



(Appendix ORD: 12.2)

(Under Separate Cover)

Annual Budget 2019/20

Administration Centre – Eaton
1 Council Drive | PO Box 7016
EATON WA 6232
Tel: 9724 0000 | Fax: 9724 0091
records@dardanup.wa.gov.au
www.dardanup.wa.gov.au

**ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

TABLE OF CONTENTS

		Page
Budget Introduction		
- Executive Summary	_____	1
- Budget Overview	_____	2
Budget Process	_____	3
Major Budget Influences	_____	3
- Budget Highlights & Analysis	_____	5
Operating Budget Highlights	_____	5
Operating Revenue Analysis	_____	6
Operating Expenditure Analysis	_____	7
Capital Works Budget	_____	8
Financial Statements		
- Statement of Comprehensive Income (Nature or Type)	_____	11
- Statement of Comprehensive Income (Program)	_____	13
- Statement of Cash Flows	_____	15
- Rate Setting Statement	_____	16
Notes to and Forming Part of the Financial Report		
	Note	
Rates & Service Charges	1	17
- Rating Information	1(a)	17
- Interest Charges & Instalments	1(b)	18
- Rating - Specified Area Rate	1(c)	19
- Rating - Service Charges	1(d)	19
- Rating - Rates Discounts	1(e)	19
- Rating - Waivers & Concessions	1(f)	19
Net Current Assets	2(a)	20
- Explanation of Difference in NCA & Surplus/(Deficit)	2(b)	21
- Significant Accounting Policies	2(c)	22
Reconciliation of Cash	3	23
Fixed Assets	4	24
- Acquisition of Assets	4(a)	24
- Disposal of Assets	4(b)	25
Asset Depreciation	5	26
Information on Borrowings	6	27
- Borrowings Repayments	6(a)	27
- New Borrowings	6(b)	27
- Unspent Borrowings	6(c)	28
- Credit Facilities	6(d)	28
Cash Backed Reserves	7	29
- Cash Backed Reserves - Movement	7(a)	29
- Cash Backed Reserves - Purposes	7(b)	30
Fees & Charges Revenue	8	31
Grant Revenue	9	31
Other Information	10	32
- Interest Earnings	10(a)	32
- Other Revenue	10(b)	32
- Auditors Remuneration	10(c)	32
- Interest Expenses (Finance Costs)	10(d)	32
- Elected Members Remuneration	10(e)	32
- Write Offs	10(f)	32
- Low Value Lease Expenses	10(g)	32
Major Land Transactions & Trading Undertakings	11	33
Interest in Joint Arrangements	12	33
Trust Funds	13	34
Significant Accounting Policies - Other Information	14	35
Significant Accounting Policies - Change in		
Accounting Policies	15	36
Budget Ratios	16	38
Budget Papers		39

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 2019.

The 2019/20 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 2018/2019 financial year reviewed and updated its four year Corporate Business Plan 2019/20 – 2022/23, ten year Long Term Financial Plan, Workforce Plan and Asset Management Plans. The ten year Strategic Community Plan 2018 – 2028 was adopted last financial year and is scheduled for an internal review during 2019/20.

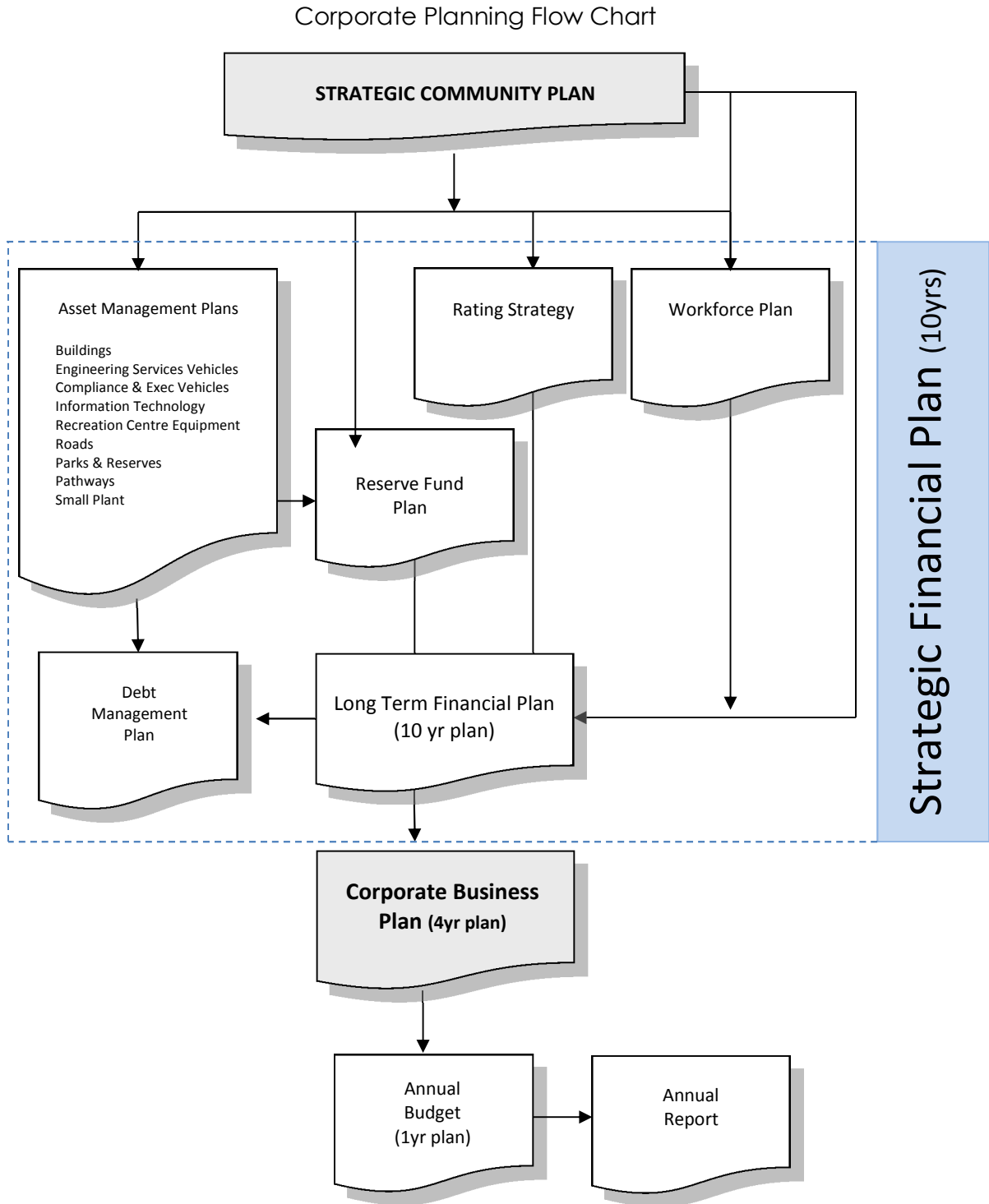
The 2019/20 Annual Budget has therefore been prepared taking into consideration these preceding reviews and incorporates relevant elements of the various strategies, plans and resolutions adopted by Council. This includes a 4.0% rate increase, Reserve transfers, workforce increases, loans, capital works and operational expenditure.

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

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

2 Budget Overview

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



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 2019/20 Annual Budget, which is included in this report, is for the year 1st July 2019 to 30th June 2020 and is prepared in accordance with the requirements outlined in the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards (AASB's).

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

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

The key dates for the budget process are summarised below:

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

2.2 Major Budget Influences

In preparing the 2019/20 budget, a number of internal and external influences have been taken into consideration, as they have a material influences.

Cost Increases

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

Salaries & Wages

Total Salaries & Wages (including superannuation) for 2019/20 is forecast to be \$10.425M. Key influences include;

- a. Fair Work Australia minimum wage increases.
- b. Increase in Full Time Equivalent (FTE) staffing from 116.78 FTE to 118.97 FTE.

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

Rates Revenue

- General Rates will increase by an average of 4.0%.
- Specified Area Rate for Bulk Waste Collection will generate \$100,000, representing a decrease of 8.41% on the previous year, with an average of \$22 per property.
- Specified Area Rate for Eaton Landscaping will generate \$244,800, representing an increase of 2.00% on the previous year, with an average of \$49 per property. The Specified Area Rate will be allocated as follows:
 - \$89,000 Eaton Parks & Reserves Upgrades;
 - \$155,800 allocated to maintenance of Millbridge Public Open Space.

Fees & Charges Revenue

- Development activity based fees are budgeted to remain in line with last year due to the subdued building market.
- Overall Fees & Charges revenue is forecast at \$3.15M.

Grant Revenue

- Federal Local Government Financial Assistance Grants are forecast to remain in line with last year, however some grants have been paid in advance in June 2019.
- Grants for the development of assets are forecast at \$3.80M. These relate to specific capital projects.
- Commonwealth Financial Assistance Grants to local governments are an important untied payment to councils from the Australian Government which are invested in essential community infrastructure and services. The Shire of Dardanup welcomes the payment of the grants and acknowledges the importance of this direct funding link between the Commonwealth and local government.
- The Shire of Dardanup also acknowledges and welcomes WA State Government grants and acknowledges the importance of this funding assistance link between the State and local government.

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

- Community Grants Scheme totalling \$49,880.
- \$6.71M Road Works Program.
- \$565,274 Pathways/Ancillary Program.
- \$854,154 Parks and Reserves Construction Expenditure.
- \$1.14M Building Construction Program.

Community Grants, Donations and Events

Council will donate over \$559,513 to community organisations, projects and events in the Shire and region. Donations include:

- \$10,000 Youth sporting and personal development sponsorships
- \$ 7,000 Small Business support
- \$ 4,500 Seniors Christmas Luncheons
- \$ 5,100 City of Bunbury for regional events
- \$ 5,000 Bunbury Geographe Gift
- \$15,000 Bunbury Regional Entertainment Centre
- \$11,730 Bunbury Wellington Economic Alliance
- \$ 2,000 Margaret River Regional Airport
- \$ 2,000 Crooked Brook Forest Association
- \$20,000 Ferguson Valley Marketing & Promotions Inc
- \$ 5,722 School Chaplaincy Service
- \$ 3,500 Eaton/Millbridge Community Project - Breakfast Club
- \$ 1,000 Eaton Lions Christmas hampers
- \$ 1,000 Dardanup & District Times
- \$ 9,000 Eaton Family Centre
- \$10,200 Community Donations (In Town Centre \$2,500)
- \$ 4,000 Public Art Competition
- \$12,000 Public Art Projects
- \$60,000 Events and Festivals
- \$13,378 Australia Day Breakfast (Eaton, Dardanup, Burekup)
- \$ 2,000 Thank a Volunteer Event
- \$ 1,500 Grandparents Day
- \$49,880 Minor Community Grants Scheme
- \$ 5,000 Bull & Barrel Festival
- \$ 2,040 Eaton Foreshore Festival Committee
- \$73,409 Library Programs
- \$ 5,000 Leeuwin Adventure Scholarships
- \$ 4,000 Skateboard competitions
- \$25,000 Minor/Community Events Assistance
- \$ 9,000 Minor Community Activities
- \$ 3,700 Peron Naturalist Partnership

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

	2019/20 Budget \$	2018/19 Budget \$	Change \$	Change %
Operating Revenue				
Rates	13,742,181	13,230,724	511,457	3.9%
Grants, Subsidies & Contributions	3,234,207	2,556,611	677,596	26.5%
Capital Grants, Subsidies & Contributions	3,804,088	2,678,617	1,125,471	42.0%
Profit on Sale of Assets	1,165,000	1,165,000	0	0%
Service Charges	0	0	0	0%
Fees & Charges	3,156,021	3,046,478	109,543	3.6%
Interest Earnings	507,656	461,485	46,171	10.0%
Other Revenue	27,540	27,450	0	0.0%
Total Operating Revenue	25,636,693	23,166,455	2,470,238	10.7%

Rates

(\$511,457 Increase)

Council has resolved to increase the rate in the dollar and minimum rate by 4.00%.

The budget includes two Specified Area Rates;

- Bulk Waste Collection - This will generate \$100,000. Payers of this rate will be serviced with 2 x green waste & 1 x hard waste collections per financial year.
- Eaton Landscaping – \$244,800 will be raised to fund maintenance of Millbridge gardens and capital projects in the Eaton town site.

Grants & Subsidies & Contributions – Operating

(\$677,596 Increase)

It is forecast that Council will receive \$3.23M in operational grants. While 50% of the 2019/20 Local Government Grants Commission General Purpose Grant of \$893,405 and Local Roads Grant revenue of \$498,125 was received in advance in June 2019, a significant contribution of \$1,000,000 by Citygate has boosted overall grants received. Council & staff continue to be very active in sourcing funding for projects as an alternative to general revenue.

Grants & Subsidies & Contributions – For the Development of Assets

(\$1,125,471 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 2018/19 include;

- State Government - Regional Road Group grants of \$1.32M.
- State Government - Road Black Spots Grants \$661k.
- State Government - Parks and Reserves Grant Funding \$332k.
- State Government – Building Construction \$590k.

