)	Indexed - CPI
		After Hours Call Centre Service			(7,000)	
		Phone & Internet Service			(30,000)	Indexed - CPI x Growth
		Mobile Device Plans			(40,000)	Indexed - CPI x Growth
		Sundry Services			(15,000)	Indexed - CPI x Growth
					(132,000)	
14 1 4024		144.1 Software Licensing - Public Works				
		AutoCad			(2,906)	Indexed - CPI
					(2,906)	
14 1 4502		144.2 Consultants				
		Sundry (ie Traffic Studies, Master Planning etc)			(40,000)	
					(40,000)	
14 2 4001		144.3 Reimbursements - Public Works				
		Sundry			15,000	
					15,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2020/21 Budget Estimate	Sundry Notes
			\$	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES		
14 1 4015	144.4	Occupational Health & Safety		
		Safety Equipment ie: first aid kits, safety posters, sharp containers, etc	(10,500)	
		Compliance Inspections	(2,000)	
		Compliance Reporting	(3,000)	
		OSH Manual Review	(5,000)	
		Chem Alert Subscription	(3,700)	
		Consultants - Staff Training	(2,000)	
		MSDS Revision	(1,400)	
			(27,600)	
14 1 4501	144.5	Software Purchase - Public Works		
		Nil	0	
			0	

New Borrowings		
Account		2020/21 Budget Estimate
Number		
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

New Community / Self Supporting Loans		
Account		2020/21 Budget Estimate
Number		
11 3 3011	Eaton Bowling Club	0
		0

* SSL = Self Supporting Loan

Borrowings Principal Repayments			
Account			2020/21 Budget Estimate
Number			
	Existing Loans	Loan #	
11 3 4003	Eaton Rec Ctr	59	(88,117)
13 3 8002	Gravel Pit Purchase	61	(23,901)
11 3 4006	Rec Ctr Extensions	63	0
14 3 2014	Eaton Office Extension	65	(38,296)
12 3 2008	Land - Depot	66	(58,628)
11 3 4008	Rec Ctr Gym Equipment	68	0
11 3 1003	Glen Huon Oval Club Rooms	69	(41,174)
	Total Existing Loans		(250,116)
	Proposed Loans		
14 3 2012	Library/Admin Centre - Eaton	TBA	0
10 3 1007	Wanju Developer Contribution Plan - Wanju and Waterloo Industrial Park		0
	Dardanup Office	TBA	0
New	ERC (Outdoor Courts)	TBA	0
	Total Proposed Loans		0
	Total Borrowing Principal Repayments		(250,116)

Self Supporting / Community Loan Principal Repayment Income		
Account		2020/21 Budget Estimate
Number		
	NIL	
	Total SSL	0

Repayment - Prepaid Infrastructure		
Account		2020/21 Budget Estimate
Number		
1232010	Nil	0
	Total	0

2020/21 Budget Estimate																						
TRANSPORT CAPITAL UPGRADES																						
		Employee Costs	Overheads 213%	Design Staff	Design Staff OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	LGGC Spec Pro	JTPS	Contrib to Works	Total Income	Net Cost to Council
										15.0%												
Upgrades - Roads																						
J12589	Pile Road																					
J12900	Harris Road																					
J12901	Eaton Drive Intersection Upgrades																					
J12902	Eaton Drive Extension																					
J12903	Golding Crescent Street Lighting																					
J12904	Pratt Road Modifications																					
J12905	Newmans Road																					
J12906	Yabberup Road																					
J12907	Project Preliminaries																					
J12908	Staff Design Costs - Other Road Construction - 43% Road Projects (65% CU/35% RR)																					
Carry Forward Projects - Capital Upgrades																						
J12593	Eaton Drive - Roundabout																					
J12586	Eaton Drive - Traffic Signals																					
J12594	Eaton Drive																					
Upgrades - Bridges																						
NIL																						
Upgrades - Ancillary																						
J12595 Bus Shelter																						
Sub Total - Upgrades																						

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

TRANSPORT CAPITAL EXPANSION

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

2020/21 Budget Estimate																						
TRANSPORT MAINTENANCE																						
	Employee Costs	Overheads 213%	Design Staff	Design Staff OH	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	
Maintenance - Roads																						
Rural																						
Refer RM	Road Maintenance - Gravel	204,851	435,800	0	0	63,633	0	70,000	0	774,284										0	774,284	
Refer RM	Road Maintenance - Sealed	159,951	340,280	0	0	50,000	0	231,806	0	782,037										0	782,037	
Refer RM	Road Maintenance - Formed	600	1,276	0	0	0	0	1,116	0	2,992										0	2,992	
Townsites																						
Refer RM	Road Maintenance - Townsites	4,500	9,573	0	0	600	0	86,922	0	101,595										0	101,595	
Total																						
										369,902	786,930	0	0	114,233	0	389,844	0	1,660,909			0	1,660,909
Maintenance - Bridges																						
J12115	Bridge Maintenance - Rural	3,000	6,382	0	0	625	0	74,953	0	84,960										0	84,960	
J12116	Bridge Maintenance - Townsites	1,000	2,127	0	0	200	0	21,978	0	25,305										0	25,305	
Total																						
										4,000	8,510	0	0	825	0	96,931	0	110,266			0	110,266
Maintenance - Ancillary																						
Rural																						
J12120	Ancillary Maintenance - Rural	1,000	2,127	0	0	250	0	15,000	0	18,377										0	18,377	
J12121	Roadsigns - Rural	1,000	2,127	0	0	250	0	10,000	0	13,377										0	13,377	
Townsites																						
J12125	Ancillary Maintenance - Townsites	2,500	5,319	0	0	250	0	50,000	0	58,069										0	58,069	
J12129	Dual Use Paths / Pathways Maintenance	0	0	0	0	0	0	0	0	0										0	0	
J12126	Lighting - Townsites (includes Lighting \$5,000 Hands/Cudliss)	500	1,064	0	0	0	0	15,000	281,610	298,174										0	298,174	
J12127	Roadsigns - Townsites	1,000	2,127	0	0	250	0	6,000	0	9,377										0	9,377	
Total																						
										6,000	12,764	0	0	1,000	0	96,000	281,610	397,374			0	397,374
Directional Signage																						
J12005	Directional Signage	0	0	0	0	0	0	0	0	0										0	0	
Sub Total - Maintenance																						
										379,902	808,204	0	0	116,058	0	582,775	281,610	2,168,549			0	2,168,549

2020/21 Budget Estimate TRANSPORT RENEWALS																						
	Employee Costs	Overheads 213%	Design Staff	Design Staff OH	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	
Renewals - Roads																						
J12820 Pile Road	1.14 - 1.62 SLK - Widen, reconstruct & seal	35,820	76,203	10,176	1,526	34,775	0	251,182	0	409,683	60,679		79,004	270,000						409,683	0	
J12819 Harris Road	0.00 - 1.26 SLK - Widen, reconstruct & seal	17,702	37,659	9,032	1,355	29,740	0	274,707	0	370,195	51,191		79,004	240,000						370,195	0	
J12821 Mountford Road	0.00 - 0.40 SLK - Final seal	300	638	325	49	113	0	10,727	0	12,152	12,152									12,152	0	
J12822 Pile Road	4.06 - 4.13 SLK - Final seal	150	319	90	13	225	0	3,585	0	4,382	4,382									4,382	0	
J12823 Crooked Brook Road	8.45 - 9.91 SLK - Final seal	750	1,596	1,397	209	375	0	34,645	0	38,972	14,164	24,808								38,972	0	
J12824 Columbas Drive	0.00 - 0.24 SLK - Reseal	2,500	5,319	312	47	750	0	11,640	0	20,568	20,568									20,568	0	
J12825 Newmans Road	0.00 - 0.87 SLK - Gravel resheet	3,749	7,976	987	148	7,893	0	19,537	0	40,289	40,289									40,289	0	
J12826 Yabberup Road	0.00 - 2.42 SLK - Gravel resheet	8,276	17,606	2,178	327	9,062	0	51,491	0	88,940	88,940									88,940	0	
J12827 Project Preliminaries		0	0	0	0	0	0	88,000	0	88,000	88,000									88,000	0	
J12828 Staff Design Costs - Other Road Construction - 43% Road Projects (35% RR/65% CU)		0	0	21,162	3,174	0	0	0	0	24,336	24,336									24,336	0	
Carry Forward Projects - Road Renewals																						
J12805 Harris Road	Widen, reconstruct & seal	15,750	33,507	0	0	3,500	0	296,390	0	349,147	269,147			80,000						349,147	0	
		0	0	0	0	0	0	0	0	0										0	0	
		0	0	0	0	0	0	0	0	0										0	0	
Total		84,997	180,823	45,659	6,849	86,433	0	1,041,904	0	1,446,664	404,701	293,955	0	158,008	590,000	0	0	0	0	1,446,664	0	
Renewals - Bridges																						
NIL		0	0	0	0	0	0	0	0	0										0	0	
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Renewals - Pathways																						
Nil	Replace Street Lighting	0	0	0	0	0	0	0	0	0										0	0	
Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sub Total - Renewals		84,997	180,823	45,659	6,849	86,433	0	1,041,904	0	1,446,664	404,701	293,955	0	158,008	590,000	0	0	0	0	1,446,664	(0)	
Definition - Capital Renewal																						
Increases the life of the asset or its service potential																						
Examples																						
Resealing aggregate and asphalt roads																						
Regravelling existing gravel roads																						
Replacement of Lighting, street signs																						
Reconstructing footpaths																						
TOTAL		591,731	1,258,849	136,753	20,513	312,032	0	7,174,347	281,610	9,886,451	1,400,936	1,142,286	250,000	316,016	1,654,095	315,624	18,319	352,000	2,028,010	240,617	7,717,903	2,168,548
Total (Excl Maintenance)		211,829	450,645	136,753	20,513	195,974	0	6,591,572	0	7,717,903	1,400,936	1,142,286	250,000	316,016	1,654,095	315,624	18,319	352,000	2,028,010	240,617	7,717,903	

Budget Estimate
2020/21

LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Notes	Salaries & Wages	Overheads 213%	Design Staff	Design Staff OH 15.0%	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Grant Various GLs	Sale of Land Append H	Contributions Various GLs	Total Income	Net Cost	Sundry Notes
Sch 7 - Health Administration																			
J07101	Eaton Family Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										0									
Sch 5 - Law & Order																			
J05022	Dardanup Central Bushfire Station - New Facility Design	11	0	0	0	0	0	0	43,941	43,941	43,941	0	0	0	0	0	43,941	0	New/Improvements
J05023	Wellington Mill Bushfire Station - New Toilet/Shower Facility Constructio	12	0	0	0	0	0	0	47,720	47,720	0	0	0	47,720	0	0	47,720	0	New/Improvements
J05006	Waterloo Bushfire Station - New (C'fwd)	15	0	0	0	0	0	0	426,107	426,107	0	32,198	0	393,909	0	0	426,107	0	New/Improvements
										517,768									
Sch 8 - Senior Citizens Centres																			
J08101	Eaton Senior Citizens Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										0									
Sch 10 - Public Toilets																			
J10301	Eaton Foreshore Toilets		0	0	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	0	0	
J10305	Wells Recreation Reserve Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10306	Watson Street Reserve Toilets - Repaint/Repairs (C'fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10303	Dardanup Oval Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10304	Wellington Mill Toilets - Renovate Toilets (C'fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10307	Gnomesville Public Toilets	5	0	0	0	0	0	0	81,602	81,602	0	0	0	0	0	81,602	81,602	0	New/Improvements
										81,602									
Sch 10 - Refuse Site																			
J10101	Banksia Road Transfer Station - Site Works/Container (C'fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										0									
Sch 11 - Public Halls & Civic Centres																			
J11711	Eaton Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11708	Dardanup Hall	8	0	0	0	0	0	0	82,626	82,626	81,275	0	0	0	0	1,351	82,626	0	Combined
J11713	Dardanup Community Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11705	Don Hewison Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11712	Ferguson Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11710	Burekup Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11714	CWA Hall	10	0	0	0	0	0	0	3,572	3,572	3,572	0	0	0	0	0	3,572	0	Pres/Renewals
J11715	Waterloo Hall	9	0	0	0	0	0	0	20,500	20,500	20,500	0	0	0	0	0	20,500	0	New/Improvements
										106,698									

Budget Estimate
2020/21
LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Salaries & Wages			Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Grant Various GLs	Sale of Land Append H	Contributions	Total Income	Net Cost	Sundry Notes	
		Notes	0%	Overheads														
Sch 11 - Sporting Facilities																		
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		0	0	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0		
J11620	Dardanup Equestrian Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
J11621	Wells Recreation Reserve Sporting Hard Courts (C/fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
J11576	Eaton Skate Park	4	0	0	0	0	0	750,000	750,000	250,000	0	0	290,000	0	210,000	750,000	0 New/Improvements	
J11622	Eaton Bowling Club Room C/fwd)	3	0	0	0	0	0	3,000,000	3,000,000	0	0	0	3,000,000	0	0	3,000,000	0 New/Improvements	
J11607	Eaton Oval Club Rooms	7	0	0	0	0	0	92,148	92,148	92,148	0	0	0	0	0	92,148	0 New/Improvements	
J11623	Eaton Oval Sporting Hard Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
J11639	Wells Recreation Reserve Clubrooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
J11608	Eaton Tennis Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
J11609	Eaton Basketball Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
								3,842,148										
Sch 11 - Eaton Recreation Centre																		
J11801	Eaton Recreation Centre	6	0	0	0	0	0	91,683	91,683	91,683	0	0	0	0	0	91,683	0 Pres/Renewals	
								91,683										
Sch 12 - Depots																		
J12011	Works Depot - Martin Pelusey	13	0	0	0	0	0	14,927	14,927	14,927	0	0	0	0	0	14,927	0 New/Improvements	
J12012	Eaton Depot		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
J12013	Dard Works Depot - Decommission (C/fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
								14,927										
Sch 13 - Tourism																		
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										
Sch 14 - Administration Centres																		
J14322	New Admin / Library Stage 2 - Detailed Design	1	0	0	0	0	0	500,000	500,000	500,000	0	0	0	0	0	500,000	0 New/Improvements	
J14321	Dardanup Office	2	0	0	0	0	0	76,895	76,895	76,895	0	0	0	0	0	76,895	0 Combined	
J14325	Staff Design Costs - Other Building Construction - 57% Building Projects		0	0	172,926	25,939	0	0	0	0	0	0	0	0	0	198,865	Combined	
								775,760										
TOTAL																		
			0	0	172,926	25,939	0	0	5,231,721	5,430,586	1,174,941	32,198	0	3,731,629	0	292,953	5,231,721	198,865

Budget Estimate
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LAND DEVELOPMENT & BUILDING CONSTRUCTION

																		Building Reserve	Sundry Notes
																		C/fwd Project Reserve	
																		New Borrowings	
																		Grant Various GLs	
																		Sale of Land Append H	
																		Contributions 11 2 1001	
Notes	Budget	Project	Further Information																
1	\$500,000	New Admin / Library Stage 2 - Detailed Design																	New/Improvements
2	\$19,582	Dardanup Office																	New/Improvements
2	\$57,313	Dardanup Office																	Preserv/Renewal
3	\$3,000,000	Eaton Bowling Club Room C/fwd)																	New/Improvements
4	\$750,000	Eaton Skate Park																	New/Improvements
5	\$81,602	Gnomesville Public Toilets																	New/Improvements
6	\$91,683	ERC																	Preserv/Renewal
7	\$92,148	Eaton Oval Club Rooms																	New/Improvements
8	\$28,637	Dardanup Hall																	New/Improvements
8	\$53,989	Dardanup Hall																	Preserv/Renewal
9	\$20,500	Waterloo Hall																	New/Improvements
10	\$3,572	CWA Hall																	Preserv/Renewal
11	\$43,941	Dardanup Central Bushfire Station - New Facility Design																	New/Improvements
12	\$45,100	Wellington Mill Bushfire Station - New Toilet/Shower Facility Construction																	New/Improvements
12	\$2,620	Wellington Mill Bushfire Station - New A/C Wall Mounted																	Preserv/Renewal
13	\$14,927	Works Depot (Martin Pelusey Rd)																	New/Improvements
14	\$198,865	Staff Design Costs - Other Road Construction - 57% Building Projects																	New/Improvements
15	\$426,107	Waterloo BFB Station - New (C/fwd)																	New/Improvements
	\$5,430,586																		

5,022,544 New/Improvements
209,177 Preservation/Renewal
\$198,865 Staff Design Costs - Other Road Construction - 57% Building Projects (New)
5,430,586

2020/21
PARKS & RESERVES CONSTRUCTION EXPENDITURE

Job #	Description		Salaries & Notes	Wages	Overheads	Plant	Stores	Issues	Good & Services	TOTAL	P&G Reserve	C/fwd Project Reserve	Unspent SAR Reserve	Trust	Grants/Cont rib. 11 2 3501	Spec Area Rate 11 2 3009	Total Income	Net Cost	Sundry Notes
J11574	Burekup Oval Playground	Expansion	1	0	0	0	0	0	28,448	28,448	14,224	0	0	0	14,224	0	28,448	0	Source: Parks & Reserves Asset Plan
J11606	Peninsula Lakes Park	Expansion	2	0	0	0	0	0	61,200	61,200	0	0	0	0	61,200	0	61,200	0	Source: Parks & Reserves Asset Plan
J11615	Watson Reserve	Upgrade	3	0	0	0	0	0	86,780	86,780	0	0	0	0	0	86,780	86,780	0	Source: Parks & Reserves Asset Plan
J11625	Millars Creek	Upgrade	4	0	0	0	0	0	35,363	35,363	35,363	0	0	0	0	0	35,363	0	Source: Parks & Reserves Asset Plan
J11642	Eaton Drive - Blue Wren Drive Roundabout	Expansion	5	0	0	0	0	0	50,000	50,000	50,000	0	0	0	0	0	50,000	0	Source: Parks & Reserves Asset Plan
J11627	Renew Various Playgrounds	Renewals	6	0	0	0	0	0	9,270	9,270	9,270	0	0	0	0	0	9,270	0	Source: Parks & Reserves Asset Plan
J11581	Lofthouse Park	Renewals	7	0	0	0	0	0	46,699	46,699	46,699	0	0	0	0	0	46,699	0	Source: Parks & Reserves Asset Plan
J11588	Eaton Foreshore	Renewals	8	0	0	0	0	0	35,355	35,355	35,355	0	0	0	0	0	35,355	0	Source: Parks & Reserves Asset Plan
J11559	Cadell Park	Renewals	9	0	0	0	0	0	17,741	17,741	17,741	0	0	0	0	0	17,741	0	Source: Parks & Reserves Asset Plan
J11643	Watson Reserve	Renewals	10	0	0	0	0	0	45,000	45,000	45,000	0	0	0	0	0	45,000	0	Source: Parks & Reserves Asset Plan
Carry Forward Projects																			
J11636	Gnomesville Master Plan		11	0	0	0	0	0	25,000	25,000	0	25,000	0	0	0	0	25,000	0	Funded: C/Fwd Project
J11637	Burekup Entry Statement		13	0	0	0	0	0	20,000	20,000	20,000	0	0	0	0	0	20,000	0	
J11632	Eaton Foreshore - Boat Ramp & Jetty Upgrade		12	0	0	0	0	0	216,300	216,300	54,075	0	0	0	162,225	0	216,300	0	Funded: C/Fwd Project
TOTAL				0	0	0	0	0	677,156	677,156	327,727	25,000	0	0	237,649	86,780	677,156	0	

Notes

1	28,448 Burekup Oval Playground	Shade Sails	Expansion	503,091 Expansion/Upgrade
2	61,200 Peninsula Lakes Park	Stage 2 - Softfall rubber and play equipment	Expansion	174,065 Renewals
3	86,780 Watson Reserve	Filtration System - pending Watson Master	Upgrade	677,156
4	35,363 Millars Creek	Lighting upgrade	Upgrade	
5	50,000 Eaton Drive - Blue Wren Drive Roundabout	Entry statement & landscaping	Expansion	
6	9,270 Renew Various Playgrounds		Renewals	
7	46,699 Lofthouse Park	Playground	Renewals	
8	35,355 Eaton Foreshore	Playground	Renewals	
9	17,741 Cadell Park	Drinking Fountain	Renewals	
10	45,000 Watson Reserve	Irrigation	Renewals	
11	25,000 Gnomesville Master Plan (C/fwd)		Upgrade	
12	216,300 Eaton Foreshore - Boat Ramp & Jetty Upgrade		Upgrade	
13	20,000 Burekup Entry Statement		Renewals	
	<u>677,156</u>			

VEHICLE ACQUISITIONS EXPENDITURE				
Account				2020/21 Budget Estimate
Number				\$
05 3 1002	Schedule 5 - Fire Prevention			
	BFB Appliance			0
				0
05 3 3002	Schedule 5 - Ranger Services			
Ute	Ranger 1	DA8222		0
Ute	Ranger 2	DA9287		(42,840)
				0
				(42,840)
07 3 4002	Schedule 7 - Health Administration			
Ute	Principal EHO	DA9605		0
				0
10 3 6002	Schedule 10 - Town Planning			
	Director Sustainable Development	DA10408		0
	Manager Development Services	DA004		0
	Principal Planning Officer	DA329		0
				0
11 3 3003	Schedule 11 - Parks & Reserves			
Ute	P&G Supervisor	DA005		(37,454)
	Works Ute (Leading Hand)	DA10214		(31,628)
	Works Ute	DA9279		0
	Works Ute	DA9406		0
	Works Crew Cab Ute	DA9136		(40,576)
	Works Cab Chassis Ute	DA648		0
	Quad Bike	DA8979		(14,045)
	Trailer	1TJU113		0
	Trailer	1TBF 066		0
	Truck Trailer	DA 4607		0
	Backhoe Loader	NEW		0
	Trailer (Ride on Mower)	DA9429		(45,778)
	Trailer (Ride on Mower)	DA9429		(6,242)
	Tractor	DA 9781		(88,434)
	Tip Truck	DA9219		0
	3T Truck	DA9581		0
	3T Tuck	New		0
	Hydraulic Brush Grapple	New		0
	Forklift 2.5T	New		0
	Slasher			0
				(264,157)
11 3 4007	Schedule 11 - Recreation Centre			
	Manager	1CUW501		0
				0
12 3 2003	Schedule 12 - Transport			
	Fuel Ute	DA8200		0
Ute	Public Works Supervisor	DA8170		0
	Works Ute	DA588		0
	Tray Top Truck	DA8457		0
	Handyman Ute	DA8514		(45,570)
	Tip Truck	DA628		0
	Tip Truck	DA9513		0
	Tip Truck	DA325		0
	Trailer	1TNK239		0
	Trailer	1TMX 106		0
	Trailer	1TMX103		0
	Trailer	DA4311		0
	Trailer	1TCK914		(2,289)
	Tractor	DA2833		0
	Trailer	1TFN139		(15,606)
	Trailer Mounted Message Board	1TPB147		0
	Loader	DA873		(249,696)
	Grader	DA9774		0
	Grader	DA698		0
	Water Tank - Truck Mounted on DA628	Asset 01945		0
	Trailer - Mobile Speed Trailer	DA4811		0
	Excavator - 2 tonne	New		0
	MP Verge Offset Mower			0
	Barrett Slasher 6Ft			0
	Road Sweeper	New		0
	3PL Road Broom			0
	Backhoe Loader	New		(198,900)
				(512,061)

VEHICLE ACQUISITIONS EXPENDITURE			
Account			2020/21 Budget Estimate
Number			
13 3 2001	Schedule 13 - Building Control		
Ute	Principal Building Surveyor	DA8673	(35,700)
			(35,700)
14 3 2001	Schedule 14 - Administration Overheads		
	CEO	ODA	0
	Director Corp & Comm Services	DA10181	0
	Manager Information Services	DA9668	0
	Manager Gov & HR Services	008 DA	0
	Manager Financial Services	DA0	0
	Manager IT Services	DA9295	0
	Manager Community Services	DA563	0
			0
14 3 4001	Schedule 14 - Public Works Overheads		
	Director Engineering Services	DA017	0
	Manager - Operations	DA1314	(42,840)
Ute	Engineering Compliance Officer	DA9376	0
Ute	Manager - Assets	DA955	(42,840)
Ute	Development Engineer	DA429	0
Ute	Surveyor	NEW	0
Ute	Network Inspector	NEW	0
Ute	Maintenance Coordinator	DA 10091	0
			(85,680)
			(940,438)

PLANT & EQUIPMENT ACQUISITIONS EXPENDITURE		
Account Number	Description	2020/21 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 Indexed - Growth Recycling Bins Indexed - Growth	0 0
		0
11 3 3002	Schedule 11 - Parks & Reserves Small Plant & Equipment Plan	0
		0
12 3 2006	Schedule 12 - Roads Sundry Equipment	0
		0
	TOTAL	0

FURNITURE & FITTINGS ACQUISITIONS EXPENDITURE			
Account	Description		2020/21 Budget Estimate
Number			\$
04 3 1001	Schedule 4 - Members of Council Meeting recording equipment for Chambers Sundry Furniture & Equipment	New New	(20,000) (5,000) (25,000)
04 3 2001	Schedule 4 - Governance Nil		0 0
05 3 3001	Schedule 5 - Ranger Services Nil		0 0
05 3 4001	Schedule 5 - Ranger Services Nil		0 0
07 3 1001	Schedule 7 - Infant Health Nil		0 0
07 3 4001	Schedule 7 - Health Administration Nil		0 0
07 3 5001	Schedule 7 - Pest Control Nil		0 0
07 3 7001	Schedule 7 - Other Health Dust Meter		0 0
08 3 2001	Schedule 8 - Education Nil		0 0
08 3 7001	Schedule 8 - Other Welfare Nil		0 0
10 3 6001	Schedule 10 - Town Planning Nil		0 0
11 3 1001	Schedule 11 - Public Halls Nil		0 0
11 3 4002	Schedule 11 - Recreation Centre Equipment per 10yr Recreation Centre Asset Plan	Renewal	(48,392) (48,392)
11 3 6001	Schedule 11 - Library - Eaton Furniture/RFID	New	(5,000) (5,000)

FURNITURE & FITTINGS ACQUISITIONS EXPENDITURE			
Account	Description		2020/21 Budget Estimate
Number			\$
11 3 7001	Schedule 11 - Library - Dardanup		0
	Nil		0
11 3 9001	Schedule 11 - Other Culture		0
	Nil		0
13 3 2003	Schedule 13 - Building Control		0
	Nil		0
14 3 2003	Schedule 14 - Administration Overheads		
	IT Equipment per 10 Year IT Asset Plan	Renewal	(19,601)
	Office / Library IT Expenditure	New	0
	Furniture & Equipment	New	(10,000)
			(29,601)
14 3 4004	Schedule 14 - Public Works Overheads		
	Survey Equipment		0
	Sundry Furniture & Equipment	New	(5,000)
			(5,000)
	TOTAL		(112,993)

**TRANSFER TO RESERVES
EXPENDITURE**

Account Number	Description	2020/21 Budget Estimate	Notes
		\$	
03 3 1005	Asset / Rates Revaluation Reserve		
	Asset / Rates Revaluation Reserve	20,000	
	Reserve Interest Allocation	2,175	Interest Revenue per GL 03 2 1007
		22,175	
04 3 1003	Election Expenses Reserve		
	Council Elections - Transfer to Reserve	25,000	
	Reserve Interest Allocation	9	
		25,009	
10 3 6003	Town Planning Consultancy Reserve		
	Town Planning Consultancy Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	757	
		5,757	
10 3 6005	Council Land Development Reserve		
	Council Land Development Reserve	5,000	
	Reserve Interest Allocation	86	
		5,086	
10 3 6006	Strategic Planning Studies Reserve		
	Strategic Planning Studies Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	967	
		967	
10 3 6007	Wanju Developer Contribution Plan Reserve		
	Wanju Developer Contribution Plan Reserve - Transfer to Reserve	740,000	
	Reserve Interest Allocation	0	
		740,000	
11 3 1004	Building Maintenance Reserve		
	Building Maintenance Reserve	356,000	Source: 10 Year Building Asset Management
	Reserve Interest Allocation	11,886	
		367,886	
11 3 3008	Parks & Reserves Upgrades Reserve		
	Parks & Reserves Upgrades Reserve - Transfer to Reserve	150,000	Source: 10 Year Parks and Reserves
	Reserve Interest Allocation	4,402	
		154,402	Asset Management Plan
11 3 3010	Sale of Land Reserve		
	Sale of Land Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	35,416	
		35,416	
11 3 4004	Eaton Recreation Centre - Equipment Reserve		
	Eaton Recreation Centre - Equipment Reserve - Transfer to Reserve	110,000	
	Reserve Interest Allocation	639	
		110,639	
12 3 1004	Road Construction & Major Maintenance Reserve		
	Road Construction & Major Maintenance Reserve - Transfer to Reserve	1,350,000	Source: Road Asset Management Plan
	Reserve Interest Allocation	4,373	
		1,354,373	
12 3 1013	Pathways Reserve		
	Pathways - Transfer to Reserve	0	Source: Pathways Asset Management Plan
	Reserve Interest Allocation	1,903	
		1,903	
12 3 1014	Storm Water Reserve		
	Storm Water Reserve - Transfer to Reserve	0	Source: Storm Water Asset Management Pla
	Reserve Interest Allocation	1,103	
		1,103	
12 3 2005	Plant & Engineering Equipment Reserve		
	Plant Reserve - Transfer to Reserve	205,500	
	Reserve Interest Allocation	5,585	
		211,085	
14 3 2016	Information Technology Reserve		
	Information Technology Reserve - Transfer to Reserve	400,000	
	Reserve Interest Allocation	3,312	
		403,312	