Profit on Assets Disposals

(\$1,165,000 Increase)

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

Service Charges

No Service charges will be raised in 2019/20.

Fees & Charges

(\$109,543 Increase)

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

Interest Revenue

(\$46,171 Increase)

Interest revenue includes interest on investments and arrears on rates.

2.5 Operating Expenditure Analysis

Operating Expenditure	2019/20 Budget \$	2018/19 Budget \$	Change \$	Change %
Employee Costs	(11,153,410)	(10,405,885)	(747,525)	7.2%
Materials & Contracts	(4,675,148)	(4,454,315)	(220,833)	5.0%
Utility Charges	(561,970)	(526,745)	(35,225)	6.7%
Depreciation	(5,242,750)	(4,815,600)	(427,150)	8.9%
Loss on Assets Disposal	0	0	0	0.0%
Insurance	(282,982)	(268,756)	(14,226)	5.3%
Interest / Borrowing Cost	(113,943)	(147,890)	33,947	(23.0%)
Other	(374,638)	(383,200)	8,562	(2.2%)
Total Operating Expenditure	(22,404,841)	(21,002,391)	(1,402,450)	6.7%

a) Employee Costs

(\$747,525 Increase)

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

Key factors that relate to the increase include:

- Fair Work Australia minimum wage increases.
- Increase in Full Time Equivalent (FTE) staffing from 116.78 FTE to 118.97 FTE.
- Cap of 0.5% on Performance Based Salaries.
- One additional staff member contracted as the Bushfire Risk Planning Coordinator, funded through a DFES grant.

b) Materials & Contracts

(\$220,833 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

(\$35,225 Increase)

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

d) Depreciation

(\$427,150 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

(\$14,226 Increase)

The increase relates to an increase in cover resulting from a pending valuation of Council's buildings and other assets.

g) Interest Expense

(\$33,947 Decrease)

Relates to the interest repayment component on Council borrowings. One new loan of \$750,000 is to be raised during 2019/20, with the first repayment budgeted to occur in 2020/21.

h) Other Expenditure

(\$8,562 Decrease)

This represents non-specific expenditure.

2.6 Capital Works Budget

The 2019/20 Capital Works Budget forecasts total expenditure of \$8.455M, which is an increase of \$1.45M from last financial year.

Capital Works	2019/20 Budget \$	2018/19 Budget \$	Change \$	Change %
Land & Buildings	(1,148,280)	(1,456,479)	308,199	(21.2%)
Transport Infrastructure	(5,405,568)	(4,427,271)	(978,296)	22.1%
Parks & Reserves	(854,154)	(500,496)	(353,658)	70.7%
Bridges	0	0	0	0.0%
Vehicles	(546,108)	(572,130)	26,022	(4.5%)
Plant & Equipment	(26,000)	(26,000)	0	0.0%
Furniture & Fittings	(475,478)	(127,248)	(348,230)	273.7%
Total Capital Works	(8,455,588)	(7,109,624)	(1,345,963)	18.9%

Land & Buildings

Expenditure for 2019/20 includes:

- o Waterloo Bushfire Brigade Shed.
- o Eaton Family Centre.
- o Watson Street Reserve Toilets.
- o Wellington Mills Toilets.
- o Banksia Road Transfer Station Site Works.
- o Dardanup Hall.
- o Don Hewison Centre.
- o Wells Recreation Reserve Sporting Hard Courts.
- o Wells Recreation Reserve Clubrooms.

Land & Buildings continued

- Eaton Bowling Club Room redevelopment.
- Eaton Oval Clubrooms.
- Eaton Recreation Centre Upgrade.
- Dardanup Works Depot Decommission (former depot).
- Millars Creek Tourist Bay.
- Administration Centre/Library.

Roads

\$5.405M will be expended on capital road projects. This is additional to general maintenance of \$1.873M in the operating budget.

Parks & Gardens

\$854,154 is budgeted for upgrade to parks and reserves.

Major projects include;

- Peninsula Lakes Playground.
- Eaton Foreshore – Stages 2 and 3 Public Open Space and Landscaping.
- Eaton Foreshore – Boat Ramp and Jetty Upgrade.
- Millars Creek Lighting Upgrade.
- Millars Creek Fitness Trail.
- Gnomesville Master Plan.
- Burekup Entry Statement Signage.

Vehicles & Plant

\$546,108 will be expended on vehicles & plant. The expenditure relates to the acquisition of new vehicles and ongoing cyclical replacement of the existing vehicle fleet.

\$158,924 is forecast to be generated by the disposal of replaced vehicles (Appendix H).

Plant & Equipment

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

Furniture & Equipment

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

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

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

Shire of Dardanup
1 Council Drive
PO Box 7016
EATON WA 6232
PH (08) 9724 0000
FAX (08) 9724 0091
records@dardanup.wa.gov.au

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	13,742,181	13,104,140	13,230,724
Operating grants, subsidies and contributions	9	3,234,207	2,003,881	2,556,611
Fees and charges	8	3,156,021	3,015,817	3,046,478
Service charges	1(d)	0	0	0
Interest earnings	10(a)	507,656	568,420	461,485
Other revenue	10(b)	27,540	27,540	27,540
		20,667,605	18,719,798	19,322,838
Expenses				
Employee costs		(11,153,410)	(10,494,203)	(10,405,885)
Materials and contracts		(4,675,148)	(4,319,350)	(4,454,315)
Utility charges		(561,970)	(523,289)	(526,745)
Depreciation on non-current assets	5	(5,242,750)	(4,809,100)	(4,815,600)
Interest expenses	10(d)	(113,943)	(132,511)	(147,890)
Insurance expenses		(282,982)	(276,038)	(268,756)
Other expenditure		(374,638)	(390,737)	(383,200)
		(22,404,841)	(20,945,228)	(21,002,391)
Subtotal		(1,737,236)	(2,225,430)	(1,679,553)
Non-operating grants, subsidies and contributions	9	3,804,088	3,123,459	2,678,617
Profit on asset disposals	4(b)	1,165,000	0	1,165,000
Loss on asset disposals	4(b)	0	(24,320)	0
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		4,969,088	3,099,139	3,843,618
Net result		3,231,852	873,709	2,164,065
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		3,231,852	873,709	2,164,065

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

FOR THE YEAR ENDED 30TH JUNE 2020

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 13 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 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 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

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 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 expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		1,550	1,550	1,550
General purpose funding		15,474,534	14,846,205	14,175,298
Law, order, public safety		410,591	209,481	389,216
Health		20,150	15,150	15,150
Education and welfare		3,500	13,353	8,000
Community amenities		1,504,690	1,403,458	1,425,754
Recreation and culture		2,834,702	1,832,868	2,960,145
Transport		178,301	147,360	112,394
Economic services		101,580	94,919	90,009
Other property and services		138,007	155,454	145,322
		20,667,605	18,719,798	19,322,838
Expenses excluding finance costs	5,10(c)(e)(f)(g)			
Governance		(1,282,266)	(383,872)	(1,081,087)
General purpose funding		(409,569)	(1,095,210)	(370,229)
Law, order, public safety		(1,661,176)	(1,560,003)	(1,518,810)
Health		(564,913)	(544,145)	(537,987)
Education and welfare		(826,305)	(818,457)	(855,970)
Community amenities		(2,832,799)	(2,347,049)	(2,555,969)
Recreation and culture		(8,091,550)	(7,625,121)	(7,720,105)
Transport		(5,776,472)	(5,543,482)	(5,371,954)
Economic services		(593,692)	(541,073)	(543,617)
Other property and services		(252,156)	(354,305)	(298,772)
		(22,290,898)	(20,812,717)	(20,854,500)
Finance costs	6, 10(d)			
Community amenities		0	0	(15,379)
Recreation and culture		(69,054)	(79,615)	(79,615)
Transport		(25,841)	(28,387)	(28,387)
Economic services		(7,381)	(8,858)	(8,858)
Other property and services		(11,667)	(15,651)	(15,651)
		(113,943)	(132,511)	(147,890)
Subtotal		(1,737,236)	(2,225,430)	(1,679,552)
Non-operating grants, subsidies and contributions	9	3,804,088	3,123,459	2,678,617
Profit on disposal of assets	4(b)	1,165,000	0	1,165,000
(Loss) on disposal of assets	4(b)	0	(24,320)	0
		4,969,088	3,099,139	3,843,617
Net result		3,231,852	873,709	2,164,065
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		3,231,852	873,709	2,164,065

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

FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

COMMUNITY VISION

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

PROGRAM NAME	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.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		13,742,181	13,128,945	13,225,724
Operating grants, subsidies and contributions		3,234,207	1,754,520	2,556,611
Fees and charges		3,156,021	3,015,817	3,046,478
Interest earnings		507,656	574,388	461,485
Goods and services tax		0	6,110	0
Other revenue		27,540	27,540	27,540
		20,667,605	18,507,320	19,317,838
Payments				
Employee costs		(11,128,710)	(10,402,280)	(10,391,885)
Materials and contracts		(4,675,148)	(4,226,107)	(4,468,315)
Utility charges		(561,970)	(523,289)	(526,745)
Interest expenses		(113,943)	(135,251)	(147,890)
Insurance expenses		(282,982)	(276,038)	(268,756)
Other expenditure		(374,638)	(390,737)	(383,200)
		(17,137,391)	(15,953,702)	(16,186,791)
Net cash provided by (used in) operating activities	3	3,530,214	2,553,618	3,131,047
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,195,866)	(2,198,715)	(2,181,857)
Payments for construction of infrastructure	4(a)	(6,259,722)	(5,021,767)	(4,927,767)
Non-operating grants, subsidies and contributions used for the development of assets	9	3,804,088	3,123,459	2,678,617
Proceeds from sale of plant & equipment	4(b)	1,323,924	264,666	1,393,942
Net cash provided by (used in) investing activities		(3,327,576)	(3,832,357)	(3,037,065)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(279,748)	(362,287)	(394,246)
Proceeds from self supporting loans	6(a)	0	32,936	32,936
Proceeds from new borrowings	6(b)	750,000	0	750,000
Net cash provided by (used in) financing activities		470,252	(329,350)	388,691
Net increase (decrease) in cash held		672,891	(1,608,089)	482,674
Cash at beginning of year		16,224,486	17,832,573	13,942,857
Cash and cash equivalents at the end of the year	3	16,897,376	16,224,485	14,425,531

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	301,183	303,456	199,000
		301,183	303,456	199,000
Revenue from operating activities (excluding rates)				
Governance		1,550	1,550	1,550
General purpose funding		2,077,153	2,093,659	1,293,752
Law, order, public safety		410,591	209,481	389,216
Health		20,150	15,150	15,150
Education and welfare		3,500	13,353	8,000
Community amenities		1,504,690	1,403,458	1,425,754
Recreation and culture		2,834,702	1,832,868	2,960,145
Transport		178,301	147,360	112,394
Economic services		101,580	94,919	90,009
Other property and services		1,303,007	155,454	1,310,322
		8,435,224	5,967,252	7,606,292
Expenditure from operating activities				
Governance		(1,282,266)	(383,872)	(1,081,087)
General purpose funding		(409,569)	(1,095,210)	(370,229)
Law, order, public safety		(1,661,176)	(1,560,003)	(1,518,810)
Health		(564,913)	(544,145)	(537,987)
Education and welfare		(826,305)	(818,457)	(855,970)
Community amenities		(2,832,799)	(2,347,049)	(2,571,348)
Recreation and culture		(8,160,604)	(7,704,931)	(7,799,720)
Transport		(5,802,313)	(5,578,040)	(5,400,341)
Economic services		(601,073)	(549,931)	(552,475)
Other property and services		(263,823)	(387,910)	(314,423)
		(22,404,841)	(20,969,548)	(21,002,390)
Non-cash amounts excluded from operating activities	2 (b)(ii)	4,077,750	4,895,504	3,650,600
Amount attributable to operating activities		(9,590,684)	(9,803,336)	(9,546,498)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	3,804,088	3,123,459	2,678,618
Purchase property, plant and equipment	4(a)	(2,195,866)	(2,198,715)	(2,181,857)
Purchase and construction of infrastructure	4(a)	(6,259,722)	(5,021,767)	(4,927,767)
Proceeds from disposal of assets	4(b)	1,323,924	264,666	1,393,942
Amount attributable to investing activities		(3,327,575)	(3,832,357)	(3,037,064)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(279,748)	(362,287)	(394,246)
Proceeds from new borrowings	6(b)	750,000	0	750,000
Proceeds from self supporting loans	6(a)	0	32,936	32,936
Transfers to cash backed reserves (restricted assets)	7(a)	(6,853,403)	(3,851,553)	(5,731,789)
Transfers from cash backed reserves (restricted assets)	7(a)	6,036,256	5,365,234	5,171,234
Amount attributable to financing activities		(346,895)	1,184,330	(171,865)
Budgeted deficiency before general rates		(13,265,154)	(12,451,363)	(12,755,427)
Estimated amount to be raised from general rates	1	13,397,381	12,752,546	12,881,546
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	132,227	301,183	126,119