**TRANSFER TO RESERVES
EXPENDITURE**

Account Number	Description	2020/21 Budget Estimate	Notes
		\$	
14 3 2013	Accrued Salaries Reserve		
	Accrued Salaries Reserve - Transfer to Reserve	65,000	
	Reserve Interest Allocation	3,356	
		68,356	
14 3 2010	Employee Leave Entitlements Reserve		
	Employee Leave Entitlements Reserve - Transfer to Reserve	16,457	Purchased Leave
	Reserve Interest Allocation	164	
		16,621	
14 3 2017	Employee Relief Reserve		
	Employee Relief Reserve - Transfer to Reserve	30,000	
	Reserve Interest Allocation	1,815	
		31,815	
14 3 2011	Executive & Compliance Vehicle Reserve		
	Executive & Compliance Vehicle Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	1,878	
		1,878	
12 3 2016	Carried Forward Projects Reserve		
	Nil	0	
	Reserve Interest Allocation	17,476	
		17,476	
03 3 1003	Unspent Grants Reserve		
	Prepaid 21/22 LGGC Financial Assistance Grant - Forecast to be received June 2021	511,507	
	Prepaid 21/22 LGGC Financial Assistance Grant Local Roads - Forecast to be received June 2021	290,545	
	Reserve Interest Allocation	9,514	
		811,566	
N/A	Unspent Royalties for Regions Grant Reserve		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
14 3 2018	Unspent Loan Funds Reserve		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
10 3 1004	Refuse Site Environmental Works Reserve		
	Nil	0	
	Reserve Interest Allocation	649	
		649	
12 3 1017	Contribution to Works Reserve		
	Developer Contributions to Works	0	12 2 1510
	Reserve Interest Allocation	5,193	
		5,193	
12 3 1018	Road Safety Programs Reserve		
	Contribution to Works - Roads (Multi-Combination Vehicle Charges \$300 per OCM 24.04.17 CR 84-17)	0	GL 12 2 1508
	Reserve Interest Allocation	157	
		157	
12 3 1019	Collie River (Eaton Drive) Bridge Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	12,100	
		12,100	
12 3 1020	Eaton Drive - Access Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	1,182	
		1,182	
12 3 1021	Eaton Drive - Scheme Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	7,044	
		7,044	

**TRANSFER TO RESERVES
EXPENDITURE**

Account Number	Description	2020/21 Budget Estimate	Notes
		\$	
10 3 1008	Refuse & Recycling Bin Replacement Reserve		
	Nil	0	
	Reserve Interest Allocation	251	
		251	
10 3 1005	Recycling Education Reserve		
	Nil	0	
	Reserve Interest Allocation	472	
		472	
03 3 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve		
	Nil	0	
	Reserve Interest Allocation	624	
		624	
03 3 1002	Unspent Specified Area Rate - Eaton Landscaping		
	Unspent SAR Eaton Landscaping	13,220	Refer Parks & Reserves Construction
	Reserve Interest Allocation	727	
		13,947	
13 3 2002	Swimming Pool Inspection Reserve		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
10 3 5001	Environmental Projects Reserve		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
13 3 2005	Tourism Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	90	
		90	
05 3 2002	Fire Control Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	66	
		66	
11 3 1013	Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	317	
		317	
	TOTAL	4,428,917	

**TRANSFER FROM RESERVES
INCOME**

Account Number	Description	2020/21 Budget Estimate	Notes
03 4 1002	Asset / Rates Revaluation Reserve Asset / Rates Revaluation Reserve Reserve Interest	185,913 0 185,913	Refer Expenditure GL 03 1 1005
04 4 1001	Election Expenses Reserve Nil	0 0	Refer Expenditure GL 04 1 1501
10 4 6002	Town Planning Consultancy Reserve Town Planning Consultancy Reserve Sports Precinct Plan - Eaton	65,000 0 65,000	Refer Expenditure GL 11 1 3505 & Expenditure GL 10 1 6503 (part of)
10 4 6005	Council Land Development Reserve Gnomesville Reserve 24728 (Pratt Road)	0 5,000 5,000	Refer Expenditure GL 10 1 6506 Refer Expenditure GL 10 1 6506
10 4 6006	Strategic Planning Studies Reserve Strategic Planning Studies Reserve	12,500 12,500	Refer Expenditure GL 04 1 2506 (part of)
10 4 6007	Wanju Developer Contribution Plan Reserve Nil	0 0	
11 4 1001	Building Maintenance Reserve Building Maintenance Reserve - Transfer from Reserve Building Maintenance Reserve - Admin/Library	674,941 500,000 1,174,941	
11 4 3001	Parks & Reserves Upgrades Reserve Parks & Reserves Upgrades Reserve - Transfer from Reserve	343,727 343,727	
11 4 3011	Sale of Land Reserve Nil	0 0	Refer Expenditure GL 10 1 6506
11 4 4002	Eaton Recreation Centre - Equipment Reserve Eaton Recreation Centre - Equipment Reserve - Transfer from Reserve	93,836 93,836	
12 4 1002	Road Construction & Major Maintenance Reserve Road Construction Program Bus Shelters	1,243,298 0 1,243,298	
12 4 1006	Pathways Pathways - Transfer from Reserve	157,638 157,638	
12 4 1007	Storm Water Reserve Nil	0 0	
12 4 1008	Plant & Engineering Equipment Reserve Plant Reserve - Transfer from Reserve	592,505 592,505	
14 4 2010	Information Technology Reserve Information Technology Reserve - Transfer from Reserve	382,343 382,343	
14 4 2011	Accrued Salaries Reserve Accrued Salaries Reserve - Transfer from Reserve	0 0	

**TRANSFER FROM RESERVES
INCOME**

Account Number	Description		2020/21 Budget Estimate	Notes
14 4 2005	Employee Leave Entitlements Reserve Nil		0	
			0	
14 4 2012	Employee Relief Reserve Nil		0	
			0	
14 4 4007	Executive & Compliance Vehicle Reserve Executive & Compliance Vehicle Reserve - Transfer from Reserve		89,964	
			89,964	
12 4 1010	Carried Forward Projects Reserve Building Construction Transport Construction Parks & Reserves - Carry Forwards (Post LTFP)		32,198 1,142,286 25,000 1,199,484	LTFP/Carried Forward Projects J11636 Gnomesville Master Plan
03 4 1003	Unspent Grants Reserve LGGC Financial Assistance Grants - Prepaid in 19/20 FY for 20/21 Expenditure LGGC Local Road Grant - Prepaid in 19/20 FY for 20/21 Expenditure Transport - DUP - Collie River Heritage Walk Trail R4R Grant held in Unspent Grants Reserve		511,507 284,849 250,000 1,046,356	Advance BS 27.05.20 \$511,507 Advance BS 27.05.20 \$284,849 J12629 / J12666
N/A	Unspent Royalties for Regions Grant Reserve Nil		0	
			0	
14 4 2013	Unspent Loan Funds Reserve Unspent Loan Funds Reserve - Transfer from Reserve		0	
			0	
10 4 1001	Refuse Site Environmental Works Reserve Refuse Site Environmental Works Reserve - Transfer from Reserve		0	
			0	
12 4 1011	Contribution to Works Reserve Nil		0	
			0	
	Road Safety Programs Reserve Nil		0	
			0	
12 4 1012	Collie River (Eaton Drive) Bridge Construction Reserve Eaton Drive - Extension of 2nd Carriage Way (J12657) Eaton Drive - Pathways funded JTPS Eaton Drive Scheme Expenditure - Scheme Refunded	Transport Construction Pathways	899,601 278,409 1,372 1,179,382	19.6% Refer Expenditure GL 12 1 1505
12 4 1013	Eaton Drive - Access Construction Reserve Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12657)	Transport Construction Transport Construction	1,841 1,841	26.3% Refer Expenditure GL 12 1 1505
12 4 1014	Eaton Drive - Scheme Construction Reserve Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12657)	Transport Construction	3,787 850,000 853,787	54.1% Refer Expenditure GL 12 1 1505
10 4 1002	Refuse & Recycling Bin Replacement Reserve Transfer from Reserve		0	
			0	
10 4 1003	Recycling Education Reserve Waste Education Expenses		22,315	Refer Expenditure GL 10 1 1005
			22,315	

**TRANSFER FROM RESERVES
INCOME**

Account Number	Description	2020/21 Budget Estimate	Notes
10 4 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve Nil	0	
11 4 3012	Unspent Specified Area Rate - Eaton Landscaping Unspent SAR Funded Capital Projects (from prior years)	0	Parks & Reserves Construction
13 4 2001	Swimming Pool Inspection Reserve Swimming Pool Inspections	0	
10 4 5002	Environmental Projects Reserve Nil	0	
11 4 1001	Tourism Reserve Nil	0	
N/A 05 4 1001	Fire Control Reserve Transfer from Reserve	0	
11 4 1002	Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve Transfer from Reserve	10,000	Refer Expenditure: 10 1 6503
		10,000	
	TOTAL	8,659,830	

Appendix A

Interest Expense - Borrowings				
				2020/21
Existing Loans	Sch	GL Allocation	Loan #	
Administration Centre	14	1412002	49	
Eaton Rec Ctr	11	1114033	59	15,202
Gravel Pit Purchase	13	1318001	61	5,241
Rec Ctr Extensions	11	1114036	63	
Eaton Office Extension	14	1412032	65	8,007
Depot Land Purchase	12	1211007	66	19,886
Eaton Bowling Club SSL	11	1113010	67	
Eaton Rec Ctr - Equipment	11	1114049	68	
Glen Huon Oval Club Rooms	11	1113011	69	36,683
Total Existing Loans				85,019
Proposed Loans				
Administration Centre - Eaton	14	1412043	New	0
Developer Contribution Plan - Wanju and Waterloo Industrial Park			New	0
Dardanup Office			New	0
Eaton Rec Ctr (Outdoor Courts)			New	0
Total Proposed Loans				0
Total Borrowing Interest Expense				85,019

Interest Revenue - Self Supporting Loan Reimbursements				
	Sch	GL Allocation	Loan #	
Self Supporting Loan Revenue				
Eaton Bowling Club SSL - Interest Revenue	11	1123005	67	0
Total SSL Revenue				0

State Govt Guarantee Fee - Borrowings				
Existing Loans	Sch	GL Allocation	Loan #	
Administration Centre	14	1412044	49	
Eaton Rec Ctr	11	1114050	59	1,668
Gravel Pit Purchase	13	1318003	61	564
Rec Ctr Extensions	11	1114050	63	
Eaton Office Extension	14	1412044	65	880
Depot Land Purchase	12	1211008	66	3,283
Eaton Bowling Club SSL	11	1113012	67	
Eaton Rec Ctr - Equipment	11	1114050	68	
Glen Huon Oval Club Rooms	11	1113012	69	6,551
Total Existing Loans				12,946
Proposed Loans				
Administration Centre - Eaton			New	0
Developer Contribution Plan - Wanju and Waterloo Indus	10	1016024	New	0
Dardanup Office			New	0
Eaton Rec Ctr (Outdoor Courts)	11	1114050	New	0
Total Proposed Loans				0
Total Borrowing Govt Guarantee Fee				12,946

State Govt Guarantee Fee Revenue - Borrowings				
Self Supporting Loan Revenue	Sch	GL Allocation	Loan #	
Eaton Bowling Club SSL	11	1123007	67	0
Total SSL Govt Guarantee Fee Revenue				0

Appendix B

Budget Estimate 2020/21 PLANT OPERATIONAL EXPENDITURE												
Plant #	Rego	Description		Fuel & Oil	Tyres	Parts & Repairs	Lease Expense	Repair Wages	Licenses	Insurance	Dep'n	Total
Sch 5 - Animal Control												
P012A	DA8222	Compliance	Ranger 1	3,200	500	2,500	0	0	378	413	3,300	10,291
P017A	DA9287	Compliance	Ranger 2	3,200	500	2,500	0	0	378	235	3,300	10,113
												20,404
Sch 7 - Health Administration												
P021A	DA 9605	Compliance	PEHO	2,250	500	1,000	0	0	378	321	3,000	7,449
												7,449
Sch 8 - Culture & Community Services												
P027A	DA 563	Compliance	MCS	2,000	250	750	0	0	378	344	3,600	7,322
												7,322
Sch 10 - Town Planning												
P031A	DA 10408	Executive	Director SD	3,500	500	1,000	0	0	378	568	6,500	12,446
P023A	DA 329	Compliance	Princ SPO	2,150	250	1,000	0	0	378	329	3,300	7,407
P003A	DA 004	Executive	MDS	2,150	250	1,000	0	0	378	343	3,300	7,421
												27,274
Sch 11 - Recreation Centre												
P015A	1CUW501	Executive	MRC	2,200	250	1,000	0	0	353	362	2,500	6,665
												6,665
Sch 13 - Building Control												
P014A	DA 8763	Compliance	PBS	2,000	250	750	0	0	378	409	3,300	7,087
												7,087
Sch 14 - Administration Overheads												
P001A	0 DA	CEO	CEO	3,000	500	1,000	0	0	391	652	6,500	12,043
P029A	DA 10181	Executive	DCEO	3,000	500	1,000	0	0	391	479	6,500	11,870
P022A	DA 9668	Executive	MIS	2,000	250	750	0	0	378	338	3,200	6,916
P026A	008 DA	Executive	MG&HR	2,000	250	750	0	0	378	462	3,200	7,040
P007A	DA 0	Executive	MFS	2,000	250	750	0	0	353	360	3,200	6,913
P016A	DA 9295	Compliance	MIT	2,000	250	750	0	0	353	329	3,200	6,882
												0
												51,664
Sch 14 - Public Works Overheads - Vehicles												
P008A	DA 017	Executive	DE&DS	3,500	500	750	0	0	391	591	6,500	12,232
P002A	DA 955	Compliance	AM	4,000	500	750	0	0	391	374	3,500	9,515
P004A	DA 1314	Compliance	M Ops	3,000	500	750	0	0	378	341	3,500	8,469
P010A	DA 8170	Compliance	PWS	5,000	750	750	0	0	378	460	4,000	11,338
P011A	DA 005	Compliance	PGS	6,500	750	1,000	0	0	378	365	3,000	11,993
P020A	DA9376	Compliance	ECO	3,000	500	750	0	0	353	365	3,000	7,968
P024A	DA 429	Compliance	Dev Engineer	2,000	250	750	0	0	353	335	3,300	6,988
P028A	DA 10091	Compliance	Coord Assets	2,000	250	750	0	0	378	371	3,300	7,049
P073A	DA10214	Compliance	Network Inspector	3,500	500	750	0	200	378	348	3,000	8,676
												0
												84,227
Sch 14 - Public Works Overheads - Sundry Plant												
P050A	N/A	Sundry Plant & Trailers		18,000	1,000	32,000	0	20,000	475	5,108	2,920	79,503
												79,503
Allocated to Schedules				87,150	10,750	55,500	0	20,200	9,473	14,602	93,920	291,595