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
General Rates - GRV: Residential	0.100662	3,085	55,836,980	5,620,662	0	0	5,620,662	5,309,324	5,309,324
General Rates - GRV: Commercial	0.100662	54	13,605,420	1,369,549	0	0	1,369,549	1,315,359	1,315,359
General Rates - GRV: Industrial	0.100662	65	7,529,898	757,975	0	0	757,975	727,562	727,562
General Rates - GRV: Small Holding	0.100662	360	8,010,860	806,389	0	0	806,389	761,329	761,329
General Rates - GRV: Interim and Back Rates	0.100662	0	0	0	124,249	0	124,249	100,000	230,000
Unimproved valuations									
General Rates - UV: Broad Acre Rural	0.006259	488	273,051,000	1,709,026	0	0	1,709,026	1,644,349	1,644,349
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		4,052	358,034,158	10,263,601	124,249	0	10,387,850	9,857,923	9,987,923
Minimum payment	\$								
Gross rental valuations									
General Rates - GRV: Residential	1,547.50	1,662	21,419,776	2,571,945	0	0	2,571,945	2,484,960	2,484,960
General Rates - GRV: Commercial	1,547.50	7	61,400	10,833	0	0	10,833	10,416	10,416
General Rates - GRV: Industrial	1,547.50	52	629,150	80,470	0	0	80,470	77,376	77,376
General Rates - GRV: Small Holding	1,547.50	72	607,980	111,420	0	0	111,420	104,160	104,160
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	135	20,540,600	208,913	0	0	208,913	191,952	191,952
General Rates - UV: Mining	1,547.50	20	372,699	30,950	0	0	30,950	29,759	29,759
General Rates - UV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0
Sub-Totals		1,948	43,631,605	3,014,531	0	0	3,014,531	2,898,623	2,898,623
		6,000	401,665,763	13,278,132	124,249	0	13,402,381	12,756,546	12,886,546
Discounts/concessions (Refer note 1(e))							(5,000)	(4,000)	(5,000)
Total amount raised from general rates							13,397,381	12,752,546	12,881,546
Specified area rates (Refer note 1(c))							344,800	351,594	349,178
Total rates							13,742,181	13,104,140	13,230,724

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 2019/20 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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

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	12/09/2019	0.00	0.0%	11.0%
Option two				
Instalment Plan Administrative Charge \$39.00				
First Instalment	12/09/2019	0.00	5.5%	11.0%
Second Instalment	14/11/2019	13.00	5.5%	11.0%
Third Instalment	16/01/2020	13.00	5.5%	11.0%
Fourth Instalment	19/03/2020	13.00	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	92,421	89,735	89,735
Instalment plan interest earned	69,924	69,250	67,275
Unpaid rates and service charge interest earned	62,705	62,100	62,100
	225,050	221,085	219,110

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2019/20 Budget specified area rate revenue	2019/20 Interim specified area rate revenue	2019/20 Back specified area rate revenue	2019/20 Total budget specified area rate revenue	2018/19 Actual revenue	2018/19 Budget revenue
		\$	\$	\$	\$	\$	\$	\$	\$
Specified area rate									
Bulk Waste Collection	GRV	0.001315	76,020,628	100,000	0	0	100,000	110,053	109,178
Eaton Landscaping	GRV	0.002925	83,685,278	244,800	0	0	244,800	241,541	240,000
			159,705,906	344,800	0	0	344,800	351,594	349,178

	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		4,586	100,000	0	0
Eaton Landscaping		4,363	244,800	89,000	62,494
			344,800	89,000	62,494

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
			\$	\$	\$	
Rates Written Off			5,000	4,000	5,000	
			5,000	4,000	5,000	

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2020.

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
Note	\$	\$	\$	\$	
Composition of estimated net current assets					
Current assets					
Cash - unrestricted	3	1,850,926	1,995,183	1,995,183	939,793
Cash - restricted reserves	3	15,046,450	14,229,303	14,229,303	13,485,739
Receivables		1,056,000	1,056,000	1,056,000	1,531,309
Inventories		20,000	20,000	20,000	24,600
		17,973,376	17,300,486	17,300,486	15,981,440
Less: current liabilities					
Trade and other payables		(1,535,000)	(1,535,000)	(1,535,000)	(1,170,521)
Contract liabilities		(550,594)	(550,594)	0	0
Long term borrowings		(750,000)	(279,748)	(279,748)	(718,042)
Provisions		(1,259,700)	(1,235,000)	(1,235,000)	(1,199,062)
		(4,095,294)	(3,600,342)	(3,049,748)	(3,087,625)
Net current assets		13,878,082	13,700,144	14,250,738	12,893,816

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from 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.

	Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency					
Net current assets	2	13,878,082	13,700,144	14,250,738	12,893,816
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	(15,046,450)	(14,229,303)	(14,229,303)	(13,485,739)
Add: Current liabilities associated with restricted assets					
- Unspent grants, contributions and reimbursements		542,594	542,594	0	0
- Developer contributions		8,000	8,000	0	0
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings		750,000	279,748	279,748	718,042
Adjusted net current assets - surplus/(deficit)		132,227	301,183	301,183	126,119
(ii) 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)	(1,165,000)	0	0	(1,165,000)
Add: Movement in non current provisions		0	62,084	62,084	0
Add: Loss on disposal of assets	4(b)	0	24,320	24,320	0
Add: Change in accounting policies	15	0	3,843,620	0	0
Add: Depreciation on assets	5	5,242,750	4,809,100	4,809,100	4,815,600
Non cash amounts excluded from operating activities		4,077,750	8,739,124	4,895,504	3,650,600

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (c). 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.

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.

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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	1,850,926	1,995,183	939,793
Cash - restricted	15,046,450	14,229,303	13,485,739
	16,897,376	16,224,485	14,425,531
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Information Technology Reserve	171,750	200,072	4,496
Road Safety Programs Reserve	4,227	4,202	1,735
Tourism Reserve	11,685	6,389	6,376
Executive & Compliance Vehicle Reserve	273,571	329,068	99,546
Employee Relief Reserve	228,919	222,512	226,872
Employee Leave Entitlements Reserve	26,090	9,868	5,080
Refuse Site Environmental Works Reserve	48,395	48,111	47,043
Meat Inspection Reserve	0	5,228	5,197
Recycling Education Reserve	38,910	60,929	60,080
Eaton Recreation Centre - Equipment Reserve	45,017	331,172	329,443
Council Land Development Reserve	4,259	14,234	11,223
Sale of Land Reserve	4,478,671	2,243,767	4,442,516
Accrued Salaries Reserve	313,056	336,221	337,800
Carried Forward Projects Reserve	779,047	2,078,823	336,403
Strategic Planning Studies Reserve	107,467	203,087	117,326
Town Planning Consultancy Reserve	20,015	39,898	18,538
Parks & Reserves Upgrades Reserve	574,209	549,369	477,409
Election Expenses Reserve	995	23,489	23,867
Pathways Reserve	125,978	45,585	96,702
Asset / Rates Revaluation Reserve	270,686	283,302	111,816
Refuse & Recycling Bin Replacement Reserve	32,302	54,174	53,843
Emergency Services Reserve	10,325	10,325	10,262
Small Plant & Equipment Reserve	0	15,280	15,290
Storm Water Reserve	142,289	101,175	101,593
Fire Control Reserve	1,179	1,112	1,104
Collie River (Eaton Drive) Bridge Construction Reserve	1,665,174	1,656,975	1,655,163
Eaton Drive - Access Construction Reserve	163,754	164,886	73,247
Eaton Drive - Scheme Construction Reserve	940,251	939,044	1,026,086
Contribution to Works Reserve	613,137	609,544	603,596
Unspent Grants Reserve	1,055,412	1,074,997	277,360
Swimming Pool Inspection Reserve	0	0	11,934
Unspent Specified Area Rate - Bulk Waste Collection	69,614	69,206	61,029
Unspent Specified Area Rate - Eaton Landscaping	60,316	33,285	33,815
Dardanup Community Centre Design Reserve	0	1,128	3,553
Dardanup Public Library Reserve	0	4,365	2,321
Wells Park Hard Courts Reserve	0	4,097	1,837
Wells Park Clubroom Reserve	0	9,744	4,985
Wells Park Clubroom Design Reserve	0	1,285	475
Wells Park Car Park Reserve	0	12,904	6,515
Dardanup Community Centre Reserve	7,330	7,330	500
Plant & Engineering Equipment Reserve	694,933	815,945	803,960
Road Construction & Major Maintenance Reserve	120,270	366,709	136,362
Building Maintenance Reserve	1,264,651	1,240,467	1,203,630
Wanju Developer Contribution Plan - Unspent Loan Reserve	648,802	0	637,811
Dardanup Expansion Developer Contribution Plan Reserve	33,764	0	0
	15,046,450	14,229,303	13,485,739
Reconciliation of net cash provided by operating activities to net result			
Net result	3,231,852	873,709	2,164,065
Depreciation	5,242,750	4,809,100	4,815,600
(Profit)/loss on sale of asset	(1,165,000)	24,320	(1,165,000)
(Increase)/decrease in receivables	0	(216,770)	(5,000)
(Increase)/decrease in inventories	0	(5,977)	2,500
Increase/(decrease) in payables	(3,843,620)	86,418	(36,500)
Increase/(decrease) in employee provisions	24,700	106,277	34,000
Change in accounting policies transferred to retained surplus (refer to Note 15)	3,843,620	0	0
Grants/contributions for the development of assets	(3,804,088)	(3,123,459)	(2,678,617)
Net cash from operating activities	3,530,214	2,553,618	3,131,047

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2019/20 Budget total	2018/19 Actual total	2018/19 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			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - non-specialised	0	0	426,107	21,776	0	0	52,765	394,733	50,777	2,122	200,000	1,148,280	1,617,763	1,456,479
Furniture and equipment	25,000	0	0	0	0	0	0	391,419	0	0	59,059	475,478	99,261	127,248
Plant and equipment	0	0	0	0	0	0	20,000	0	6,000	0	0	26,000	34,262	26,000
Motor Vehicles	0	0	0	0	0	0	0	103,122	300,186	0	142,800	546,108	447,429	572,130
	25,000	0	426,107	21,776	0	0	72,765	889,274	356,963	2,122	401,859	2,195,866	2,198,715	2,181,857
<i>Infrastructure</i>														
Infrastructure - Roads	0	0	0	0	0	0	0	0	4,855,294	0	0	4,855,294	3,824,422	4,192,406
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	550,274	0	0	550,274	252,505	234,865
Infrastructure - Parks and Ovals	0	0	0	0	0	0	0	854,154	0	0	0	854,154	574,840	500,496
Infrastructure - Bridges	0	0	0	0	0	0	0	0	0	0	0	0	370,000	0
	0	0	0	0	0	0	0	854,154	5,405,568	0	0	6,259,722	5,021,767	4,927,767
Total acquisitions	25,000	0	426,107	21,776	0	0	72,765	1,743,428	5,762,531	2,122	401,859	8,455,588	7,220,482	7,109,624

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Health	0	0	0	0	13,000	13,000	0	0	13,303	13,303	0	0
Recreation and culture	45,127	45,127	0	0	7,216	7,021	0	(195)	0	0	0	0
Transport	58,274	58,274	0	0	76,020	69,849	0	(6,171)	49,639	49,639	0	0
Other property and services	55,523	1,220,523	1,165,000	0	192,750	174,796	0	(17,954)	166,000	1,331,000	1,165,000	0
	158,924	1,323,924	1,165,000	0	288,986	264,666	0	(24,320)	228,942	1,393,942	1,165,000	0
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	1,165,000	1,165,000	0	0	0	0	0	0	1,165,000	1,165,000	0
Motor Vehicles	158,924	158,924	0	0	288,986	264,666	0	(24,320)	228,942	228,942	0	0
	158,924	1,323,924	1,165,000	0	288,986	264,666	0	(24,320)	228,942	1,393,942	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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Motor Vehicles
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks and Ovals
Infrastructure - Bridges

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
	162,900	130,000	130,000
	33,700	33,500	33,500
	19,500	20,000	20,000
	44,250	40,500	40,500
	797,400	781,000	781,000
	3,615,200	3,300,000	3,300,000
	0	500	500
	569,800	503,600	510,100
	5,242,750	4,809,100	4,815,600
	806,600	900,746	900,746
	133,500	103,361	103,361
	50,150	19,653	19,653
	532,500	98,626	105,126
	2,505,000	2,038,354	2,038,354
	205,000	155,641	155,641
	335,000	324,236	324,236
	190,000	219,900	219,900
	485,000	948,583	948,583
	5,242,750	4,809,100	4,815,600

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.