Appendix B

Budget Estimate
2020/21

PLANT OPERATIONAL EXPENDITURE

Parks & Gardens

P053A	DA8514	Handyman Ute	2,500	500	1,000	0	200	378	371	3,200	8,149
P059A	DA 9781	Tractor - Eaton	3,000	500	4,500	0	1,500	378	549	6,000	16,427
P064A	DA 9279	Ute	5,500	750	1,500	0	200	378	242	3,500	12,070
P067A	DA 9219	Truck	3,000	500	1,500	0	200	378	579	7,500	13,657
P068A	DA 9406	Ute	5,000	750	1,500	0	200	378	221	3,200	11,249
P069A	DA 9136	Ute	5,500	750	1,000	0	200	378	392	3,500	11,720
P070A	DA 9429	Ride on Mower	3,500	500	6,000	0	1,800	378	0	5,800	17,978
P071A	DA 9581	Truck	3,500	500	1,500	0	500	378	494	4,300	11,172
P072A	DA 648	Ute	3,500	500	1,500	0	200	378	182	2,500	8,760
TBD	New	Backhoe Loader									0
New	TBA	3T Truck									0
											111,182

Transport

P051A	DA 8200	Ute	3,500	500	750	0	200	378	350	3,000	8,678
P052A	DA 588	Ute	5,000	750	1,000	0	200	378	377	3,000	10,705
P054A	DA 9774	Grader	10,000	1,000	7,500	0	200	378	1,925	24,500	45,503
P055A	DA 698	Grader	10,000	1,000	7,500	0	200	378	1,995	24,500	45,573
P056A	DA 873	Loader	16,000	2,000	12,500	0	200	378	1,786	24,500	57,364
P057A	DA 628	Truck	13,000	750	5,250	0	200	378	1,033	14,000	34,611
P058A	DA 325	Truck	12,000	750	5,250	0	200	378	903	14,000	33,481
P060A	DA 2833	Tractor - Dardanup	4,000	1,000	5,500		1,500	378	517	6,500	19,395
P062A	DA 8457	Maintenance Truck	6,000	750	3,750	0	200	378	902	7,000	18,980
P065A	DA 9513	Maintenance Truck	12,000	750	2,250	0	400	378	1,634	9,000	26,412
P074A	DA 10440	Mini Excavator	5,000	500	2,000	0	200	378	752	2,500	11,330
											0
											312,032

Allocated to Works

131,500	15,000	73,250	0	8,700	7,560	15,204	172,000	423,214
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TOTAL PLANT

218,650	25,750	128,750	0	28,900	17,033	29,806	265,920	714,809
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Appendix C

Budget Estimate 2020/21											
BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads 213%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Sch 7 - Health Administration											
J07001	Eaton Family Centre	607	1,291	0	0	500	1,201	0	0	3,329	6,928
											6,928
Sch 8 - Senior Citizens Centres											
J08001	Eaton Senior Citizens Centre	307	653	0	0	500	0	0	0	2,116	3,576
											3,576
Sch 10 - Refuse Sites											
J10201	Banksia Road Refuse Site	102,946	219,007	0	0	60,000	7,111	0	0	70	389,134
J10203	Recycling Facility	0	0	0	0	77	0	0	0	0	77
											389,211
Sch 10 - Public Conveniences											
J10001	Eaton Foreshore Toilets	4,429	9,422	0	0	3,500	205	0	0	255	17,812
J10002	Watson Street Reserve Toilets	1,900	4,042	0	0	400	0	0	316	179	6,837
J10003	Eaton Tennis Toilets	1,500	3,191	0	0	100	0	0	0	0	4,791
J10004	Ferguson Hall Toilets	100	213	0	0	50	0	0	0	0	363
J10005	Dardanup Oval Toilets	2,700	5,744	0	0	800	0	0	0	270	9,514
J10006	Burekup Tennis Toilets	2,600	5,531	0	0	300	0	0	0	0	8,431
J10007	Wellington Mills Toilets	5,500	11,701	0	0	3,300	537	0	0	108	21,146
J10008	Millbridge Toilets	1,600	3,404	0	0	500	0	0	0	0	5,504
J10020	Vandalism - Public Conveniences	300	638	0	0	500	0	0	0	0	1,438
											75,836
Sch 11 - Public Halls & Civic Centres											
J11001	Eaton Hall	500	1,064	0	0	2,500	569	0	1,311	2,060	8,003
J11002	Dardanup Hall	5,500	11,701	0	0	15,210	1,485	0	1,772	3,561	39,229
J11003	Burekup Hall	250	532	0	0	1,500	0	0	0	2,885	5,167
J11004	Ferguson Hall	1,500	3,191	0	0	2,000	0	0	0	1,345	8,036
J11005	Waterloo Hall	500	1,064	0	0	2,000	0	0	0	1,041	4,605
J11006	Dardanup Community Centre	2,050	4,361	0	0	500	980	0	1,110	2,040	11,041
J11007	Don Hewison Centre	1,500	3,191	0	0	2,000	980	0	1,293	767	9,730
J11008	CWA Hall	250	532	0	0	250	0	0	0	457	1,489
J11015	Vandalism - Halls	500	1,064	0	0	800	0	0	0	0	2,364
J11016	Graffiti Removal	500	1,064	0	0	800	0	0	0	0	2,364
J11017	Eaton Depot (Leased)	0	0	0	0	0	0	0	571	722	1,293
											93,320
Sch 11 - Sporting Facilities											
J11050	Eaton Football Club Rooms (Pratt Road)	500	1,064	0	0	2,000	0	0	5,310	1,270	10,143
J11051	Softball Association Club Rooms	250	532	0	0	2,500	0	0	0	4,415	7,697
J11052	Eaton Tennis & Basket Ball Courts & Rooms	500	1,064	0	0	500	0	0	0	415	2,479
J11053	Eaton Bowling Club	0	0	0	0	820	0	0	0	4,920	5,740
J11054	Dardanup Oval Club Rooms	200	425	0	0	2,400	0	0	0	2,229	5,255
J11055	Burekup Tennis Courts	0	0	0	0	1,000	0	0	0	0	1,000
J11056	Dardanup Equestrian Centre	0	0	0	0	1,000	0	0	0	1,374	2,374
J11057	Glen Huon Club Room - Football	700	1,489	0	0	3,000	11,688	0	0	4,727	21,605
J11058	Glen Huon Change Rooms - Football	1,000	2,127	0	0	2,500	0	0	0	3,999	9,626
											65,918
Sch 11 - Recreation Centre											
J11405	Eaton Recreation Centre	42,346	0	0	0	80,000	32,477	850	4,429	20,637	180,739
											180,739
Sch 12 - Depots											
J12001	Dardanup Depot	0	0	0	0	0	0	0	0	597	597
J12004	Dardanup Depot - Martin Pelusey	0	0	0	0	2,076	0	0	0	534	2,610
J12004	Dardanup Depot - Martin Pelusey	25,000	53,185	0	0	46,750	20,543	0	0	6,617	152,095
											155,302
Sch 13 - Tourism											
J13001	Millars Creek Tourist Bay	0	0	0	0	100	0	0	0	28	128
J13002	Dardanup Tourist Bay	0	0	0	0	400	0	0	0	28	428
											556
Sch 14 - Administration Centres											
J14301	Administration Centre - Eaton	35,000	74,459	0	0	45,000	52,916	0	20,677	8,289	236,342
J14302	Dardanup Office	6,467	13,758	0	0	6,000	4,109	0	839	2,821	33,994
											270,336
TOTAL		249,502	440,703	0	0	294,133	134,802	850	37,628	84,105	1,241,722

Appendix D

Budget Estimate 2020/21 BUILDING MAJOR MAINTENANCE								
Job #	Description	Notes	Salaries & Wages	Overheads 213%	Plant	Stores Issues	Good & Services	TOTAL
Sch 7 - Health Administration								
TBA	Eaton Family Centre		0	0	0	0	0	0
								0
Sch 8 - Senior Citizens Centres								
TBA	Eaton Senior Citizens Centre		0	0	0	0	0	0
								0
Sch 10 - Public Toilets								
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
Sch 10 - Refuse Site								
TBA	Upgrades		0	0	0	0	0	0
								0
Sch 11 - Public Halls & Civic Centres								
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
Sch 11 - Sporting Facilities								
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
Sch 11 - Eaton Recreation Centre								
J11807	Upgrades		0	0	0	0	0	0
								0
Sch 12 - Depots								
TBA	Dardanup Depot		0	0	0	0	0	0
TBA	Eaton Depot		0	0	0	0	0	0
								0
Sch 13 - Tourism								
TBA	Millars Creek Tourist Bay		0	0	0	0	0	0
TBA	Dardanup Tourist Bay		0	0	0	0	0	0
								0
Sch 14 - Administration Centres								
J14351	Administration Centre - Eaton	1	0	0	0	0	12,000	12,000
TBA	Dardanup Office		0	0	0	0	0	0
								12,000
TOTAL			0	0	0	0	12,000	12,000
Notes 1 Lease Cost - Transportable Building								

Appendix E

Budget Estimate 2020/21											
PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads	Plant	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
			212.74%	14%							
Ovals											
J11200	Dardanup Oval	14,956	31,817	2,051	0	36,000	7,444	0	1,937	0	94,205
J11201	Eaton Oval	27,518	58,543	3,775	0	50,000	3,547	0	0	350	143,733
J11202	Glen Huon Oval	25,126	53,452	3,446	0	46,000	5,170	0	0	1,300	134,494
J11203	Burekup Oval	2,393	5,091	328	0	6,000	0	0	0	0	13,812
Eaton Townsite											
J11215	Eaton Administration Centre Gardens	4,786	10,181	656	0	500	0	0	0	0	16,124
J11216	Hale Street Reserve	11,965	25,453	1,641	0	2,000	1,254	0	0	0	42,313
J11217	Eaton Foreshore	47,858	101,813	6,565	0	30,000	5,459	0	9,682	1,450	202,827
J11218	Millard Street	14,357	30,544	1,969	0	4,500	0	0	0	20	51,391
J11219	Watson Street	12,563	26,726	1,723	0	12,000	1,980	0	0	0	54,992
J11220	Lofthouse Avenue	29,911	63,633	4,103	0	6,000	3,630	0	22	210	107,510
J11221	Pratt Road Reserve	16,750	35,635	2,298	0	5,000	0	0	0	650	60,333
J11222	Parkridge Estate Reserves	95,716	203,627	13,129	0	6,000	2,475	0	0	90	321,038
J11223	Sindhi Close Park	19,143	40,725	2,626	0	3,500	1,485	0	0	0	67,480
J11224	Eaton Skate Park	6,939	14,763	952	0	3,000	0	0	0	260	25,914
J11225	Lusitano Park	4,547	9,672	624	0	2,000	1,155	0	0	0	17,997
J11226	Eaton Bowling Club Verges	1,496	3,182	205	0	250	0	0	0	0	5,132
J11227	Eaton Drive / Lavender Way Reserve	11,965	25,453	1,641	0	1,000	825	0	0	0	40,884
J11228	Recreation Centre Surrounds	15,554	33,089	2,134	0	7,000	0	0	0	0	57,777
J11229	Entry Statements	1,795	3,818	246	0	3,000	0	0	0	0	8,859
J11230	Lot 152 Recreation Drive	5,982	12,727	821	0	500	1,320	0	0	0	21,350
J11279	Millbridge Gardens	10,768	22,908	1,477	0	12,000	6,270	0	1,630	190	55,243
J11231	Eaton Drive Islands	12,563	26,726	1,723	0	20,000	0	0	0	0	61,012
J11278	Lot 60 Old Coast Road	0	0	0	0	500	0	0	0	0	500
J11282	Verge Mtce - Eaton	55,037	117,085	7,549	0	3,000	0	0	0	0	182,672
J11285	Hunter Park - Millbridge	33,501	71,269	4,595	0	25,000	0	0	0	0	134,365
J11286	Castlereagh Park - Millbridge	11,965	25,453	1,641	0	4,000	0	0	0	0	43,059
J11287	Cadell Park - Millbridge	11,366	24,181	1,559	0	18,000	561	0	0	130	55,797
J11288	Gary Engel Park - Millbridge	19,143	40,725	2,626	0	16,000	28,050	0	0	0	106,545
J11289	Ord Park - Millbridge	6,939	14,763	952	0	5,000	0	0	0	0	27,654
J11290	Illawarra Park - Millbridge	17,947	38,180	2,462	0	20,000	561	0	0	40	79,150
J11291	Hatfield Way Park - Millbridge	957	2,036	131	0	500	0	0	0	0	3,625
J11292	Torrens Loop - Millbridge	5,743	12,218	788	0	2,500	0	0	0	0	21,248
J11293	Millars Creek East - Millbridge	23,929	50,907	3,282	0	5,000	1,650	0	22	0	84,790
J11294	Millars Creek West - Millbridge	23,929	50,907	3,282	0	3,000	0	0	0	0	81,118
J11295	Millbridge Verges	69,394	147,629	9,519	0	12,565	0	0	0	0	239,108
J11296	Duncan Loop Reserve - Millbridge	3,350	7,127	460	0	2,000	0	0	0	0	12,937
J11297	Hazelgrove Reserve - Millbridge	11,965	25,453	1,641	0	4,500	0	0	0	0	43,559
J11298	Primrose Vista	0	0	0	0	0	0	0	0	0	0
J11299	Beaufort Loop	0	0	0	0	0	0	0	0	0	0
Burekup											
J11240	Burekup Reserve	17,947	38,180	2,462	0	20,000	0	0	0	0	78,589
J11241	McCaughan Park	4,307	9,163	591	0	4,500	1,815	0	855	0	21,231
J11242	Skate Park - Burekup	957	2,036	131	0	500	0	0	0	120	3,744
J11283	Verge Mtce - Burekup	11,965	25,453	1,641	0	1,500	0	0	0	0	40,559
Dardanup											
J11250	Dardanup Office - Gardens	7,478	15,908	1,026	0	4,000	0	0	0	0	28,412
J11251	Eustace Fowler Park	2,991	6,363	410	0	6,000	0	0	1,519	0	17,284
J11252	Carramar Park	6,580	13,999	903	0	6,500	0	0	0	390	28,372
J11253	Skate Park - Dardanup	778	1,654	107	0	500	0	0	0	150	3,188
J11254	Don Hewison Centre Gardens	359	764	49	0	2,000	0	0	0	0	3,172
J11255	Dardanup Verges	15,554	33,089	2,134	0	12,000	0	0	0	0	62,777
J11284	Verge Mtce - Dardanup	10,768	22,908	1,477	0	2,500	0	0	0	0	37,653
Rural											
J11265	Gnomesville	8,973	19,089	1,265	0	2,500	0	0	0	0	31,827
Sundry											
J11270	Islands / Roundabouts	1,196	2,545	164	0	1,000	924	0	166	0	5,996
J11271	Drainage Reseves	5,982	12,727	821	0	1,000	0	0	4,429	0	24,959
J11272	Verge Maintenance	8,375	17,817	1,149	0	500	0	0	0	0	27,841
J11273	Tree Pruning	598	1,273	82	0	2,000	0	0	0	0	3,953
J11274	Sundry	598	1,273	82	0	5,000	0	0	639	250	7,841
J11275	Storm Damage	11,965	25,453	1,641	0	1,000	0	0	0	0	40,059
J11276	Plant Nursery (Refuse Site)	0	0	0	0	0	0	0	0	0	0
J11277	Vandalism - Parks & Gardens	1,196	2,545	164	0	250	0	0	0	0	4,156
J11280	Paths / Drains	4,786	10,181	656	0	0	0	0	0	0	15,624
J11281	Graffiti Removal	359	764	4	0	500	0	0	0	0	1,627
0											
TOTAL		813,528	1,730,700	111,582	0	451,565	75,575	0	20,901	5,558	3,209,409