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

Buildings - non-specialised	50 Years
Buildings - specialised	50 Years
Furniture and equipment	5 to 10 Years
Plant and equipment	5 to 10 Years
Motor Vehicles	10 Years
Work In Progress	Nil
Infrastructure Assets	
Roads - Sealed	30 Years
Roads - Unsealed (formed)	60 Years
Roads - Gravel	60 Years
Infrastructure - Footpaths	50 Years
Infrastructure - Drainage	75 Years
Infrastructure - Parks and Ovals	20 Years
Infrastructure - Bridges	60 Years

DEPRECIATION (CONTINUED)

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

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

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.

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal 1 July 2018	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
		\$	\$	\$	\$			\$	\$	\$			\$	\$	\$
Community amenities															
Wanju Developer Contribution Plan/Waterloo Indus	0	750,000	0	0	750,000	0	0	0	0	0	0	750,000	31,958	15,379	718,042
Recreation and culture															
Eaton Recreation Centre - Loan 59	363,773	0	83,083	22,423	280,690	442,109	0	78,336	27,647	363,773	442,109	0	78,336	27,647	363,773
Eaton Recreation Centre Extensins - Loan 63	21,440	0	21,440	1,146	0	41,655	0	20,215	2,518	21,440	41,655	0	20,215	2,518	21,440
Fitness Equipment - Loan 68	21,070	0	21,070	413	0	62,190	0	41,120	2,082	21,070	62,190	0	41,120	2,082	21,070
Glen Huon Oval Club Rooms - Loan 69	1,005,108	0	39,638	45,072	965,470	1,043,266	0	38,158	46,809	1,005,108	1,043,266	0	38,158	46,809	1,005,108
Eaton Bowling Club (SSL) - Loan 67	0	0	0	0	0	32,935	0	32,935	559	0	32,936	0	32,936	559	0
Transport															
Depot Land - Land 66	559,417	0	56,313	25,841	503,104	613,506	0	54,089	28,387	559,417	613,506	0	54,089	28,387	559,417
Economic services															
Gravel Pit Land - Panizza Road - Loan 61	113,015	0	22,465	7,381	90,550	134,131	0	21,116	8,858	113,015	134,131	0	21,116	8,858	113,015
Other property and services															
Administration Building - Loan 49	0	0	0	0	0	42,965	0	42,965	1,393	0	42,965	0	42,965	1,393	0
Administration Building Extensions - Loan 65	159,042	0	35,739	11,667	123,303	192,395	0	33,353	14,258	159,042	192,395	0	33,353	14,258	159,042
	2,242,865	750,000	279,748	113,943	2,713,117	2,572,217	0	329,352	131,952	2,242,865	2,572,217	750,000	361,310	147,331	2,960,907
Self Supporting Loans															
Eaton Bowling Club (SSL) - Loan 67	0	0	0	0	0	32,935	0	32,935	559	0	32,936	0	32,936	559	0
	0	0	0	0	0	32,935	0	32,935	559	0	32,936	0	32,936	559	0
	2,242,865	750,000	279,748	113,943	2,713,117	2,605,152	0	362,287	132,511	2,242,865	2,605,153	750,000	394,246	147,890	2,960,907

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

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	3.30%	750,000	165,673	105,000	645,000
					750,000	165,673	105,000	645,000

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 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	20,000
Total amount of credit unused	265,000	265,000	270,000
Loan facilities			
Loan facilities in use at balance date	2,713,117	2,242,865	2,960,907

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Information Technology Reserve	200,072	401,006	(429,328)	171,750	275,043	181,464	(256,435)	200,072	85,911	175,020	(256,435)	4,496
Road Safety Programs Reserve	4,202	25	0	4,227	4,106	96	0	4,202	1,708	27	0	1,735
Tourism Reserve	6,389	5,296	0	11,685	6,242	147	0	6,389	6,280	96	0	6,376
Executive & Compliance Vehicle Reserve	329,068	51,603	(107,100)	273,571	291,095	160,921	(122,948)	329,068	206,755	81,791	(189,000)	99,546
Employee Relief Reserve	222,512	6,407	0	228,919	207,110	15,402	0	222,512	208,723	18,149	0	226,872
Employee Leave Entitlements Reserve	9,868	16,222	0	26,090	0	9,868	0	9,868	0	5,080	0	5,080
Refuse Site Environmental Works Reserve	48,111	284	0	48,395	81,203	1,908	(35,000)	48,111	81,319	724	(35,000)	47,043
Meat Inspection Reserve	5,228	0	(5,228)	0	5,108	120	0	5,228	5,116	81	0	5,197
Recycling Education Reserve	60,929	228	(22,247)	38,910	80,590	1,894	(21,555)	60,929	80,706	929	(21,555)	60,080
Eaton Recreation Centre - Equipment Reserve	331,172	100,264	(386,419)	45,017	308,666	57,254	(34,748)	331,172	309,072	55,119	(34,748)	329,443
Council Land Development Reserve	14,234	25	(10,000)	4,259	5,715	15,134	(6,615)	14,234	3,668	15,055	(7,500)	11,223
Sale of Land Reserve	2,243,767	2,234,904	0	4,478,671	2,255,132	53,001	(64,366)	2,243,767	2,266,508	2,234,258	(58,250)	4,442,516
Accrued Salaries Reserve	336,221	51,835	(75,000)	313,056	328,500	51,471	(43,750)	336,221	331,872	49,678	(43,750)	337,800
Carried Forward Projects Reserve	2,078,823	12,230	(1,312,006)	779,047	2,968,544	73,768	(963,489)	2,078,823	1,725,897	18,255	(1,407,749)	336,403
Strategic Planning Studies Reserve	203,087	630	(96,250)	107,467	209,415	9,922	(16,250)	203,087	154,636	6,940	(44,250)	117,326
Town Planning Consultancy Reserve	39,898	5,117	(25,000)	20,015	84,903	6,995	(52,000)	39,898	44,990	5,548	(32,000)	18,538
Parks & Reserves Upgrades Reserve	549,369	203,074	(178,234)	574,209	339,392	217,977	(8,000)	549,369	259,794	217,615	0	477,409
Election Expenses Reserve	23,489	22,506	(45,000)	995	966	22,523	0	23,489	996	22,871	0	23,867
Pathways Reserve	45,585	150,630	(70,237)	125,978	112,292	152,639	(219,346)	45,585	96,614	151,832	(151,744)	96,702
Asset / Rates Revaluation Reserve	283,302	52,430	(66,046)	270,686	228,922	64,380	(10,000)	283,302	61,563	60,253	(10,000)	111,816
Refuse & Recycling Bin Replacement Reserve	54,174	319	(22,191)	32,302	52,930	1,244	0	54,174	53,007	836	0	53,843
Emergency Services Reserve	10,325	0	0	10,325	10,088	237	0	10,325	10,103	159	0	10,262
Small Plant & Equipment Reserve	15,280	0	(15,280)	0	10,044	5,236	0	15,280	10,051	5,239	0	15,290
Storm Water Reserve	101,175	41,114	0	142,289	50,000	51,175	0	101,175	50,000	51,593	0	101,593
Fire Control Reserve	1,112	10,392	(10,325)	1,179	1,086	26	0	1,112	1,087	17	0	1,104
Collie River (Eaton Drive) Bridge Construction Reser	1,656,975	9,767	(1,568)	1,665,174	1,627,719	38,256	(9,000)	1,656,975	1,638,032	21,459	(4,328)	1,655,163
Eaton Drive - Access Construction Reserve	164,886	972	(2,104)	163,754	163,738	3,848	(2,700)	164,886	73,654	1,161	(1,568)	73,247
Eaton Drive - Scheme Construction Reserve	939,044	5,535	(4,328)	940,251	920,705	21,639	(3,300)	939,044	1,008,344	19,846	(2,104)	1,026,086
Contribution to Works Reserve	609,544	3,593	0	613,137	585,777	23,767	0	609,544	584,368	19,228	0	603,596
Unspent Grants Reserve	1,074,997	712,952	(732,537)	1,055,412	1,611,237	732,404	(1,268,644)	1,074,997	950,773	4,183	(677,596)	277,360
Swimming Pool Inspection Reserve	0	0	0	0	26,852	631	(27,483)	0	21,751	183	(10,000)	11,934
Unspent Specified Area Rate - Bulk Waste Collection	69,206	408	0	69,614	67,617	1,589	0	69,206	60,082	947	0	61,029
Unspent Specified Area Rate - Eaton Landscaping	33,285	89,525	(62,494)	60,316	0	33,285	0	33,285	0	33,815	0	33,815
Dardanup Community Centre Design Reserve	1,128	0	(1,128)	0	1,102	26	0	1,128	3,498	55	0	3,553
Dardanup Public Library Reserve	4,365	0	(4,365)	0	4,264	101	0	4,365	2,285	36	0	2,321
Wells Park Hard Courts Reserve	4,097	0	(4,097)	0	4,003	94	0	4,097	1,808	29	0	1,837
Wells Park Clubroom Reserve	9,744	0	(9,744)	0	9,520	224	0	9,744	4,908	77	0	4,985
Wells Park Clubroom Design Reserve	1,285	0	(1,285)	0	1,255	30	0	1,285	468	7	0	475
Wells Park Car Park Reserve	12,904	0	(12,904)	0	12,607	297	0	12,904	6,414	101	0	6,515
Dardanup Community Centre Reserve	7,330	0	0	7,330	7,162	168	0	7,330	492	8	0	500
Plant & Engineering Equipment Reserve	815,945	159,072	(280,084)	694,933	768,934	223,072	(176,061)	815,945	765,922	217,502	(179,464)	803,960
Road Construction & Major Maintenance Reserve	366,709	1,521,421	(1,767,860)	120,270	649,498	1,365,265	(1,648,054)	366,709	432,547	1,352,618	(1,648,803)	136,362
Building Maintenance Reserve	1,240,467	301,051	(276,867)	1,264,651	1,363,902	252,055	(375,490)	1,240,467	1,313,462	245,558	(355,390)	1,203,630
Wanju Developer Contribution Plan - Unspent Loan F	0	648,802	0	648,802	0	0	0	0	0	637,811	0	637,811
Dardanup Expansion Developer Contribution Plan Re	0	33,764	0	33,764	0	0	0	0	0	0	0	0
	14,229,303	6,853,403	(6,036,256)	15,046,450	15,742,984	3,851,553	(5,365,234)	14,229,303	12,925,184	5,731,789	(5,171,234)	13,485,739

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
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 consists of cash backed salaries and wages allocation paid annually into this reserve over a period of 10 financial years to meet the additional cash flow in each eleventh year when 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.
Wanju Developer Contribution Plan - Unspent Loan Reserve	As required.	Established to hold unspent loan funds raised for the Wanju 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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	800	800	800
General purpose funding	140,521	142,620	142,620
Law, order, public safety	103,460	101,570	96,460
Health	20,100	15,100	15,100
Education and welfare	0	0	0
Housing	0	0	0
Community amenities	1,399,005	1,281,239	1,310,934
Recreation and culture	1,343,055	1,335,869	1,343,055
Transport	4,000	5,600	4,000
Economic services	101,080	94,419	89,509
Other property and services	44,000	38,600	44,000
	3,156,021	3,015,817	3,046,478

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

Governance	750	750	750
General purpose funding	1,428,976	1,382,619	689,647
Law, order, public safety	307,131	107,911	292,756
Health	50	50	50
Education and welfare	3,500	13,353	8,000
Housing	0	0	0
Community amenities	5,685	12,166	5,642
Recreation and culture	1,246,847	255,458	1,377,090
Transport	146,761	114,220	80,854
Economic services	500	500	500
Other property and services	94,007	116,854	101,322
	3,234,207	2,003,881	2,556,611

Non-operating grants, subsidies and contributions

Governance	0	0	0
General purpose funding	0	0	0
Law, order, public safety	393,909	712,743	456,609
Health	0	0	0
Education and welfare	0	0	0
Housing	0	0	0
Community amenities	0	0	0
Recreation and culture	715,723	611,416	385,808
Transport	2,694,456	1,799,300	1,836,200
Economic services	0	0	0
Other property and services	0	0	0
	3,804,088	3,123,459	2,678,617

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	312,957	370,000	230,040
- Other funds	60,000	65,000	100,000
Late payment of fees and charges *	2,070	2,070	2,070
Other interest revenue (refer note 1b)	132,629	131,350	129,375
	507,656	568,420	461,485
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.			
(b) Other revenue			
Other	27,540	27,540	27,540
	27,540	27,540	27,540
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	20,000	9,162	9,162
Other services	3,242	13,242	13,242
	23,242	22,404	22,404
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	113,943	132,511	147,890
	113,943	132,511	147,890
(e) Elected members remuneration			
Meeting fees	109,395	113,076	108,316
Mayor/President's allowance	25,870	29,616	25,614
Deputy Mayor/President's allowance	6,467	7,737	6,403
Travelling expenses	11,220	11,000	11,000
Telecommunications allowance	22,050	22,458	22,050
	175,002	183,887	173,383
(f) Write offs			
General rate	5,000	4,000	5,000
	5,000	4,000	5,000
(g) Low Value lease expenses			
Office equipment	272,745	228,830	228,830
Plant and equipment	19,208	12,000	12,000
	291,953	240,830	240,830

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At inception of a contract, an entity shall assess 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 lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

LEASES (CONTINUED)

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

12. INTERESTS IN JOINT ARRANGEMENTS

The Shire of Dardanup together with 11 other regional local governments have established the 'South West Library Consortium' for the purpose of supplying a universal Library Management Software (LMS) System to all consortia members which can be accessed and fully utilised by all 12 participating Councils.