Appendix F

Budget Estimate 2020/21 PARKS & RESERVES UPGRADES EXPENDITURE								
Job #	Description	Notes	Salaries & Wages	Overheads 213%	Plant	Stores Issues	Goods & Services	TOTAL
	Ovals							
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
	Eaton Townsite							
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
	Burekup							
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
	Dardanup							
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
	Rural							
J11302	Gnomesville		0	0	0	0	0	0
	Sundry							
TBD	Verges & Islands		0	0	0	0	0	0
TOTAL			0	0	0	0	0	0
Notes								
N/A								

Appendix G

DEPRECIATION			
Account	Description		2020/21 Budget Estimate
Number			\$
04 1 1999	Schedule 4 - Members of Council		
	Existing Assets		0
	Forecast Adjustments		0
			0
05 1 1999	Schedule 5 - Fire Fighting		
	Existing Assets	Buildings	25,235
	Existing Assets	Vehicles	66,060
	Forecast Adjustments		0
			91,295
05 1 3999	Schedule 5 - Ranger Services		
	Existing Assets		0
	Forecast Adjustments		0
			0
07 1 1999	Schedule 7 - Infant Health		
	Existing Assets	Buildings	30,521
	Forecast Adjustments		
			30,521
07 1 4999	Schedule 7 - Health Administration		
	Existing Assets	Furniture	2,437
	Existing Assets	Plant & Equipment	825
	Forecast Adjustments		
			3,262
07 1 5999	Schedule 7 - Pest Control		
	Existing Assets		0
	Forecast Adjustments		
			0
08 1 4999	Schedule 8 - Education		
	Existing Assets	Buildings	19,604
	Forecast Adjustments		
			19,604
08 1 7999	Schedule 8 - Other Welfare		
	Existing Assets		0
	Forecast Adjustments		
			0
10 1 1999	Schedule 10 - Sanitation / Refuse Site		
	Existing Assets	Plant & Equipment	2,053
	Forecast Adjustments		
			2,053
10 1 6999	Schedule 10 - Town Planning		
	Existing Assets		0
	Forecast Adjustments		
			0
10 1 7999	Schedule 10 - Other Community Amenities		
	Existing Assets	Buildings	8,390
	Forecast Adjustments		
			8,390
11 1 1999	Schedule 11 - Public Halls		
	Existing Assets	Buildings	124,052
	Existing Assets	Furniture	616
	Forecast Adjustments		
			124,668
11 1 3999	Schedule 11 - Parks & Reserves		
	Existing Assets	Buildings	250,216
	Existing Assets	Parks	192,307
	Existing Assets	Plant & Equipment	3,850
	Forecast Adjustments		
			446,373
11 1 4999	Schedule 11 - Recreation Centre		
	Existing Assets	Buildings	182,600
	Existing Assets	Furniture	60,506
	Forecast Adjustments		
			243,106

Appendix G

DEPRECIATION			2020/21 Budget Estimate
Account Number	Description		\$
11 1 6999	Schedule 11 - Library - Eaton		
	Existing Assets Furniture		4,756
	Forecast Adjustments		
			4,756
11 1 7999	Schedule 11 - Library - Dardanup		
	Existing Assets		0
	Forecast Adjustments		
			0
12 1 1999	Schedule 12 - Roads		
	Existing Assets Roads		2,530,427
	Existing Assets Footpaths		206,354
	Existing Assets Drainage		333,136
	Existing Assets Buildings		72,533
	Existing Assets Bridges		600,230
	Existing Assets Plant & Equipment		6,840
	Forecast Adjustments		0
			3,749,520
13 1 2999	Schedule 13 - Tourism		
	Existing Assets		0
	Forecast Adjustments		0
			0
13 1 3999	Schedule 13 - Building Control		
	Existing Assets		0
	Forecast Adjustments		0
			0
14 1 2999	Schedule 14 - Administration Overheads		
	Existing Assets Buildings		93,204
	Existing Assets Furniture		86,119
	Forecast Adjustments		0
			179,323
14 1 4599	Schedule 14 - Public Works Overheads		
	Existing Assets Furniture		1,198
	Forecast Adjustments		0
			1,198
PLANT	Schedule 14 - Plant		
	Existing Assets Vehicles		265,920
	Forecast Adjustments		0
			265,920
TOTAL			5,169,989

Appendix - H

Budget Estimate
2020/21

DISPOSAL OF ASSETS

Account	Description	Notes	2020/21		
			Sale Price	Written Down Value	Profit (Loss) on Disposal
Number			\$	\$	\$
05 4 1002	Schedule 5 - Fire Prevention				
	Vehicle BFB Unit		0	0	0
			0	0	0
05 4 3002	Schedule 5 - Ranger Services				
	Vehicle Ranger 1	DA8222	0	0	0
	Vehicle Ranger 2	DA9287	17,136	17,136	0
			17,136	17,136	0
07 4 4001	Schedule 7 - Health Administration				
	Vehicle Principal EHO	DA 9605	0	0	0
			0	0	0
08 4 7002	Schedule 8 - Community Services				
	Vehicle Manager Place & Community	DA563	0	0	0
			0	0	0
10 4 6001	Schedule 10 - Town Planning				
	Vehicle Dir Sustain Development	DA10408	0	0	0
	Vehicle Manager Development Services	DA004			
	Vehicle Princ SPO	DA329			
			0	0	0
11 4 3004	Schedule 11 - Parks & Reserves				
	Vehicle P&G Supervisor	DA005	16,619	16,619	0
	Vehicle Works Ute - 2014 Colorado Single Cab	DA9279	0	0	0
	Vehicle Works Ute	DA9406	0	0	0
	Vehicle Works Ute - Tipper Chassis	DA9136	17,651	17,651	0
	Vehicle Works Ute - Cab Chassis	DA648	0	0	0
	Vehicle Works Ute - Cab Chassis	DA10214	14,034	14,034	0
	Vehicle Quad Bike - Honda	DA8979	6,232	6,232	0
	Vehicle Tractor - 2012 New Holland T5040	DA9781	24,097	24,097	0
	Vehicle Ride-on Mower	DA9429	20,312	20,312	0
	Trailer Ride-on Mower Trailer - 2012	DA9429	1,229	1,229	0
	Vehicle Tip Truck - 2014 Hino FD1124 500 Series	DA9219	0	0	0
	Trailer Trailer	7WN233	0	0	0
	Trailer Trailer	1TGD610	0	0	0
	Trailer Trailer	1TFN139	3,072	3,072	0
	Vehicle 3 t Truck - 2015 Hino 300 Series 717	DA 9581	0	0	0
	Trailer Trailer	1TJU113	0	0	0
	Vehicle 3 t Truck	DA9581	0	0	0
	Vehicle Works Ute	NEW	0	0	0
	Vehicle Backhoe Loader	NEW	0	0	0
	Vehicle Skid Steer	NEW	0	0	0
			103,246	103,246	0
11 4 4005	Schedule 11 - Recreation Centre				
	Vehicle Manager	1CUW501	0	0	0
			0	0	0
12 4 2001	Schedule 12 - Transport				
	Vehicle Fuel Ute	DA8200	0	0	0
	Vehicle Works Ute	DA588	0	0	0
	Vehicle Works Ute - Maintenance	DA8514	20,219	20,219	0
	Trailer Trailer	1TBF066	0	0	0
	Vehicle Tray Top Truck - 2012 Hino 300 Series	DA8457	0	0	0
	Vehicle Grader - 2013 Caterpillar 12M	DA698	0	0	0
	Vehicle Grader - 2011 John Deere 670GP	DA774	0	0	0
	Vehicle Loader	DA873	35,700	35,700	0
	Vehicle Tip Truck	DA325	0	0	0
	Trailer Trailer	1TMX103	0	0	0
	Vehicle Tip Truck	DA628	0	0	0
	Trailer Trailer (Signs)	1TCK914	451	451	0
	Vehicle Tip Truck - 2010 Mitsubsihi Fuso	DA 9513	0	0	0
	Vehicle Tractor - 2012 New Holland T5060	DA2833	24,097	24,097	0
	Trailer Trailer	DA 4311	0	0	0
	Trailer Trailer - Mobile Speed Trailer	DA 4811	0	0	0
	Slip On Water Tank - Truck Mounted	N/A	0	0	0
			80,467	80,467	0
13 4 2003	Schedule 13 - Building Control				
	Vehicle Principal Building Surveyor	DA8673	14,280	14,280	0
			14,280	14,280	0

**Budget Estimate
2020/21**

DISPOSAL OF ASSETS					
14 4 2003	Schedule 14 - Administration Overheads				
Vehicle	CEO	ODA	0	0	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	0	0	0
Vehicle	Manager Financial Services	DA0	0	0	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		0	0	0
			0	0	0
14 4 4003	Schedule 14 - Public Works Overheads				
Vehicle	Director D&DS	DA017	0	0	0
Vehicle	Manager Operations	DA1314	21,420	21,420	0
Vehicle	Princ Works Supervisor	DA8170	0	0	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	0	0	0
Vehicle	Manager Assets	DA955	21,420	21,420	0
Vehicle	Maintenance Coordinator	DA10091	0	0	0
			42,840	42,840	0
TOTAL			257,969	257,969	0

INSURANCE

INSURANCE

Appendix - I

INSURANCE				
Account Number	Cost Centre	Element Type	2020/21 Budget Estimate	Sundry Notes
			\$	
	Insurance - Property & Buildings			
	Sch 7 - Health Administration			
J07001	Eaton Family Centre	300 3001	3,329	
	Sch 8 - Senior Citizens Centres			
J08001	Eaton Senior Citizens Centre	300 3001	2,116	
	Sch 10 - Refuse Sites			
J10201	Banksia Road Refuse Site	300 3001	70	
J10203	Recycling Facility	300 3001	0	
	Sch 10 - Public Conveniences			
J10001	Eaton Foreshore Toilets	300 3001	255	
J10002	Watson St Toilets	300 3001	179	
J10003	Eaton Tennis Toilets	300 3001	0	
J10004	Ferguson Hall Toilets	300 3001	0	
J10005	Dardanup Oval Toilets	300 3001	270	
J10006	Burekup Tennis Toilets	300 3001	0	
J10007	Wellington Mills Toilets	300 3001	108	
J10008	Millbridge Toilets	300 3001	0	
J10020	Vandalism - Public Conveniences	300 3001	0	
	Sch 11 - Public Halls & Civic Centres			
J11001	Eaton Hall	300 3001	2,060	
J11002	Dardanup Hall	300 3001	3,561	
J11003	Burekup Hall	300 3001	2,885	
J11004	Ferguson Hall	300 3001	1,345	
J11005	Waterloo Hall	300 3001	1,041	
J11006	Dardanup Community Centre	300 3001	2,040	
J11007	Don Hewison Centre	300 3001	767	
J11008	CWA Hall	300 3001	457	
J11015	Vandalism - Halls	300 3001	0	
J11016	Graffiti Removal	300 3001	0	

INSURANCE

Append I - Insurance

Appendix - I

INSURANCE						2020/21	
Account Number			Cost Centre	Element Type		Budget Estimate	Sundry Notes
	Insurance - Vehicles					\$	
	Sch 5 - Animal Control						
P012A	DA8222	Compliance	Ranger 1	001	3024	413	
P017A	DA9287	Compliance	Ranger 2	001	3024	235	
	Sch 7 - Health Administration						
P021A	DA 9605	Compliance	PEHO	001	3024	321	
	Sch 8 - Community Development						
P027A	TBA	Compliance	Coord C&CS	001	3024	344	
	Sch 10 - Town Planning						
P031A	DA10408	Compliance	DSD	001	3024	568	
P023A	DA 329	Compliance	PPO	001	3024	329	
P003A	DA 004	Executive	MDS	001	3024	343	
	Sch 11 - Recreation Centre						
P015A	1CUW501	Executive	M Sport & Rec	001	3024	362	
	Sch 13 - Building Control						
P014A	DA 8763	Compliance	PBS	001	3024	409	
	Sch 14 - Administration Overheads						
P001A	0 DA	CEO	CEO	001	3024	652	
P007A	DA10181	Executive	DCEO	001	3024	479	
P022A	DA 9668	Compliance	MIS	001	3024	338	
P026A	008DA	Compliance	MG&HR	001	3024	462	
P029A	DA0	Compliance	MFS	001	3024	360	
P016A	DA9295	Compliance	MIS	001	3024	329	
	RNIF Manager					0	
	Sch 14 - Public Works Overheads - Vehicles						
P008A	DA 017	Executive	DI	001	3024	591	
P002A	DA 955	Compliance	M Operations	001	3024	374	
P004A	DA 1314	Compliance	MIPD	001	3024	341	
P010A	DA 8170	Compliance	PWS	001	3024	460	
P011A	DA 005	Compliance	PP&ES	001	3024	365	
P020A	DA9376	Compliance	ETO	001	3024	365	
P024A	DA 429	Compliance	Dev Engin	001	3024	335	
P028A	DA 10091	Compliance	Manager Assets	001	3024	371	

Appendix - I				
INSURANCE				
Account Number		Cost Centre	Element Type	2020/21 Budget Estimate
				\$
P050A	Sch 14 - Public Works Overheads - Sundry Plant			
	N/A Sundry Plant & Trailers	001	3024	5,108
	Insurance - Vehicles			
	Allocated to Schedules			
	Parks & Gardens			
P073A	DA10214 Handyman Ute	001	3024	348
P059A	DA 9781 Tractor - Eaton	001	3024	549
P060A	DA 2833 Tractor - Dardanup	001	3024	517
P064A	DA 9279 Ute	001	3024	242
P067A	DA 9219 Truck	001	3024	579
P068A	DA 9406 Ute	001	3024	221
P069A	DA 9136 Ute	001	3024	392
P070A	DA 9429 Ride on Mower	001	3024	0
P071A	DA 9581 Truck	001	3024	494
P072A	DA 648 Ute	001	3024	182
TBD	New Backhoe Loader	001	3024	0
TBD	New 3t Truck	001	3024	0
	Transport			
P053A	DA 8514 Ute	001	3024	379
P051A	DA 8200 Ute	001	3024	350
P052A	DA 588 Ute	001	3024	377
P054A	DA 9774 Grader	001	3024	1,925
P055A	DA 698 Grader	001	3024	1,995
P056A	DA 873 Loader	001	3024	1,786
P057A	DA 628 Truck Water Tank (Asset 01945) sits on \	001	3024	1,033
P058A	DA 325 Truck	001	3024	903
P062A	DA 8457 Maintenance Truck	001	3024	902
P065A	DA 9513 Maintenance Truck	001	3024	1,634
P074A	DA 10440 Mini Excavator	001	3024	752
TBD	New Road Sweeper	001	3024	0
				29,814

Appendix J

STAFF TRAINING

Account	Description	2020/21 Budget Estimate
Number		\$
05 1 3011	Schedule 5 - Ranger Services	5,627
07 1 4010	Schedule 7 - Health Administration	2,391
08 1 7008	Schedule 8 - Community Services	4,435
10 1 6013	Schedule 10 - Town Planning	11,032
11 1 4011	Schedule 11 - Recreation Centre - Administration	6,475
11 1 6010	Schedule 11 - Library - Eaton	3,597
13 1 3013	Schedule 13 - Building Services	1,788
14 1 2039	Schedule 14 - Administration Overheads - Executive	5,231
14 1 2038	Schedule 14 - Administration Overheads - Corporate & Comm Services	30,515
14 1 2020	Schedule 14 - Administration Overheads - Development Services	0
14 1 4017	Schedule 14 - Public Works - Administration	18,536
J14400	Schedule 14 - Public Works - Works	56,281
TOTAL		145,907

Appendix K

ACCOMMODATION / TRAVEL		
Account	Description	2020/21 Budget Estimate
Number		\$
05 1 3012	Schedule 5 - Ranger Services	1,135
07 1 4009	Schedule 7 - Health Administration	460
08 1 7012	Schedule 8 - Community Services	828
10 1 6014	Schedule 10 - Town Planning	2,042
11 1 4035	Schedule 11 - Recreation Centre	1,394
11 1 6011	Schedule 11 - Library Services	767
13 1 3014	Schedule 13 - Building Services	307
14 1 2019	Schedule 14 - Administration Overheads - Executive	1,014
14 1 2041	Schedule 14 - Administration Overheads - Corporate & Governance	6,183
14 1 2042	Schedule 14 - Administration Overheads - Development Services	0
14 1 4016	Schedule 14 - Public Works Administration	3,651
TOTAL		17,780

Appendix L STAFF UNIFORMS					
Account	Description		Full Time Equivalent Employees	\$ / FTE	2020/21 Budget Estimate
Number					\$
05 1 3006	Schedule 5 - Ranger Services				
	Annual Allowance	2020/21	5.40	\$354	1,911
					1,911
07 1 4014	Schedule 7 - Health Administration				
	Annual Allowance	2020/21	2.00	\$354	708
					708
08 1 7007	Schedule 8 - Community Services				
	Annual Allowance	2020/21	4.00	\$354	1,416
					1,416
10 1 6010	Schedule 10 - Town Planning				
	Annual Allowance	2020/21	7.00	\$354	2,478
					2,478
11 1 4012	Schedule 11 - Recreation Centre - Administration				
	Annual Allowance	2020/21	15.38	\$354	5,444
					5,444
11 1 6009	Schedule 11 - Library - Eaton				
	Annual Allowance	2020/21	4.00	\$354	1,416
					1,416
13 1 3010	Schedule 13 - Building Services				
	Annual Allowance	2020/21	1.00	\$354	354
					354
14 1 2016	Schedule 14 - Administration Overheads				
	Annual Allowance	2020/21	32.20	\$354	11,397
					11,397
14 1 4011	Schedule 14 - Public Works - Administration				
	Annual Allowance	2020/21	16.09	\$177	2,847
					2,847
	TOTAL				27,971

Appendix M			
SUMMARY - SALARIES & WAGES (including Superannuation)			
		2020/21	
		Employees	Budget Estimate
		FTE	\$
	<i>EXECUTIVE</i>		
	EXECUTIVE	2.70	384,908
	<i>CORPORATE & GOVERNANCE SERVICES</i>		
	CORPORATE & GOVERNANCE SERVICES	29.50	2,738,143
	<i>INFRASTRUCTURE SERVICES</i>		
	INFRASTRUCTURE SERVICES	44.59	3,873,224
	<i>SUSTAINABLE DEVELOPMENT SERVICES</i>		
	SUSTAINABLE DEVELOPMENT SERVICES	38.78	3,422,871
	TOTAL	115.57	10,419,147



2020/21

Schedule of Fees and Charges

2020/21
Schedule of Fees and Charges

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SHIRE OF DARDANUP - FEES & CHARGES 2020/2021													
General		GST Treatment		Division 81 (ATO) Determination/AT O Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
Description		Taxed	GST Free										
FUNCTION 3 General Purpose Income													
3.1 Rates & Debtors													
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	Direct Debit Plan / Payment Arrangement (Annual Fee)		X	31.1	2016	\$ 39.00	\$ 39.00	N	\$ 39.00	0321003		Regulatory	Local Government Act 1995
3.1.3	Rates Notice Re-issue		X	ATO Private Ruling	2014	\$ 12.00	\$ 12.00	N	\$ 12.00	0321012	0400		ATO Private Ruling
3.1.4	Dishonoured Payment Administration Fee		X	ATO Private Ruling	2014	\$ 17.00	\$ 17.00	N	\$ 17.00	0321011			ATO Private Ruling
3.1.5	Debt Recovery Costs		X	ATO Private Ruling		At Cost	At Cost	N	At Cost	0321010	0176		ATO Private Ruling
3.1.6	Administration Charge - Issue of Court Claim		X	ATO Private Ruling	2019	\$ 140.00	\$ 140.00	N	\$ 140.00	0321011	0434		ATO Private Ruling / Change of Debt Recovery
3.1.7	Administration Charge - Intention to Summons Letter		X	ATO Private Ruling	2019	\$ 25.00	At Cost	N	At Cost	0321011	0434		ATO Private Ruling
3.1.8	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
3.2 Rates & Property Information Search Fees													
3.2.1	Rates & Property Inquiry Charge		X	31.32, Section 81-	2014	\$ 35.00	\$ 35.00	N	\$ 35.00	0321012	0400		Local Government Act 1995
3.2.2	Orders & Requisitions		X	10 (5) (a) GST Act 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
FUNCTION 4 Governance													
4.1 Sale of Electoral Rolls													
4.1.1	NOT FOR SALE - OBTAIN VIA WA ELECTORAL COMMISSION ONLY												
4.2 Minutes & Agendas													
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
4.3 Printing and Photocopying													
4.3.1	Normal												
	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	Own Paper Supplied												
	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		
4.4 Freedom of Information													
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)
4.6.3	FOI Photocopying (per copy)		X		2019	\$ 0.20	\$ 0.20	N	\$ 0.20	0422003		Regulatory	Per Copy (fee set under FOI Regs 1993)
4.5 Election Nomination Fees													
4.7.1	Election Nomination Deposit Fee		X			\$ 80.00	\$ 80.00	N	\$ 80.00	Muni/Trust - TN100		Regulatory	Local Government (Elections) Regulations 1997 - Regulation 26(1)

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021													
General Description		GST Treatment		Division 81 (ATO) Determination/AT O Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
FUNCTION 5	Law, Order & Public Safety												
5.1	Fire Prevention												
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			
5.2	Animal Control												
5.2.1	Dog Tag Replacement (Transfer In)		X	37.1/ATO Private	2007	\$ 5.00	\$ 5.00	N	\$ 5.00	0523005			Dog Act 1976
5.2.2	Ranger Fee	X		Ruling	2005			Y	At Cost	0523002	0405		
5.2.3	Poundage - Dogs Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2014	\$ 140.00	\$ 140.00	N	\$ 140.00	0523006			Oncost of charges set by City of Bunbury (MOU)
5.2.4	Sustenance (per day) - Dogs		X	ATO Private Ruling	2019	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Oncost of charges set by City of Bunbury (MOU)
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	Kennel Licence and / or Dog Management Facility Application Fee		X	31.7 ATO Private Ruling	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		Regulatory	ATO Private Ruling
5.2.8	Animal Control Traps - (Guidelines form to be completed) Weekly Hire - No Charge Bond	X	X		2014 2017	No Charge \$ 150.00	No Charge \$ 150.00	Y N	No Charge \$ 150.00	Muni/Trust - THIRE01			Bond
5.2.9	Dog Microchip Database Update (by Council)	X			2019	\$ 13.64	\$ 13.64	Y	\$ 15.00	0523002			Cost recovery fee from registered owner when Council is updating microchip details into company database on behalf of owner.
5.2.10	Dog Registrations & Licences												Dog Act 1976
	Sterilised												
	1 Year		X	31.7	2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523005		Regulatory	Dog Regulations 2013
	3 Years		X	31.7	2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523005		Regulatory	Registration after 31st May 50%
	Lifetime		X	31.7	2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523005		Regulatory	
	Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523005		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges
	Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523005		Regulatory	(Rebates and Deferrals) Act 1992
	Pensioner - Lifetime (50% Concession)		X	31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005		Regulatory	
	Unsterilised												
	1 Year - Unsterilised		X	31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005		Regulatory	Common Expiry 31st October
	3 Years - Unsterilised		X	31.7	2013	\$ 120.00	\$ 120.00	N	\$ 120.00	0523005		Regulatory	
	Lifetime - Unsterilised		X		2013	\$ 250.00	\$ 250.00	N	\$ 250.00	0523005		Regulatory	
	Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 25.00	\$ 25.00	N	\$ 25.00	0523005		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges
	Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 60.00	\$ 60.00	N	\$ 60.00	0523005		Regulatory	(Rebates and Deferrals) Act 1992
	Pensioner - Lifetime (50% Concession)		X	31.7	2013	\$ 125.00	\$ 125.00	N	\$ 125.00	0523005		Regulatory	
	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			\$ 1.00	\$ 1.00	N		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)

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021												
General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl		GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free			2019/20	2020/21						
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 Poundage - Cats Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2013	\$ 140.00	\$ 140.00	N	\$ 140.00	0523006			Oncost of charges set by City of Bunbury (MOU)
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	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Oncost of charges set by City of Bunbury (MOU)
5.2.15 Cat Surrender Fee/and or Euthanise (Voluntary)	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	0523007			
5.2.16 Cat Microchip Database Update (by Council)	X			2019	\$ 13.64	\$ 13.64	Y	\$ 15.00	0523002			Cost recovery fee from registered owner when Council is updating microchip details into company database on behalf of owner.
5.2.17 Cat Registrations & Licences												
1 Year - Sterilisation Compulsory		X		2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523008		Regulatory	Fees per Cat Act 2011, Pt 2 Div 1, s. 9
3 Year - Sterilisation Compulsory		X		2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523008		Regulatory	Common Expiry 31st October
Lifetime - Sterilisation Compulsory		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Registration after 31st May 50%
Breeders - Approval to Breed Cats (per breeding cat: male or female)		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Cat Regulations 2012, Sched 3 Fees
Pensioner - 1 Year - Sterilisation Compulsory (50% Concession)		X		2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523008		Regulatory	Pensioner Concession 50% as
Pensioner - 3 Years - Sterilisation Compulsory (50% Concession)		X		2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523008		Regulatory	defined per the Rates & Charges
Pensioner - Lifetime - Sterilisation Compulsory (50% Concession)		X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523008		Regulatory	(Rebates and Deferrals) Act 1992
Pensioner Concession 50% of fee (refer above fees)		X		2013	\$ -	\$ -	N	\$ -	0523008		Regulatory	
5.2.18 Cat Management Facility												
Application Fee		X		2014	\$ 200.00	\$ 200.00	N	\$ 200.00	0523008			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
5.2.19 Application for More than Two Cats		X		2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			ATO Private Ruling
5.3 Animal Control - Cattle Impounding												
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 Ranger Fees (per head)												
Horse, mules, asses, camels, bulls or boars												
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
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs												
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
Wethers, ewes, lambs and goats												
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

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021												
General Description	GST Treatment		Division 81 (ATO) Determination/AT O Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free										
5.3.2 Poundage Fees (per head)												
Horse, mules, asses, camels, bulls or boars, above 2 years of age, per head 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
Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head First 24 Hours or Part Thereof		X	31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Fee set under the Act Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head 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
Wethers, ewes, lambs and goats, per head 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 Sustenance Charges (per head, per 24 hours or part thereof) All Stock		X		2017	\$ 20.00	\$ 20.00	N	\$ 20.00	0523006			Local Government (Misc Prov) Act 1960
5.3.4 Stock Control (per occasion)												
Securing livestock in Private Property includes Travel and Transport > 3kms		X		2017	At Cost	At Cost	N	At Cost	0523006			Local Government Act 1995
5.4 Abandoned Vehicles												
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 Abandoned Trolleys												
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
FUNCTION 7 Health												
7.1 Licence												
7.1.1 Stall Holders												
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 Traders												
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