The Shire of Dardanup is responsible for the management of the library management system contract. The 2019/20 annual budget includes a provision for the forecast expenditure and revenue associated with this joint venture.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

13. 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 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Retention Bonds	346,836	6,937	0	353,773
Key Bonds	153	3	0	156
Kerb Bonds	75,042	1,501	(75,000)	1,543
Extractive Industries Bond	150,296	3,006	0	153,302
Unclaimed Monies	1,684	34	0	1,718
Bunbury Wellington Group of Councils	39,840	797	0	40,637
Tourism WA - Ferguson Valley Project	300,000	6,000	0	306,000
Project Contribution	5,000	100	(5,100)	0
Hire Bonds	1,730	2,000	(2,000)	1,730
Public Open Space	860,427	17,209	(99,282)	778,354
Dardanup Central BFB (Bequest)	92,023	1,840	0	93,863
Wells Recreation Ground (Bequest)	52,146	1,043	0	53,189
Eaton Foreshore Donation	50,000	1,000	(51,000)	0
	1,975,177	41,469	(232,382)	1,784,264

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. 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.

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Dardanup adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Dardanup has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	542,594	542,594
Developer contributions	0	8,000	8,000
Contract liabilities non-current			
Developer contributions	0	3,293,026	3,293,026
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		(3,843,620)	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Dardanup is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES (Continued)**

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Dardanup has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Dardanup has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables			
Adjustment to retained surplus from adoption of AASB 1058			0

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Dardanup. When the taxable event occurs the financial liability is extinguished and the Shire of Dardanup recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Dardanup to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Dardanup of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	
Adjustment to retained surplus from adoption of AASB 15	(3,843,620)
Adjustment to retained surplus from adoption of AASB 1058	0
Retained surplus - 01/07/2019	(3,843,620)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

16. BUDGET RATIOS

	2019/20 Budget	2018/19 Actual	2017/18 Actual	2016/17 Actual
Operating Surplus	0.0	(0.1)	(0.2)	(0.1)
Funds After Operations	0.2	0.2	0.1	0.7
PPE	0.0	0.0	0.0	0.3
Infrastructure	0.0	0.0	0.0	0.2
Cash Reserves	0.6	0.6	0.6	0.7
Borrowings	0.2	0.1	0.2	0.2
Debt Servicing	0.2	0.2	0.2	0.2

The ratios are calculated as follows:

OPERATIONS

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

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

ASSET RATIOS

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

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

FINANCING RATIOS

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

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

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

RATES RATIOS

Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

2019/20 ANNUAL BUDGET PAPERS

TABLE OF CONTENTS

	Page		Page
Operating Income & Expenditure		Non Operating Income & Expenditure	
Budget Summary	1	Borrowings & Community Loans	
Rate Setting Statement	2	New Borrowings & Loans	81
Schedule 3	3	Borrowing Principal Repayments	82
Schedule 4	7	Self Supporting Loan Principal Repayments	83
Schedule 5	12	Other Liabilities	83
Schedule 7	19	Asset Construction / Acquisition	84
Schedule 8	25	Transport Infrastructure	84
Schedule 9	30	Land & Buildings	88
Schedule 10	33	Asset Construction / Acquisition	91
Schedule 11	44	Parks & Reserves	92
Schedule 12	58	Vehicles	94
Schedule 13	63	Plant & Equipment	94
Schedule 14	69	Furniture & Fittings	95
		Transfer from (to) Reserves	97
		Disposals	112
		Appendices	
		Appendix A	Borrowings Interest Expenditure
		Appendix B	Plant Operational Expenditure
		Appendix C	Building Maintenance Expenditure
		Appendix D	Building Major Maintenance Expenditure
		Appendix E	Parks & Reserves Maintenance Expenditure
		Appendix F	Parks & Reserves Upgrades Expenditure
		Appendix G	Depreciation
		Appendix H	Asset Disposal / Profit (Loss) on Sale of Assets
		Appendix I	Insurance Expenditure
		Appendix J	Staff Training Expenditure
		Appendix K	Staff Travel & Accommodation Expenditure
		Appendix L	Staff Uniforms Expenditure
		Appendix M	Summary - Salaries & Wages
		Appendix N	Fees & Charges

BUDGET SUMMARY

	Page	2018/19				2019/20	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
OPERATING							
Recurrent Operating							
General Purpose Funding	3	14,175,298	(370,229)	14,846,205	(383,872)	15,474,534	(409,569)
Governance	7	1,550	(1,067,801)	1,550	(1,081,925)	1,550	(1,131,716)
Law, Order & Public Safety	12	215,660	(1,338,254)	209,481	(1,379,447)	237,660	(1,471,245)
Health	19	15,150	(537,987)	15,150	(544,145)	20,150	(559,913)
Education & Welfare	25	0	(847,970)	0	(807,713)	0	(820,305)
Housing	30	0	0	0	0	0	0
Community Amenities	33	1,425,254	(2,452,348)	1,396,292	(2,287,018)	1,504,190	(2,609,499)
Recreation & Culture	44	1,859,645	(7,693,820)	1,826,348	(7,592,836)	1,828,657	(8,052,125)
Transport	58	101,894	(5,315,553)	146,860	(5,463,830)	177,801	(5,717,525)
Economic Services	63	90,009	(503,293)	94,919	(510,749)	101,580	(520,572)
Other Property & Services	69	94,200	(5,000)	88,300	(5,000)	93,007	(5,000)
Total Recurrent Operating		17,978,660	(20,132,255)	18,625,105	(20,056,534)	19,439,129	(21,297,468)
Non-Recurrent Operating							
General Purpose Funding	3	0	0	0	0	0	0
Governance	7	0	(13,286)	0	(13,286)	0	(150,550)
Law, Order & Public Safety	12	630,165	(180,556)	712,743	(180,556)	566,840	(189,931)
Health	19	0	0	0	0	0	(5,000)
Education & Welfare	25	8,000	(8,000)	13,353	(10,745)	3,500	(6,000)
Housing	30	0	0	0	0	0	0
Community Amenities	33	500	(119,000)	7,166	(60,031)	500	(223,300)
Recreation & Culture	44	1,486,308	(105,900)	617,936	(112,095)	1,721,768	(108,480)
Transport	58	1,846,700	(84,788)	1,799,800	(114,210)	2,694,956	(84,788)
Economic Services	63	0	(49,182)	0	(39,182)	0	(80,500)
Other Property & Services	69	1,216,122	(309,423)	67,154	(382,909)	1,210,000	(258,824)
Total Non-Recurrent Operating		5,187,795	(870,135)	3,218,152	(913,014)	6,197,564	(1,107,373)
TOTAL OPERATING		23,166,455	(21,002,390)	21,843,257	(20,969,548)	25,636,693	(22,404,841)
NON OPERATING							
Borrowings & Community Loans	81	750,000	0	0	0	750,000	0
Borrowings & Community Loans	82	0	(394,246)	0	(362,288)	0	(279,748)
Borrowings & Community Loans	83	32,936	0	32,936	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	83	0	0	0	0	0	0
Asset Construction / Acquisition	84	0	(4,427,271)	0	(4,446,927)	0	(5,405,568)
Asset Construction / Acquisition	88	0	(1,456,479)	0	(1,617,763)	0	(1,148,280)
Asset Construction / Acquisition	91	0	(500,496)	0	(574,840)	0	(854,154)
Asset Construction / Acquisition	92	0	(572,130)	0	(447,429)	0	(546,108)
Asset Construction / Acquisition	94	0	(26,000)	0	(34,262)	0	(26,000)
Asset Construction / Acquisition	95	0	(127,248)	0	(99,261)	0	(475,478)
Cash Reserves	97	5,171,234	(5,731,790)	5,365,233	(3,847,553)	6,036,256	(6,853,402)
Assets	Append H	1,393,942	0	264,666	0	1,323,924	0
TOTAL NON OPERATING		7,348,112	(13,235,661)	5,662,835	(11,430,323)	8,110,180	(15,588,738)
TOTAL		30,514,566	(34,238,051)	27,506,092	(32,399,871)	33,746,873	(37,993,579)
Non Cash Adjustments							
Depreciation			4,815,600		4,809,100		5,242,750
(Profit) / Loss on Disposal of Assets			(1,165,000)		24,320		(1,165,000)
Change in Net Provisions (Accruals Non Current)		0		0	62,086	0	0
Surplus							
Estimated Opening Surplus (Deficit) Brought Fwd		199,000		303,456		301,183	
Estimated End of Year (Surplus) / Deficit		(126,116)		(305,183)		(132,227)	
		30,587,451	(30,587,451)	27,504,365	(27,504,365)	33,915,829	(33,915,829)

RATE SETTING STATEMENT

	Page	2018/19				2019/20	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
OPERATING							
Recurrent Operating							
General Purpose Funding (Excluding General Rates)	3	1,288,752	(370,229)	2,093,659	(383,872)	2,077,153	(409,569)
Governance	7	1,550	(1,067,801)	1,550	(1,081,925)	1,550	(1,131,716)
Law, Order & Public Safety	12	215,660	(1,338,254)	209,481	(1,379,447)	237,660	(1,471,245)
Health	19	15,150	(537,987)	15,150	(544,145)	20,150	(559,913)
Education & Welfare	25	0	(847,970)	0	(807,713)	0	(820,305)
Housing	30	0	0	0	0	0	0
Community Amenities	33	1,425,254	(2,452,348)	1,396,292	(2,287,018)	1,504,190	(2,609,499)
Recreation & Culture	44	1,859,645	(7,693,820)	1,826,348	(7,592,836)	1,828,657	(8,052,125)
Transport	58	101,894	(5,315,553)	146,860	(5,463,830)	177,801	(5,717,525)
Economic Services	63	90,009	(503,293)	94,919	(510,749)	101,580	(520,572)
Other Property & Services	69	94,200	(5,000)	88,300	(5,000)	93,007	(5,000)
Total Recurrent Operating		5,092,114	(20,132,255)	5,872,559	(20,056,534)	6,041,748	(21,297,468)
Non-Recurrent Operating							
General Purpose Funding (Excluding General Rates)	3	0	0	0	0	0	0
Governance	7	0	(13,286)	0	(13,286)	0	(150,550)
Law, Order & Public Safety	12	630,165	(180,556)	712,743	(180,556)	566,840	(189,931)
Health	19	0	0	0	0	0	(5,000)
Education & Welfare	25	8,000	(8,000)	13,353	(10,745)	3,500	(6,000)
Housing	30	0	0	0	0	0	0
Community Amenities	33	500	(119,000)	7,166	(60,031)	500	(223,300)
Recreation & Culture	44	1,486,308	(105,900)	617,936	(112,095)	1,721,768	(108,480)
Transport	58	1,846,700	(84,788)	1,799,800	(114,210)	2,694,956	(84,788)
Economic Services	63	0	(49,182)	0	(39,182)	0	(80,500)
Other Property & Services	69	1,216,122	(309,423)	67,154	(382,909)	1,210,000	(258,824)
Total Non-Recurrent Operating		5,187,795	(870,135)	3,218,152	(913,014)	6,197,564	(1,107,373)
TOTAL OPERATING		10,279,909	(21,002,390)	9,090,711	(20,969,548)	12,239,312	(22,404,841)
NON OPERATING							
Borrowings & Community Loans	81			0	0	750,000	0
Borrowings & Community Loans	82	750,000	0	0	(362,288)	0	(279,748)
Borrowings & Community Loans	83	0	(394,246)	32,936	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	83	32,936	0	0	0	0	0
Asset Construction / Acquisition	84	0	0	0	(4,446,927)	0	(5,405,568)
Asset Construction / Acquisition	88	0	(572,130)	0	(1,617,763)	0	(1,148,280)
Asset Construction / Acquisition	91	0	(1,456,479)	0	(574,840)	0	(854,154)
Asset Construction / Acquisition	92	0	(4,427,271)	0	(447,429)	0	(546,108)
Asset Construction / Acquisition	94	0	(127,248)	0	(34,262)	0	(26,000)
Asset Construction / Acquisition	95	0	(500,496)	0	(99,261)	0	(475,478)
Cash Reserves	97	0	(26,000)	5,365,233	(3,847,553)	6,036,256	(6,853,402)
Assets	Append H	5,171,234	(5,731,790)	264,666	0	1,323,924	0
TOTAL NON OPERATING		7,348,112	(13,235,661)	5,662,835	(11,430,323)	8,110,180	(15,588,738)
TOTAL		17,628,020	(34,238,051)	14,753,546	(32,399,871)	20,349,491	(37,993,579)
Non Cash Adjustments							
Depreciation			4,815,600		4,809,100		5,242,750
(Profit) / Loss on Disposal of Assets			(1,165,000)		24,320		(1,165,000)
Change in Net Provisions		0	0	62,086		0	0
Surplus							
Estimated Surplus (Deficit)	1 July	199,000		303,456		301,183	
Estimated (Surplus) Deficit	30 June	(126,116)		(305,183)		(132,227)	
Amount Required to be Raised from General Rates		12,886,546		12,752,546		13,397,381	
		30,587,451	(30,587,451)	27,566,451	(27,566,451)	33,915,829	(33,915,829)