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021													
General Description	GST Treatment		Division 81 (ATO) Determination/AT O Ruling	Last Changed	GST Excl		GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments	
	Taxed	GST Free			2019/20	2020/21							
7.1.3 Hawker Application Renewal		X	31.8	2014	\$ 52.00	\$ 52.00	N	\$ 52.00	0724003	0130		Local Government Act 1995	
		X	31.8	2014	\$ 52.00	\$ 52.00	N	\$ 52.00	0724003	0130		Local Government Act 1995	
7.2 Water Sampling													
7.2.1 Water Sampling	X		Taxable under Section 9-5		\$ 100.00	\$ 100.00	Y	\$ 110.00	0724002				
7.3 Other Charges - Health													
7.3.1 Information Search Fee		X	31.32		See Officer Charge Rates 14.2.1		N	\$ -	0724003			FOI Search Fees	
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		See Officer Charge Rates 14.2.1		N	\$ -	0724003			Search on Info on Public Record	
7.3.4 Information Research - per hour		X	31.32		See Officer Charge Rates 14.2.1		N	\$ -	0724003			Search on Info on Public Record	
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	
7.3.6 Newspaper Adverts	X				cost	cost	Y	cost + GST	0724002				
7.3.7 Prescribed Fees per Health (Miscellaneous Provisions) Act 1911					Per Act	Per Act							
7.3.8 Liquor Licence (Section 39 Certificates)		X	ATO Private Ruling	2015	\$ 55.00	\$ 55.00	N	\$ 55.00	0724003			Cost updated to recover costs to organisation	
7.3.9 Application for Registration of Lodging House		X		2014	\$ 100.00	\$ 100.00	N	\$ 100.00	0724003			Health Local Laws 2000 & Health (Misc. Prov.) Act 1911	
7.3.10 Application for Exemption to Noise Regulations (Section 18)		X			\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	0724003			Environmental Protection (Noise)	
7.3.11 Use of Noise Meter During Event - \$/day or part thereof		X	ATO Private Ruling		\$ 182.00	\$ 182.00	N	\$ 182.00	0724003			Regulations 1997 (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 *Fee determined by CEO	0724003			EPN Regs 1997	
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			*CEO to estimate the cost of conducting the assessment	
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 *Fee determined by CEO	0724003			EPN Regs 1997	
7.3.20 Application for Notifiable Event under Reg. 19D (Noise Reg.) - Late fee		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			*CEO to estimate the cost of assessing and processing the application	
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	
7.4 Pet Meat - Health													
7.4.1 N/A		X	31.13	2014			N	N/A				Previously 'Health Act 1911' Regulations have been repealed	
7.5 Offensive Trades (Fees) - Health													
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 Fellingmongeries		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	

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021													
General		GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	DRAFT FEES	General	Charge	Charge	Comments
Description		Taxed	GST Free	Determination/AT O Ruling	Changed	2019/20	2020/21		& CHARGES 2020/21	Ledger #	Code	Type	
Continued													
7.5 Offensive Trades (Fees) - Health													
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
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
7.6 Public Building - Health													
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 (Miscellaneous Provisions) Act 1911 Health (Public Build.) Reg. 1992
7.7 Food Hygiene - Health													
7.7.1 Food Act 2008													
	Food Premises Notification Fee (plus Assessment Fee)		X	31.13	2014	\$ 72.00	\$ 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 &
	Medium Risk Assessment Fee		X	31.13	2014	\$ 210.00	\$ 210.00	N	\$ 210.00	0724003			Local Government Act 1995
	Low Risk Assessment Fee		X	31.13	2014	\$ 105.00	\$ 105.00	N	\$ 105.00	0724003			Food Act 2008 &
	Very Low Risk Assessment Fee		X	31.13	2014	\$ 50.00	\$ 50.00	N	\$ 50.00	0724003			Local Government Act 1995
7.7.2													
	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			
	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
FUNCTION 10 Community Amenities													
10.1 Waste Management													
10.1.1 Rubbish Charge													
	Domestic (Compulsory Service 240l Refuse & Recycling)		X	31.14	2019	\$ 225.70	\$ 225.70	N	\$ 225.70	1021004			Waste Avoidance & Resource
	Additional Service - Domestic (per service incl Recycling)		X	ATO Private Ruling	2019	\$ 225.70	\$ 225.70	N	\$ 225.70	1021008			Recovery Act 2007
	Additional Service - Domestic Refuse (per service)		X	ATO Private Ruling	2019	\$ 139.74	\$ 139.74	N	\$ 139.74	1021008			ATO Private Ruling
	Additional Service - Domestic Recycling (per service)		X	ATO Private Ruling	2019	\$ 85.96	\$ 85.96	N	\$ 85.96	1021008			ATO Private Ruling
10.1.2 Tipping Fees													
	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		Local Government Act 1995
	Large Trailer - Incl Dual Axle, Float, Trailers with sides exceeding 500mm		X		2017	\$ 21.82	\$ 21.82	Y	\$ 24.00	1021006	0407		
	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		per item
	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			per item
	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				

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021												
General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl		GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	Free			2019/20	2020/21						
10.1.3 Recycling Glass Only (per 240l)	X			2014	\$ 3.64	\$ 3.64	Y	\$ 4.00	1021006	0407		
Contracts - Can be negotiated with waste collection contractors via negotiations with the Chief Executive Officer or the Chief Executive Officers representative.												
10.1.4 Septic Tank Fees												
Application		X	31.28	2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	Health (Miscellaneous Provisions) 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		\$ 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	Health (Miscellaneous Provisions) Act 1911
10.2 Town Planning & Regional Development												
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	Muni/Trust System -T114		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		X	31.31		\$ 295.00	\$ 295.00	N	\$ 295.00	1026003	0135		
- where change has commenced or been carried out		X	32.33		see comments	see comments	N	see comments	1026003	0135		\$295 plus \$590 penalty

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021													
General Description	GST Treatment		Division 81 (ATO) Determination/AT O Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type		Comments
	Taxed	GST Free											
10.2.6 Town Planning Scheme Amendments & Structure Plans Structure Plans		X	31.31		\$ 4,223.00	\$ 4,223.00	N	\$ 4,223.00	1026003	0135	Regulatory		Fee set by Planning & Development Act 2005 Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Standard and Complex Amendments		X	31.31		\$ 4,120.00	\$ 4,120.00	N	\$ 4,120.00	1026003	0135	Regulatory		Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Basic Amendments		X	31.31	2017	\$ 2,000.00	\$ 2,000.00	N	\$ 2,000.00	1026003	0135	Regulatory		Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Minor modification to Structure Plan (no advertising)		X	31.31	2014	\$ 200.00	\$ 200.00	N	\$ 200.00	1026003	0135	Regulatory		Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Major modification to Structure Plan (advertising)		X	31.31	2014	\$ 2,111.00	\$ 2,111.00	N	\$ 2,111.00	1026003	0135	Regulatory		Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
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		Regulatory		
Information Research (per 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		Regulatory		
Postage	X				At Cost	At Cost	Y	cost + GST	1026002		Regulatory		
Rural Numbering Sign	X				\$ 45.45	\$ 45.45	Y	\$ 50.00	1026002	0503	Regulatory		
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	ATO Private	2011	see comments	see comments	N	See Comments	1026002				80% of the original application fee up to a maximum of \$295 whichever is the lesser. Fee updated in accordance with item 5A of the Planning and Development Regulations 2009
10.2.10 Extension to Term of Approval		X	ATO Private Ruling	2011	\$ 110.00	\$ 110.00	N	\$ 110.00	1026003				ATO Private Ruling
10.3 Cemetery Fees & Charges													
10.3.1 Interments													
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			
Extras													
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			

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021												
General Description	GST Treatment		Division 81 (ATO) Determination/AT O Ruling	Last Changed	GST Excl		GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free			2019/20	2020/21						
10.3.2 Plot Fees 1.8m x 2.75m Extras First additional 30 cm Second additional 30 cm Third additional 30cm	X X X X				\$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ -	Y Y Y Y	see comments see comments see comments see comments	1027003 1027003 1027003 1027003	0409 0409 0409 0409		Free of Charge Free of Charge Free of Charge Free of Charge
10.3.3 Reopening Fees and Charges Reopening Removing grass / kerbing etc if necessary (per hour) Exhumation	X X X			2010 2010 2010	\$ 681.82 At Cost \$ 909.09	\$ 681.82 At Cost \$ 909.09	Y Y Y	\$ 750.00 At Cost 1,000.00	1027003 1027003 1027003	0409 0409 0409		
10.3.4 Niche Wall Reservation for Placement Placement in single niche including bronze plaque and standard inscription Placement in double niche including bronze plaque and standard inscription Placement in double niche including second inscription for double niche plaque	X X X X			2014 2015 2015 2015	\$ 181.82 \$ 409.09 \$ 454.55 \$ 409.09	\$ 181.82 \$ 409.09 \$ 454.55 \$ 409.09	Y Y Y Y	\$ 200.00 \$ 450.00 \$ 500.00 \$ 450.00	1027003 1027003 1027003 1027003	0409 0409 0409 0409		
10.3.5 Rose Garden Reservation for Placement Placement including bronze plaque and standard inscription Placement including bronze plaque and standard inscription, and second reservation Second placement including plaque and standard inscription	X X X X			2015 2015 2015 2015	\$ 181.82 \$ 409.09 \$ 454.55 \$ 409.09	\$ 181.82 \$ 409.09 \$ 454.55 \$ 409.09	Y Y Y Y	\$ 200.00 \$ 450.00 \$ 500.00 \$ 450.00	1027003 1027003 1027003 1027003	0409 0409 0409 0409		
10.3.6 Miscellaneous Undertakers Licence - Annual Undertakers Licence - per burial Monumental Masons Annual Fee Permission to construct monument Single Monument Permit (Monumental Masons only) Issue of Grant of Right of Burial Copy of Grant of Right of Burial Renewal of Grant of Right of Burial		X X X X X X X X	31.4 / ATO Ruling 31.4 / ATO Ruling 31.4 / ATO Ruling 31.4 / ATO Ruling 31.4 / ATO Ruling 31.4 / ATO Ruling 31.4 / ATO Ruling 31.4 / ATO Ruling	2015 2005 2015 2015 2015 2015 2015 2015	\$ 200.00 \$ 30.00 \$ 200.00 \$ 100.00 \$ 100.00 \$ 50.00 \$ 25.00 \$ 100.00	\$ 200.00 \$ 30.00 \$ 200.00 \$ 100.00 \$ 100.00 \$ 50.00 \$ 25.00 \$ 100.00	N N N N N N N N	\$ 200.00 \$ 30.00 \$ 200.00 \$ 100.00 \$ 100.00 \$ 50.00 \$ 25.00 \$ 100.00	1027004 1027004 1027004 1027004 1027004 1027004 1027004 1027004	0132 0132 0132 0132 0132 0132 0132 0132		LGA 1995 & Cemeteries Act 1986 LGA 1995 & Cemeteries Act 1986 LGA 1995 & Cemeteries Act 1986 LGA 1995 & Cemeteries Act 1986 LGA 1995 & Cemeteries Act 1986 LGA 1995 & Cemeteries Act 1986 LGA 1995 & Cemeteries Act 1986 LGA 1995 & Cemeteries Act 1986
10.4 Environment 10.4.1												Nil
FUNCTION 11 Recreation & Culture 11.1 Public Halls & Civic Centres 11.1.1 Don Hewison Centre (Hall & Grounds) Building Leased 11.1.2 Dardanup Hall Complete Facility Concessional / Hr (Registered Non Profit, Charitable organisations) Day time hire / Hr - Complete Evening (6pm - 11pm) - Complete Day (8am - 6pm) - Complete Day & Night (8am - 11pm) - Half Day (noon - 6pm) - Half Day & Night (noon - 11pm)		X X X X X X X		2014 2014 2014 2014 2014 2014 2014	\$ 41.82 \$ 54.55 \$ 272.73 \$ 545.45 \$ 818.18 \$ 327.27 \$ 600.00	\$ 41.82 \$ 54.55 \$ 272.73 \$ 545.45 \$ 818.18 \$ 327.27 \$ 600.00	Y Y Y Y Y Y Y	\$ 46.00 \$ 60.00 \$ 300.00 \$ 600.00 \$ 900.00 \$ 360.00 \$ 660.00	1121014 1121014 1121014 1121014 1121014 1121014 1121014	0411 0411 0411 0411 0411 0411 0411		5 hrs 10 hrs 15 hrs 6 hrs 11 hrs

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021													
General		GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	DRAFT FEES	General	Charge	Charge	Comments
Description	Taxed	GST Free	Determination/AT O Ruling	Changed	2019/20	2020/21			& CHARGES 2020/21	Ledger #	Code	Type	
Continued													

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021												
General Description	GST Treatment		Division 81 (ATO) Determination/AT O Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.3 Eaton Recreation Centre												
11.3.1 Eaton Recreation Centre Special Promotions & 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. Memberships												
Joining Fee	X			2018	\$ 40.91	\$ 40.91	Y	\$ 45.00	1124003			
Full Membership - Gym, Group Fitness, Cycling, Trainer Support												
- 12 Months	X			2019	\$ 759.09	\$ 759.09	Y	\$ 835.00	1124007			
- 6 Months	X			2019	\$ 457.27	\$ 457.27	Y	\$ 503.00	1124007			
- 3 Months	X			2019	\$ 273.64	\$ 273.64	Y	\$ 301.00	1124007			
- 1 Month	X			2019	\$ 120.72	\$ 120.72	Y	\$ 132.79	1124007			
- Fortnightly Direct Debit	X			2019	\$ 30.32	\$ 30.32	Y	\$ 33.35	1124007			
Full Membership - Concession (Pension, DVA, Student Card) - 10% discount												
- 12 Months	X			2019	\$ 683.18	\$ 683.18	Y	\$ 751.50	1124007			
- 6 Months	X			2019	\$ 411.55	\$ 411.55	Y	\$ 452.70	1124007			
- 3 Months	X			2019	\$ 246.27	\$ 246.27	Y	\$ 270.90	1124007			
- 1 Month	X			2019	\$ 92.45	\$ 92.45	Y	\$ 101.70	1124007			
- Fortnightly Direct Debit	X			2019	\$ 27.27	\$ 27.27	Y	\$ 30.00	1124007			
Full Membership - Shire of Dardanup Residents Aged 80 years and over (residing in the Shire)												
- 12 Months	X			New	\$ -	\$ 45.45	Y	\$ 50.00	1124007			
Gym or Group Fitness Only Membership												
- 12 Months	X			2019	\$ 683.18	\$ 683.18	Y	\$ 751.50	1124007			
- 6 Months	X			2019	\$ 411.55	\$ 411.55	Y	\$ 452.70	1124007			
- 3 Months	X			2019	\$ 246.27	\$ 246.27	Y	\$ 270.90	1124007			
- 1 Month	X			2019	\$ 92.45	\$ 92.45	Y	\$ 101.70	1124007			
- Fortnightly Direct Debit	X			2019	\$ 27.27	\$ 27.27	Y	\$ 30.00	1124007			
Gym or Group Fitness Only Membership - Concession (Pension, DVA, Student Card) - 10% discount												
- 12 Months	X			2019	\$ 614.86	\$ 614.86	Y	\$ 676.35	1124007			
- 6 Months	X			2019	\$ 365.81	\$ 365.81	Y	\$ 402.40	1124007			
- 3 Months	X			2019	\$ 218.91	\$ 218.91	Y	\$ 240.80	1124007			
- 1 Month	X			2019	\$ 82.18	\$ 82.18	Y	\$ 90.40	1124007			
- Fortnightly Direct Debit	X			2019	\$ 24.26	\$ 24.26	Y	\$ 26.68	1124007			
Off Peak/Special Population Membership - Fit Over 50 and Youth Memberships - 20% discount												
- 12 Months	X			2019	\$ 607.27	\$ 607.27	Y	\$ 668.00	1124007			
- 6 Months	X			2019	\$ 365.81	\$ 365.81	Y	\$ 402.40	1124007			
- 3 Month	X			2019	\$ 218.91	\$ 218.91	Y	\$ 240.80	1124007			
- 1 Month	X			2019	\$ 82.18	\$ 82.18	Y	\$ 90.40	1124007			
- Fortnightly Direct Debit	X			2019	\$ 24.25	\$ 24.25	Y	\$ 26.68	1124007			
* Members who have maintained 10 years consecutive membership receive a 10% discount on their applicable membership rate												
COVID19 Fee Structure for Eaton Recreation Centre Memberships Fees and Charges as per WA Government COVID-19 Four Phase Roadmap												
Pay As You Go Fee Structure												
Phase 2												
- Group Fitness Class - per Class	X			New	\$ -	\$ 4.55	Y	\$ 5.00	1124007			As per the WA Government COVID-19 Road Map per Class
- Group Fitness Classes - per Fortnight	X			New	\$ -	\$ 27.27	Y	\$ 30.00	1124007			per Fortnight
Phase 3												
- Group Fitness Class - per Class	X			New	\$ -	\$ 6.36	Y	\$ 7.00	1124007			As per the WA Government COVID-19 Road Map per Class
- Group Fitness Class - per Class (Concession - 10% Discount)	X			New	\$ -	\$ 5.73	Y	\$ 6.30	1124007			per Class
- Group Fitness Class - 5 x Visit Class	X			New	\$ -	\$ 30.23	Y	\$ 33.25	1124007			per 5 x Visit Pass
- Group Fitness Class - 5 x Visit Class (Concession)	X			New	\$ -	\$ 27.18	Y	\$ 29.90	1124007			per 5 x Visit Pass
- Group Fitness Class - 10 x Visit Class	X			New	\$ -	\$ 57.27	Y	\$ 63.00	1124007			per 10 x Visit Pass
- Group Fitness Class - 10 x Visit Class (Concession)	X			New	\$ -	\$ 51.55	Y	\$ 56.70	1124007			per 10 x Visit Pass
Phase 4 Fees and Charges as per the Full 2020/21 Fees and Charges Structure								Full Membership Fees Apply				As per the WA Government COVID-19 Road Map

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021												
General Description	GST Treatment		Division 81 (ATO) Determination/AT O Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Rehabilitation Membership - 3 Month	X			2019	\$ 312.72	\$ 312.72	Y	\$ 344.00	1124007			
Fitness Centre												
Casual Gym Entry	X			2015	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124003			
Casual Gym Entry - Concession: Senior / Full Time Student	X			2018	\$ 14.73	\$ 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	\$ 14.73	\$ 14.73	Y	\$ 16.20	1124004			
Group Fitness 10 Visit Pass: 30 to 60 Minute Class	X			2018	\$ 147.27	\$ 147.27	Y	\$ 162.00	1124004			
Group Fitness 10 Visit Pass - Concession: 30 to 60 Minute Class	X			2018	\$ 132.55	\$ 132.55	Y	\$ 145.80	1124004			
Fit Over 50 Session	X			2018	\$ 8.18	\$ 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	\$ 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	\$ 8.18	\$ 8.18	Y	\$ 9.00	1124004			
Teen Fit Term Fee - 10 week term	X			2017	\$ 136.36	\$ 136.36	Y	\$ 150.00	1124004			
Personal Training												
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 Creche												
Creche 10 Session Pass - Member	X			2018	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124013			
Creche 10 Session Pass - Casual	X			2019	\$ 22.73	\$ 22.73	Y	\$ 25.00	1124013			
Creche Single Session Pass (Per Child) - Members	X			2018	\$ 2.27	\$ 2.27	Y	\$ 2.50	1124013			
Creche Single Session Pass (Per Child) - Non members	X			2019	\$ 2.73	\$ 2.73	Y	\$ 3.00	1124013			
11.3.3 Administration												
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			
Direct Debit Rejection Fee	X			2019	\$ 15.45	\$ 15.45	Y	\$ 17.00	1124003			
11.3.4 Facility Hire / Hour												
Meeting Room Single (Per Hour)	X			2011	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124006	0413		
Meeting Room Double (Per Hour)	X			2019	\$ 36.36	\$ 36.36	Y	\$ 40.00	1124006	0413		
Function / Group Fitness Room (Per Hour) (Inc outdoor area if required)	X			2011	\$ 36.36	\$ 36.36	Y	\$ 40.00	1124006	0413		
Spin Room (Per session) (incl 16 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	\$ 49.09	\$ 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		
<i>Note: Peak = after 4:00pm Monday to Friday</i>												
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		

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021													
General		GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	DRAFT FEES	General	Charge	Charge	Comments
Description	Taxed	GST Free	Determination/AT O Ruling	Changed	2019/20	2020/21			& CHARGES 2020/21	Ledger #	Code	Type	
Continued													
11.3.4	Facility Hire / Hour												
Competition Events Package = score bench with 2 seats, 2 team low benches, court seating and coordinators counter (with the hire of 2 or more courts)													
Chair Hire (Per Chair)	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 (Per Use)	X			2019	\$ 118.18	\$ 118.18	Y	\$ 130.00	1124005		0414		
Hire with Alcohol													
Local Organisation (Per hour)	X			2016	\$ 45.45	\$ 45.45	Y	\$ 50.00	1124003				
Outside Organisation(Per hour)	X			2019	\$ 59.09	\$ 59.09	Y	\$ 65.00	1124003				
Local Organisation (Not for profit - 10% off normal fee)	X			2019	\$ 40.91	\$ 40.91	Y	\$ 45.00	1124003				
Outsided Organisation (Not for profit - 10% off normal fee)	X			2019	\$ 53.18	\$ 53.18	Y	\$ 58.50	1124003				
Hire - Additional Rubbish Fee (per rubbish bin)	X			2019	At Cost	At Cost	Y	At Cost	1124003				
Facility Hire / Hour (Registered Non Profit / Charitable Organisations) *													
* 10% Discount Included													
Meeting Room Single (Per Hour) or Creche	X			2011	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124006		0413		
Meeting Room Double (Per Hour)	X			2011	\$ 32.72	\$ 32.72	Y	\$ 36.00	1124006		0413		
Function / Group Fitness Room (Per Hour) (Inc outdoor area if required)	X			2011	\$ 36.36	\$ 36.36	Y	\$ 40.00	1124006		0413		
Spin Room (Per session) (incl 16 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	\$ 44.09	\$ 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		
Note: Peak = after 4:00pm Monday to Friday													
11.3.5	Sports & Programmes												
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			2019	\$ 131.82	\$ 131.82	Y	\$ 145.00	1124003				
Vacation Care per Day		X		2019	\$ 60.00	\$ 60.00	N	\$ 60.00	1124012				
Vacation Care After Hours Late Fee - After 5.45pm		X		2007	\$ 10.00	\$ 10.00	N	\$ 10.00	1124012				Vacation Care Programme After 5.45pm but before 5.59pm
Vacation Care After Hours Late Fee - After 6.00pm - charge every 5 minutes or part thereof		X			\$ 15.00	\$ 15.00	N	\$ 15.00	1124012				\$15.00 per every 5 minutes after 6.00pm
Administration Fee - Late Payment Fee		X			\$ 20.00	\$ 20.00	N	\$ 20.00	1124012				Per Invoice Request
Clinics (Hour)	X			2018	\$ 9.09	\$ 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 - Inc catering)	X			2011	\$ 16.36	\$ 16.36	Y	\$ 18.00	1124004				
Other Programmes to be calculated on programme schedule													
Badminton													
- Casual Game Fee	X			2018	\$ 7.27	\$ 7.27	Y	\$ 8.00	1124003				
Night programmes per Team													
- 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	\$ 36.36	Y	\$ 40.00	1124004				

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021												
General Description	GST Treatment		Division 81 (ATO) Determination/AT O Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Day Programme per Team												
- 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			2019	\$ 54.55	\$ 54.55	Y	\$ 60.00	1124001			
Staff Costs - Group Fitness Instructor	X			2019	\$ 72.73	\$ 72.73	Y	\$ 80.00	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</i>												
<i>Fitness - 50% of Rate</i>												
<i>Hire 3 Areas = Courts and/or Double Meeting Room and/or Function Group</i>												
<i>Fitness - No Charge</i>												
<i>Note, 1 Court is equal to 1 Area.</i>												
11.3.6 Signage (Charge per annum or pro rata)												
Wall 1200 x 1200	X			2019	\$ 272.73	\$ 272.73	Y	\$ 300.00	1124011			
Wall 2400 x 1200	X			2019	\$ 318.18	\$ 318.18	Y	\$ 350.00	1124011			
Wall 2400 x 1800	X			2019	\$ 363.64	\$ 363.64	Y	\$ 400.00	1124011			
Wall 2400 x 2400	X			2019	\$ 454.55	\$ 454.55	Y	\$ 500.00	1124011			
11.3.7 Overnight Accommodation Charges (Per Night)												
Up to 25 people	X			2018	\$ 272.73	\$ 272.73	Y	\$ 300.00	1124006			
Additional per person rate - 26 to 50	X			2019	\$ 9.09	\$ 9.09	Y	\$ 10.00	1124006			
Additional per person rate - 51 to 75	X			2019	\$ 8.18	\$ 8.18	Y	\$ 9.00	1124006			
Additional per person rate 76 and over	X			2019	\$ 7.27	\$ 7.27	Y	\$ 8.00	1124006			
11.4 Libraries												
11.4.1 Internet & Wi-Fi Access												
Internet & Wi-Fi Access	X			2007	No Charge	No Charge	Y	No Charge				
11.4.2 Miscellaneous												
Lost / Damaged Items - Replacement		X	ATO Private Ruling		At Cost	At Cost	N	At Cost	1126003	0415		ATO Private Ruling
Headphones (per set)	X			2018	\$ 2.73	\$ 2.73	Y	\$ 3.00	1126004			
Tea, Coffee, Hot Chocolate (includes pod, UHT milk capsule, cup & lid)	X			2018	\$ 2.27	\$ 2.27	Y	\$ 2.50	1126004			
Library Bond for Library Programs/Special Events		X		2018	\$ 10.00	\$ 10.00	N	\$ 10.00	TRUST - THIRE06			Bond Per Booking (Per Family or Per Person)
11.4.3 Printing & Copying Costs												
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 Laminating Costs												
A4	X			2018	\$ 1.36	\$ 1.36	Y	\$ 1.50	1126004			
A3	X			2018	\$ 2.73	\$ 2.73	Y	\$ 3.00	1126004			
11.4.5 Book Sale												
Used Magazines	X			2018	\$ 0.45	\$ 0.45	Y	\$ 0.50	1126004			
Used Books (Paperback)	X			2018	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
Used Books (Hardcover)	X			2018	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
Used DVDs	X			2018	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021												
General Description	GST Treatment		Division 81 (ATO) Determination/AT O Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
FUNCTION 12 Transport												
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		
FUNCTION 13 Economic Services												
13.1 Tourism & Area Promotion												
13.1.1 Caravan Parks & Camping Grounds												
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
13.1.2 Building Control												
Uncertified Application for a Building Permit (min \$105.00)		X	31.8	2019	0.32%	0.32%	N	0.32%	1323004		Regulatory	Building Act 2011 - s. 16(1)
Certified Building Permit Class 1 or 10 (min \$105.00)		X	31.8	2019	0.19%	0.19%	N	0.19%	1323004		Regulatory	Building Act 2011
Certified Building Permit Class 2-9 (min \$105.00)		X	31.8	2019	0.09%	0.09%	N	0.09%	1323004		Regulatory	Building Act 2011
Demolition Permit Class 1 or 10		X	31.8	2019	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 16(1)
Demolition Permit Class 2 - 9 (for each storey of building)		X	31.8	2019	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 16(1)
Application to extend the time during which a building or demolition permit has effect		X	31.8	2019	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 32(3)(f)
Application for an Occupancy Permit for a completed building		X	31.8	2019	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 46
Application for a temporary Occupancy Permit for an incomplete building		X	31.8	2019	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 47
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis		X	31.8	2019	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 48
Application for a replacement Occupancy Permit for permanent change of the building's use or classification		X	31.8	2019	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 49
Application for an Occupancy Permit or Building Approval Certificate for registration of a strata scheme of re-subdivision (Per strata unit but not less than \$115.00)		X	31.8	2019	\$ 11.60	\$ 11.60	N	\$ 11.60	1323004		Regulatory	per Strata Unit. Not less than \$115.00 - s. 50(1) or (2)
Occupancy Permit for a building in respect of which unauthorised work has been done (min \$105.00)		X	31.8	2019	0.18%	0.18%	N	0.18%	1323004		Regulatory	Not less than \$105.00 - s. 51(2)
Building Approval Certificate for a building in respect of which unauthorised work has been done (min \$105.00)		X	31.8	2019	0.38%	0.38%	N	0.38%	1323004		Regulatory	Not less than \$105.00 - s. 51(3)
Application for a replacement Occupancy Permit for permanent change of the building's classification		X	31.8	2019	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 52(1)
Application for a Building Approval Certificate for an existing building where unauthorised work has not been done		X	31.8	2019	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 52(2)
Application to extend the time during which a Building Approval Certificate has effect		X	31.8	2019	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 65(3)(a)
Building Inspection Fee (per hour)	X			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	\$ 105.00	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Same calculation as for Building Permit based on change to contract value (but not less than \$105.00)
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

SHIRE OF DARDANUP

SHIRE OF DARDANUP - FEES & CHARGES 2020/2021												
General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2019/20	GST Excl 2020/21	GST	DRAFT FEES & CHARGES 2020/21	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
14.2.2 Events Application Fee												
Public Event - Free Entry or Community Group / Sporting Event		X	ATO Private Ruling	2011	\$ -	\$ -	N	\$ -				No Charge
Commercial Event <5000 people		X	ATO Private Ruling	2015	\$ 250.00	\$ 250.00	N	\$ 250.00	1123006			ATO Private Ruling
Commercial Event >5000 people		X	ATO Private Ruling	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			

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