Summary	2019/20
Schedule 3 - General Purpose Funding	Budget Estimate
	\$
GENERAL PURPOSE FUNDING - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Rates	0
Other General Purpose Funding	(409,569)
Total Recurrent Expenditure	(409,569)
Non-Recurrent Expenditure	
Rates	0
Other General Purpose Funding	0
Total Non-Recurrent Expenditure	0
Total Operating Expenditure	(409,569)
Operating Revenue	
Recurrent Revenue	
Rates	13,397,381
Other General Purpose Funding	2,077,153
Total Recurrent Revenue	15,474,534
Non-Recurrent Revenue	
Rates	0
Other General Purpose Funding	0
Total Non-Recurrent Revenue	0
Total Operating Revenue	15,474,534

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		RATES			
		OPERATING REVENUE			
		Recurrent Revenue			
03 2 0001		General Rates Levied		13,278,132	Prev Year's Rates + Growth + 4.0% inc
03 2 0002		Interim Rates	3.5	124,249	Refer to notes at end of this schedule
03 2 0050		Rates Written Off		(5,000)	
		TOTAL RATE REVENUE		13,397,381	
		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	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		OTHER GENERAL PURPOSE FUNDING			
		OPERATING REVENUE			
		Recurrent Revenue			
03 2 1001		Interest - Rates Arrears	3.1	62,705	Refer to notes at end of this schedule
03 2 1002		Interest - Rates Instalments	3.2	69,924	Refer to notes at end of this schedule
03 2 1003		Fees & Charges - Instalments	3.3	92,421	Refer to notes at end of this schedule
03 2 1004		Grant - LGGC Financial Assistance Grants		903,825	50% Advance Payment received 18/19 and
03 2 1005		Grant - LGGC Local Road Grant		504,101	Assumes no Advancement in 19/20
03 2 1006		Interest - Municipal Fund		60,000	
03 2 1007		Interest - Reserve Fund		312,957	
03 2 1008		Interest - Deferred Pensioners		2,070	
03 2 1010		Reimb - Bank Fees		50	Indexed - CPI
03 2 1011		Reimb - Legal Fees		21,000	Indexed - CPI x Population Growth
03 2 1012		Fees - Property Enquiries		48,000	
03 2 1013		Fees - Property Reports		100	
		Sub Total - Recurrent Revenue		2,077,153	
		Non Recurrent Revenue			
03 2 1501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		2,077,153	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
03 1 1003		Stationery - Rates Notices		(11,000)	Indexed - CPI x Population Growth
03 1 1004		Bank Fees & Charges		(42,000)	Indexed - CPI x Population Growth
03 1 1005		Valuation Expenses - Rating / Assets	3.4	(65,046)	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		(16,000)	Indexed - CPI x Population Growth
03 1 1010		Receipt / BAS Rounding Expense		(30)	
03 1 1011		Rates Early Payment Prize		(1,500)	
03 1 1990		Allocation of Administration Overheads		(273,993)	
		Sub Total - Recurrent Expenditure		(409,569)	
		Non Recurrent Expenditure			
		Nil		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(409,569)	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	2019/20	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING	\$	
03 2 1001		3.1 Interest - Rates Arrears 11.00% pa	62,705	Indexed - Population Growth
			62,705	
03 2 1002		3.2 Interest - Rates Instalments 5.50% pa	69,924	Indexed - Population Growth
			69,924	
03 2 1003		3.2 Fees & Charges - Instalments \$39.00 per assessment	92,421	Indexed - CPI x Population Growth
			92,421	
03 1 1005		3.4 Valuation Expenses - Rating / Assets Interim Valuations - Valuer General UV Valuations - Valuer General GRV Valuation - Valuer General Asset Revaluations Insurance Asset Revaluations UV/GRV Property Use Review Differential Rate Assessment	(19,169) (10,877) 0 0 (10,000) (10,000) (15,000)	Indexed - CPI x Population Growth Indexed - CPI Indexed - CPI x Population Growth Indexed - CPI
		Reserve Funded 3 yrly	0	
		Reserve Funded	0	
		Reserve Funded	(10,000)	
		Reserve Funded	(10,000)	
		Reserve Funded	(15,000)	
			(65,046)	
03 2 0002		3.5 Interim Rates Interim Rates	124,249	Indexed - CPI x Population Growth
			124,249	

Summary		2019/20
Schedule 4 - Governance		Budget Estimate
		\$
GOVERNANCE - SUMMARY		
Operating Expenditure		
 Recurrent Expenditure		
Members of Council		(608,579)
Other Governance		(523,136)
 Total Recurrent Expenditure		(1,131,716)
 Non-Recurrent Expenditure		
Members of Council		(47,000)
Other Governance		(103,550)
 Total Non-Recurrent Expenditure		(150,550)
Total Operating Expenditure		(1,282,266)
Operating Revenue		
 Recurrent Revenue		
Members of Council		500
Other Governance		1,050
 Total Recurrent Revenue		1,550
 Non-Recurrent Revenue		
Members of Council		0
Other Governance		0
 Total Non-Recurrent Revenue		0
Total Operating Revenue		1,550

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		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		(11,220)	
04 1 1010		Reimbursements - Councillors	41.3	(1,000)	Refer to notes at end of this schedule
04 1 1006		Conferences & Training - Councillors		(20,808)	
04 1 1007		Allowances - Councillors	41.2	(22,050)	Refer to notes at end of this schedule
04 1 1009		Sundry Expenditure		(780)	
04 1 1990		Allocation of Administration Overheads		(410,989)	
04 1 1999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(608,579)	
		Non-Recurrent Expenditure			
04 1 1501		Council Election / Poll Expenses		(47,000)	Electoral Commission Postal - Reserve Funded
04 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(47,000)	
		TOTAL OPERATING EXPENDITURE		(655,579)	
		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	Schedule 4 - Governance	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		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 Council Meetings		(9,000)	Indexed - CPI
04 1 2007		Refreshments / Receptions Regional Meetings		(3,000)	Indexed - CPI
04 1 2008		Refreshments / Receptions Biennial Council Dinner		0	Indexed - CPI
04 1 2009		Refreshments / Receptions General Refreshments		(24,000)	Indexed - CPI
04 1 2010		Public Relations - Newsletter		(15,000)	
04 1 2011		Public Relations & Marketing - Sundry		(5,000)	Indexed - CPI
04 1 2012		Audit Fees	42.10	(23,242)	Refer to notes at end of this schedule
04 1 2013		Legal Expenses		(31,620)	
04 1 2014		Sundry Expenditure		(785)	
04 1 2990		Allocation of Administration Overheads		(410,989)	
		Sub Total - Recurrent Expenditure		(523,136)	
		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	(20,000)	Refer to notes at end of this schedule
04 1 2506		Consultants / Special Projects	42.6	(76,550)	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		(103,550)	
		TOTAL OPERATING EXPENDITURE		(626,686)	
		OPERATING REVENUE			
		Recurrent Revenue			
04 2 2001		Reimbursements	42.11	250	Refer to notes at end of this schedule
04 2 2002		Sundry Fees & Charges - Taxable		600	Indexed - CPI
04 2 2003		Sundry Fees & Charges - GST Free		200	Indexed - CPI
		Sub Total - Recurrent Revenue		1,050	
		Non-Recurrent Revenue			
04 2 2502		Contributions - BWGC Projects		0	
04 2 2503		Grants - Royalties for Regions	42.7	0	Refer to notes at end of this schedule
04 2 2504		Transfer from Trust - BWGC		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		1,050	

Account Number	Job / Plant Number	Schedule 4 - Governance	2019/20	Sundry Notes
			Budget Estimate	
			\$	
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	(1,000)	
			(1,000)	
04 1 1001		41.4 Local Government Allowance President	(25,870)	70% of Maximum Band Value
		Deputy President	(6,467)	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	2019/20	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 4 - GOVERNANCE	\$	
04 1 2502		42.4 Civic Functions Sundry	(2,000)	Indexed - CPI x Population Growth
			(2,000)	
04 1 2503		42.5 Regional Resources Sharing Programs Regional Resource Sharing Initiatives South West Regional Risk Co-ordinator	(10,000) (10,000)	Indexed - CPI
			(20,000)	
04 1 2506		42.6 Consultants / Special Projects Strategic Studies Governance Review Business Excellence Program Strategic Community Plan (internal review every 2 years, full review every 4 years)	(50,000) (20,000) (4,550) (2,000)	
			(76,550)	
04 2 2503		42.7 Royalties for Regions Nil	0	
			0	
04 1 2012		42.10 Audit Fees Audit Contract Financial Management Systems Review Regulation 17 Review Grant Acquittals requiring Audit Certification	(20,000) 0 0 (3,242)	Indexed - CPI
			(23,242)	
04 2 2012		42.11 Reimbursements - Other Governance Sundry	250	Indexed - CPI
			250	

Summary		2019/20
Schedule 5 - Law Order & Public Safety		Budget Estimate
LAW, ORDER & PUBLIC SAFETY - SUMMARY		\$
Operating Expenditure		
Recurrent Expenditure		
Fire Prevention		(390,354)
Fire Prevention - (ESL)		(130,000)
Animal Control		(506,003)
Other Law, Order & Public Safety		(444,887)
Total Recurrent Expenditure		(1,471,245)
Non-Recurrent Expenditure		
Fire Prevention		(172,931)
Fire Prevention - (ESL)		0
Animal Control		(7,000)
Other Law, Order & Public Safety		(10,000)
Total Non-Recurrent Expenditure		(189,931)
Total Operating Expenditure		(1,661,176)
Operating Revenue		
Recurrent Revenue		
Fire Prevention		7,710
Fire Prevention - (ESL)		130,000
Animal Control		97,200
Other Law, Order & Public Safety		2,750
Total Recurrent Revenue		237,660
Non-Recurrent Revenue		
Fire Prevention		172,931
Fire Prevention - (ESL)		393,909
Animal Control		0
Other Law, Order & Public Safety		0
Total Non-Recurrent Revenue		566,840
Total Operating Revenue		804,500

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		FIRE PREVENTION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Fire Fighting		(3,060)	
05 1 1005		FCO Allowances	52.6	(5,200)	
05 1 1990		Allocation of Administration Overheads		(219,194)	
05 1 1999		Depreciation	Appendix G	(162,900)	
		Sub Total - Recurrent Expenditure		(390,354)	
		Non-Recurrent Expenditure			
05 1 1501	JOB	Donations		0	
		Grant Funded Expenditure - DFES Officer	52.5	(172,931)	
05 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(172,931)	
		TOTAL OPERATING EXPENDITURE		(563,285)	
		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		1,500	
05 2 1006		Fees - ESL Administration		6,210	Indexed - Population Growth
		Sub Total - Recurrent Revenue		7,710	
		Non-Recurrent Revenue			
05 2 1501		Grants - Taxable	51.1	172,931	Refer to notes at end of this schedule
05 2 1502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		172,931	
		TOTAL OPERATING REVENUE		180,641	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	ESL Recurrent Expenditure	52.1	(130,000)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure		(130,000)	
		Non-Recurrent Expenditure			
05 1 2501		Donation Expense - Surrendered DFES Asset	52.2	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(130,000)	
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 2001		Grant DFES - Recurrent	52.1	130,000	Refer to notes at end of this schedule
		Sub Total - Recurrent Revenue		130,000	
		Non-Recurrent Revenue			
05 2 2501		Grant DFES - Capital	52.3	393,909	Refer to notes at end of this schedule
05 2 2502		Grant DFES - DFES Provided Equipment	52.4	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		393,909	
		TOTAL OPERATING REVENUE		523,909	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		ANIMAL CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
05 1 3001		Salaries & Wages		(184,499)	
05 1 3002		Superannuation		(30,194)	
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		(4,284)	Indexed - CPI
05 1 3011		Training / Conferences	Appendix J	(5,503)	
05 1 3012		Travel / Accommodation	Appendix K	(4,836)	
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)		(10,885)	Indexed - CPI
05 1 3015		Poundage (City of Bunbury Pound)		(14,720)	Indexed - CPI
05 1 3016		Advertising		(2,500)	Indexed - CPI
05 1 3017		Printing / Stationery		(1,561)	Indexed - CPI
05 1 3018	PLANT	Vehicle Expenses - Rangers	Appendix B	(20,666)	
05 1 3990		Allocation of Administration Overheads		(219,194)	
05 1 3999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(506,003)	
		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		(5,000)	
05 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(7,000)	
		TOTAL OPERATING EXPENDITURE		(513,003)	
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 3001		Reimbursements		4,200	Indexed - CPI
05 2 3002		Sundry Fees & Charges - Taxable		1,000	Indexed - CPI
05 2 3003		Sundry Fees & Charges - GST Free		500	Indexed - CPI
05 2 3004		Fines - Animal Infringements		25,000	Indexed - Population Growth
05 2 3005		Animal Registrations - Dogs	53.2	52,000	Refer to notes at end of this schedule
05 2 3008		Animal Registrations - Cats		6,500	
05 2 3006		Poundage		7,500	Indexed - CPI
05 2 3007		Animal Euthanasia		500	Indexed - CPI
		Sub Total - Recurrent Revenue		97,200	
		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		97,200	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		OTHER LAW, ORDER & PUBLIC SAFETY			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
05 1 4001		Salaries & Wages		(184,499)	
05 1 4002		Superannuation		(30,194)	
05 1 4003		Abandoned Vehicles		(1,000)	Indexed - CPI
05 1 4004		Sundry Expenditure		(1,000)	Indexed - CPI
05 1 4005		Emergency Management	54.3	(9,000)	Refer to notes at end of this schedule
05 1 4990		Allocation of Administration Overheads		(219,194)	
05 1 4999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(444,887)	
		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		(5,000)	
05 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(10,000)	
		TOTAL OPERATING EXPENDITURE		(454,887)	
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 4001		Reimbursements		0	
05 2 4002		Sundry Fees & Charges - Abandoned Vehicles		1,000	
05 2 4003		Sundry Fees & Charges - GST Free		0	
05 2 4004		Fines & Penalties		1,750	
		Sub Total - Recurrent Revenue		2,750	
		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		2,750	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety								2019/20 Budget Estimate	Sundry Notes	
										\$		
NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY												
05 2 1501		51.1 Grant Revenue - Fire Fighting									172,931	
		DFES Officer									172,931	
		52.1 Recurrent Expenditure - ESL										
		020	021	022	023	024	025	026	027			
		Plant & Equip < \$1,000	Mtce Plant & Equip	Mtce Vehicles	Mtce Land & Buildings	Clothing & Access	Utilities Rates & Taxes	Insurance	Other	TOTAL		
J05010	Burekup	(400)	(2,000)	(3,200)	(600)	(4,000)	(750)	0	0	(10,950)		
J05011	Dard Cent	(400)	(2,000)	(3,200)	(600)	(4,000)	(750)	0	0	(10,950)		
J05012	Ferguson	(400)	(2,000)	(3,200)	(600)	(4,000)	(750)	0	0	(10,950)		
J05013	J/C Brook	(400)	(2,000)	(3,200)	(600)	(4,000)	(750)	0	0	(10,950)		
J05014	Upp Ferg	(400)	(2,000)	(3,200)	(600)	(4,000)	(750)	0	0	(10,950)		
J05015	Waterloo	(400)	(2,000)	(5,800)	(600)	(4,000)	(750)	0	0	(13,550)		
J05016	Well Mills	(400)	(2,000)	(3,200)	(600)	(4,000)	(750)	0	0	(10,950)		
J05017	West Dard	(400)	(2,000)	(3,200)	(600)	(4,000)	(750)	0	0	(10,950)		
J05018	Council	0	0	0	0	0	0	(38,200)	(1,600)	(39,800)		
		(3,200)	(16,000)	(28,200)	(4,800)	(32,000)	(6,000)	(38,200)	(1,600)	(130,000)		
05 1 2501		52.2 Donation Expense - Surrendered DFES Asset									0	
		Nil									0	
05 2 2501		52.3 Grant DFES - Capital									393,909	
		Waterloo BFB Shed (New) J05006									393,909	
05 2 2502		52.4 Grant DFES - DFES Provided Equipment									0	
		Nil									0	
	J05020	52.5 Grant Funded Expenditure - DFES Officer									(172,931)	
		DFES Funded Officer									(172,931)	
05 1 1005		52.6 Fire Control Officer Honorarium Allowances									(840)	
		Chief FCO Honorarium Allowance (1)									(1,360)	
		Deputy FCO Honorarium Allowance (2)									(2,500)	
		FCO Honorarium Allowance (5)									(500)	
		Provision for CBFCO Expenditure									(5,200)	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY		
05 1 3013		53.1 Animal Management Program Animal Management Program Expenditure 150 cat sterilisation vouchers @ \$35 each	(5,250)	
			(5,250)	
05 2 3005		53.2 Dog Registration Revenue Registrations and Annual Renewals	52,000	Indexed - Population Growth
			52,000	
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)	Indexed - Population Growth
			(5,000)	
05 2 4501		54.2 Grant Revenue - Other Law & Order Nil	0	
			0	
05 1 4005		54.3 Emergency Management Expenditure LEMC Facilitation of Emergency Arrangements Emergency response and recovery (grant funded for major events) Project Seed Funding	(4,500) (3,000) (1,500)	
			(9,000)	

Summary	2019/20
Schedule 7 - Health	Budget Estimate
	\$
HEALTH - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Maternal & Infant Health	(43,380)
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	(502,533)
Preventative Services - Pest Control	(10,000)
Other Health	(4,000)
Total Recurrent Expenditure	(559,913)
Non-Recurrent Expenditure	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	(5,000)
Preventative Services - Pest Control	0
Other Health	0
Total Non-Recurrent Expenditure	(5,000)
Total Operating Expenditure	(564,913)
Operating Revenue	
Recurrent Revenue	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	20,150
Preventative Services - Pest Control	0
Other Health	0
Total Recurrent Revenue	20,150
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	20,150

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		MATERNAL & INFANT HEALTH			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Maintenance - Child & Infant Centres	Appendix C	(12,880)	
07 1 1999		Depreciation	Appendix G	(30,500)	
		Sub Total - Recurrent Expenditure		(43,380)	
		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		(43,380)	
		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	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		PREVENTATIVE SERVICES			
		HEALTH ADMINISTRATION & INSPECTIONS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 4001		Salaries & Wages		(175,164)	
07 1 4002		Superannuation		(21,895)	
07 1 4022		Accrued Leave		0	
07 1 4003		Salary Sacrificed Expenditure		0	
07 1 4004		Long Service Leave		0	
07 1 4006		Telephone		(2,000)	
07 1 4007		SLM Calibration		(1,000)	
07 1 4008		Subscriptions - Legislation		(1,000)	
07 1 4009		Travel & Accommodation	Appendix K	(1,791)	
07 1 4010		Staff Training / Conferences	Appendix J	(2,339)	
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)	Indexed - CPI
	PLANT	Vehicle Expenses - Health Administration	Appendix B	(11,643)	
07 1 4990		Allocation of Administration Overheads		(273,993)	
07 1 4999		Depreciation	Appendix G	(3,200)	
		Sub Total - Recurrent Expenditure		(502,533)	
		Non-Recurrent Expenditure			
07 1 4501		Consultants	74.1	0	Refer to notes at end of this schedule
07 1 4502		Minor Assets < \$5,000 - Health		(5,000)	
07 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(5,000)	
		TOTAL OPERATING EXPENDITURE		(507,533)	
		OPERATING REVENUE			
		Recurrent Revenue			
07 2 4001		Reimbursements		50	
07 2 4002		Sundry Fees & Charges - Taxable		100	Indexed - CPI x Population Growth
07 2 4003		Sundry Fees & Charges - GST Free		20,000	Indexed - CPI x Population Growth
		Sub Total - Recurrent Revenue		20,150	
		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		20,150	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		PREVENTATIVE SERVICES			
		PEST CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 5001		Mosquito Control		(5,000)	
07 1 5002		Contribution - CLAG		(5,000)	
07 1 5999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(10,000)	
		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		(10,000)	
		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	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		OTHER HEALTH			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 7001		Analytical Expenses		(4,000)	
07 1 7999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(4,000)	
		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		(4,000)	
		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	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 7 - HEALTH		
07 1 4501		74.1 Consultants - Health Administration		
		Nil	0	
			0	

Summary		2019/20
Schedule 8 - Education & Welfare		Budget Estimate
		\$
EDUCATION & WELFARE - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
	Other Education	(7,072)
	Aged & Disabled - Senior Citizens Centres	(27,711)
	Aged & Disabled - Other	0
	Other Welfare	(785,522)
	Total Recurrent Expenditure	(820,305)
Non-Recurrent Expenditure		
	Other Education	0
	Aged & Disabled - Senior Citizens Centres	0
	Aged & Disabled - Other	0
	Other Welfare	(6,000)
	Total Non-Recurrent Expenditure	(6,000)
	Total Operating Expenditure	(826,305)
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	3,500
	Total Non-Recurrent Revenue	3,500
	Total Operating Revenue	3,500

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		OTHER EDUCATION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
08 1 2001		Annual School Awards		(1,350)	
08 1 2003		Donation - School Chaplaincies		(5,722)	Indexed - CPI - 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	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		AGED & DISABLED - SENIOR CITIZENS CENTRES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Maintenance - Senior Citizens Centres	Appendix C	(8,211)	
08 1 4999		Depreciation	Appendix G	(19,500)	
		Sub Total - Recurrent Expenditure		(27,711)	
		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		(27,711)	
		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	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		OTHER WELFARE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
08 1 7001		Salaries & Wages - Culture & Community Services		(350,808)	
08 1 7002		Superannuation - Culture & Community Services		(43,851)	
08 1 7004		Telephone Expenses		(3,500)	Indexed - CPI
08 1 7003		Programs	87.1 Job	(43,000)	Refer to notes at end of this schedule
08 1 7005		Fringe Benefits Tax		(5,500)	
08 1 7006		Advertising		(3,000)	Indexed - CPI
08 1 7007		Staff Uniforms	Appendix L	(1,487)	
08 1 7008		Staff Training	Appendix J	(4,455)	
08 1 7010		Donation Expense	87.5	(41,200)	Refer to notes at end of this schedule
08 1 7012		Travel & Accommodation	Appendix K	(3,761)	
08 1 7009	PLANT	Vehicle Expenses - Culture & Community Services	Appendix B	(10,967)	
08 1 7990		Allocation of Administration Overheads		(273,993)	
08 1 7999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(785,522)	
		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		(5,000)	
08 1 7598		Profit / Loss on Asset Disposals		0	
		Sub Total - Non Recurrent Expenditure		(6,000)	
		TOTAL OPERATING EXPENDITURE		(791,522)	
		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		2,500	Leeuwin Scholarship Sponsorship
		Sub Total - Non Recurrent Revenue		3,500	
		TOTAL OPERATING REVENUE		3,500	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		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	(5,000)	Ord. Council Meeting 27.03.19 CR 67-19
	J08713	Skateboard Competition	(4,000)	Ord. Council Meeting 27.03.19 CR 67-19
	J08714	Minor / Community Event Assistance	(25,000)	Ord. Council Meeting 27.03.19 CR 67-19
	J08717	Minor Community Activities (Science & Engineering Challenge \$1,000, and RSL Memorial \$4,000 C/Fwd Project)	(9,000)	Ord. Council Meeting 27.03.19 CR 67-19
			(43,000)	Funded: \$4,000 C'Fwd Projects Res
08 2 7002	87.2	Reimbursements - Community Services Nil	0	
			0	
08 2 7501	87.3	Grant Revenue - Community Services Sundry Allocation - pending successful grant applications	1,000	Source - 10 Yr Building Asset Plan
			1,000	
08 1 7501	87.4	Community Services - Projects Expenditure (Grant Funded) Sundry Allocation - pending successful grant applications	(1,000)	
			(1,000)	
08 1 7010	87.5	Donation Expense		
		Personal Development Grant Scheme	(10,000)	Ord. Council Meeting 27.03.19 CR 67-19
		Seniors Christmas Dinner (Eaton \$1,250, Burekup \$1,250, Dardanup \$2,000)	(4,500)	Ord. Council Meeting 27.03.19 CR 68-19
		Crooked Brook Forrest Assoc	(2,000)	Ord. Council Meeting 27.03.19 CR 68-19
		Eaton/Millbridge Community Project (Breakfast Club)	(3,500)	Ord. Council Meeting 27.03.19 CR 68-19
		Eaton Lions Club Christmas Hampers	(1,000)	
		Dardanup & District Times (Dardanup & Districts Residents Association)	(1,000)	Ord. Council Meeting 27.03.19 CR 68-19
		Eaton Family Centre (Contribution to Eaton Child Health Clinic Operating Costs)	(9,000)	Ord. Council Meeting 27.03.19 CR 68-19
		Sundry Community Donations (In Town Centre \$2,500)	(10,200)	Ord. Council Meeting 27.03.19 CR 68-19
			(41,200)	

Summary		2019/20
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	Schedule 9 - Housing	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		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	2019/20	Sundry Notes
			Budget Estimate	
		<p>NOTES TO SCHEDULE 9 - HOUSING</p> <p>Nil</p>	\$	

Summary		2019/20
Schedule 10 - Community Amenities		Budget Estimate
		\$
COMMUNITY AMENITIES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Sanitation - Household		(1,463,322)
Sanitation - Other & Sewerage		(70,000)
Protection of Environment		(66,000)
Town Planning & Regional Development		(846,878)
Other Community Amenities		(163,300)
Total Recurrent Expenditure		(2,609,499)
Non-Recurrent Expenditure		
Sanitation - Household		(5,050)
Sanitation - Other & Sewerage		0
Protection of Environment		(500)
Town Planning & Regional Development		(217,750)
Other Community Amenities		0
Total Non-Recurrent Expenditure		(223,300)
Total Operating Expenditure		(2,832,799)
Operating Revenue		
Recurrent Revenue		
Sanitation - Household		1,427,394
Sanitation - Other & Sewerage		4,500
Protection of Environment		0
Town Planning & Regional Development		59,296
Other Community Amenities		13,000
Total Recurrent Revenue		1,504,190
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		1,504,690

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		SANITATION - HOUSEHOLD			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 1003		* Kerbside - Refuse Removal	101.2	(353,501)	Refer to notes at end of this schedule
10 1 1004		* Kerbside - Recycling Removal	101.3	(157,071)	Refer to notes at end of this schedule
10 1 1005		* Waste Education	101.6	(22,247)	Refer to notes at end of this schedule
10 1 1011		* Bin Maintenance / Repairs - Refuse	101.14	(5,000)	Refer to notes at end of this schedule
10 1 1012		* Bin Maintenance / Repairs - Recycling	101.15	(5,000)	Refer to notes at end of this schedule
10 1 1013		* Refuse Disposal - Kerbside	101.9	(224,388)	Refer to notes at end of this schedule
10 1 1014		Refuse Disposal - Transfer Station	101.10	(59,727)	Refer to notes at end of this schedule
10 1 1015		* Recycling Processing - Kerbside	101.11	(136,743)	Refer to notes at end of this schedule
10 1 1016		Recycling Processing - Transfer Station	101.12	(4,734)	
10 1 1017		Transfer Station - Skip Bin Hire		(5,000)	
10 1 1018		Transfer Station - Skip Bin Transportation		(30,000)	
10 1 1019		Transfer Station - Green Waste Processing		(12,000)	
10 1 1020		Street Bin - Cleaning	90 Bins	(1,500)	
10 1 1021		Street Bin - Servicing	90 Bins	(8,000)	
10 1 1022		Licensing / Bore Monitoring		0	
	JOB	Refuse Site Maintenance	101.13	(404,161)	Refer to notes at end of this schedule
10 1 1999		Depreciation	Appendix G	(34,250)	
		Sub Total - Recurrent Expenditure		(1,463,322)	
		Non-Recurrent Expenditure			
10 1 1502		Consultants	101.4	0	Refer to notes at end of this schedule
	JOB	Building Major Maintenance - Refuse Site	Appendix D	0	
10 1 1505		Provision for Refuse Site Rehabilitation		0	
10 1 1506		Provision for Bad & Doubtful Debts Expense - Refuse Site		(50)	
10 1 1507		Minor Assets < \$5,000 - Waste Management		(5,000)	
10 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(5,050)	
		TOTAL OPERATING EXPENDITURE		(1,468,372)	
		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	1,207,495	Refer to notes at end of this schedule
10 2 1008		* Levy - Domestic Refuse & Recycling Additional Services	101.8	40,026	Refer to notes at end of this schedule
10 2 1009		Specified Area Rate - Bulk Waste Collection	101.16	100,000	Refer to notes at end of this schedule
10 2 1006		Fees - Site Access		79,373	Indexed - CPI x Population Growth
		Sub Total - Recurrent Revenue		1,427,394	
		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		1,427,394	

* Denotes Funded from Levy

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		SANITATION - OTHER & SEWERAGE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 2001		Annual Bulk Rubbish Collection (2 x Green Waste, 1 x Hard Waste)	103.2	(70,000)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure		(70,000)	
		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		(70,000)	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 2001		Reimbursements		0	
10 2 2002		Sundry Fees & Licenses - GST Free		4,500	Indexed - CPI x Population Growth
10 2 2003		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		4,500	
		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		4,500	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		PROTECTION OF ENVIRONMENT			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 5001		Environmental Project Expenditure	105.1	(66,000)	Ord. Council Meeting 27.03.19 CR 64-19
		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	Schedule 10 - Community Amenities	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		TOWN PLANNING & REGIONAL DEVELOPMENT			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 6001		Salaries & Wages		(486,471)	
10 1 6002		Superannuation		(46,533)	
10 1 6021		Accrued Leave		0	
10 1 6003		Salary Sacrificed Expenditure		0	
10 1 6004		Long Service Leave		0	
10 1 6007		Scheme Amendments - Sundry		(1,000)	Indexed - CPI
10 1 6008		Fringe Benefits Tax		(7,500)	Indexed - CPI
10 1 6010		Staff Uniforms	Appendix L	(1,770)	
10 1 6012		Subscriptions & Memberships	106.4	(4,200)	Indexed - CPI
10 1 6013		Staff Training	Appendix J	(5,267)	
10 1 6014		Travel & Accomodation	Appendix K	(4,478)	
	PLANT	Vehicle Expenses - Town Planning	Appendix B	(8,666)	
10 1 6016		Mapping - Town Planning Scheme		(5,000)	Indexed - CPI
10 1 6018		Telephone Expenses		(1,500)	Indexed - CPI
10 1 6023		Stationery		(500)	Indexed - CPI
10 1 6990		Allocation of Administration Overheads		(273,993)	
10 1 6999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(846,878)	
		Non-Recurrent Expenditure			
10 1 6502		Printing - Strategies & Plans		(1,000)	Indexed - CPI
10 1 6503		Consultants - Strategic Planning	106.1	(201,250)	Refer to notes at end of this schedule
10 1 6506		Land Development Expenses	106.2	(10,000)	Refer to notes at end of this schedule
10 1 6505		Rural Street Numbering		(500)	Indexed - CPI
10 1 6508		Minor Assets < \$5,000 - Town Planning		(5,000)	
10 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(217,750)	
		TOTAL OPERATING EXPENDITURE		(1,064,628)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		TOWN PLANNING & REGIONAL DEVELOPMENT			
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 6001		Reimbursements	106.3	2,185	Refer to notes at end of this schedule
10 2 6002		Sundry Fees & Charges - Taxable		2,111	Indexed - CPI x Population Growth
10 2 6003		Fees & Charges - Application		55,000	Indexed - CPI x Population Growth
10 2 6005		Fees & Charges - GST Free		0	Indexed - CPI x Population Growth
10 2 6006		Fines & Penalties		0	
		Sub Total - Recurrent Revenue		59,296	
		Non-Recurrent Revenue			
10 2 6501		Contributions		0	Indexed - CPI
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		59,296	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		OTHER COMMUNITY AMENITIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 7001		Donations		0	
	JOB	Cemetery Maintenance		(18,100)	
	JOB	Disability Services Expenditure		(5,000)	
	JOB	Public Toilets Maintenance	Appendix C	(127,200)	
	JOB	Street Furniture Maintenance		(3,000)	
10 1 7999		Depreciation	Appendix G	(10,000)	
		Sub Total - Recurrent Expenditure		(163,300)	
		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		(163,300)	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 7001		Reimbursements		3,000	Indexed - CPI
10 2 7002		Sundry Fees & Charges - Taxable		0	Indexed - CPI
10 2 7003		Fees & Charges Taxable - Cemeteries		9,000	Indexed - CPI
10 2 7004		Fees & Charges GST Free - Cemetery Licenses		1,000	Indexed - CPI
		Sub Total - Recurrent Revenue		13,000	
		Non-Recurrent Revenue			
10 2 7501		Grants - Taxable	107.1	0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		13,000	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities					2019/20	Sundry Notes	
							Budget Estimate		
							\$		
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES							
10 2 1501	101.1	Grant Revenue - Waste Management Nil					0		
							0		
10 1 1003	101.2	Kerbside Refuse Removal 2019/20	Additional Services 204	Interim Compulsory Services 55	Compulsory Services 5,295	\$ / Service * 63.65	Weekly (353,501)		
							(353,501)		
10 1 1004	101.3	Kerbside Recycling 2019/20	Additional Services 134	Interim Compulsory Services 55	Compulsory Services 5,295	\$ / Service * 28.64	Fortnightly (157,071)		
							(157,071)		
10 1 1502	101.4	Consultants - Waste Site Nil					0	Funded Town Planning Studies Reserve	
							0		
10 2 1004	101.5	Levy - Domestic Refuse & Recycling 2019/20 Incl Overhead of *		Interim Rated Compulsory Services 55	Compulsory Services 5,295	\$ / Service * 225.70	1,207,495		
							1,207,495		
10 1 1005	101.6	Waste Education 2019/20	Additional Services 204	Interim Compulsory Services 55	Compulsory Services 5,295	\$ / Service * 4.01	(22,247)	Source: BRHC - Regional Waste Education Budget	
							(22,247)		
10 2 1003	101.7	Lease Revenue - Waste Nil					0		
							0		
102 1 1008	101.8	Levy - Refuse & Recycling Additional Charges	Additional Services			\$ / Service *			
		Additional Rubbish & Recycling	102			225.70	23,021		
		Additional Rubbish Only	102			139.74	14,253		
		Additional Recycling Only	32			85.96	2,751		
							40,026		

Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2019/20	Sundry Notes	
								Budget Estimate		
								\$		
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES								
		101.8	Bin Acquisitions	Refer Plant & Equipment						
10 1 1013		101.9	Refuse Disposal - Kerbside	Additional Services	\$ / Service	Compulsory Services	\$ / t	t / bin / pa		
			2019/20	193	42.38	5,295	47.09	0.90	(224,388)	
									(224,388)	
10 1 1014		101.10	Refuse Disposal - Transfer Station				\$ / t	t / pa		
			2019/20				48.80	1,224.00	(59,727)	
									(59,727)	
10 1 1015		101.11	Recycling Processing - Kerbside	Additional Services	\$ / Service	Services	\$ / t	t / pa		
			2019/20	127	25.22	5,295	97.00	0.260	(136,743)	
									(136,743)	
10 1 1016		101.12	Recycling Processing - Transfer Station				\$ / t	t / pa		
			2019/20				35.07	135.000	(4,734)	
									(4,734)	

Includes provision for additional charges for contaminated recycling waste

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2019/20	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES	\$	
	J10201	101.13 Refuse Site Maintenance Wages Overheads Utilities - Power Goods & Services (includes \$10,610 lease fee of transfer station at Banksia Road - 3% annual lease fee increase Insurance Plant	(97,203) (238,146) (8,632) (60,077) (103) 0	Indexed - CPI Indexed - CPI
			(404,161)	
10 1 1011		101.14 Bin Maintenance / Repairs - Refuse Replacement / Repairs	\$ / Service * \$0.94 (5,000)	Indexed - CPI x Population Growth
			(5,000)	
10 1 1012		101.15 Bin Maintenance / Repairs - Recycling Replacement / Repairs	\$ / Service * \$0.94 (5,000)	Indexed - CPI x Population Growth
			(5,000)	
10 2 1009		101.16 Specified Area Rate - Bulk Waste Collection Contract Expenditure Contribution to Transfer Station	70,000 30,000	Refer to Expenditure 10 1 2001
			100,000	
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 1 x Hard Waste Collection	(42,000) (28,000)	Indexed - CPI x Population Growth Indexed - CPI x Population Growth
			(70,000)	
10 1 5001		105.1 Environmental Projects Ongoing revegetation - Planting and Maintenance (watering) various reserves Additional weed mapping for remaining reserves not surveyed in 2018 Duck Pond Drainage upgrade Grant contribution Feral animal control Collie river masterplan - fees for consultant to undertake survey Leciester wetlands path resurfacing and culvert replacement	(20,000) (13,000) (4,000) (5,000) (16,000) (8,000)	Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI
			(66,000)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES		
10 1 6503	106.1	Consultants - Town Planning Wanju Studies Wanju Consultants \$100,000 and Advertising/Promotion \$5,000 Planning Study - Banksia Road Local Heritage Survey Townscape - Burekup Community Facilities Plan Demographic Data Reporting	(35,000) (105,000) (30,000) (5,000) (10,000) (16,250)	Funded: Planning Studies Reserve Funded: Wanju Loan Funds Funded: Planning Studies Reserve Funded: Planning Studies Reserve Funded: Planning Studies Reserve Funded: Planning Studies Reserve
			(201,250)	
10 1 6506	106.2	Land Development Expenses Sundry Gnomesville Land Survey Costs	(5,000) (5,000)	Funded: Land Development Reserve Funded: Land Development Reserve
			(10,000)	
10 2 6001	106.3	Reimbursement Revenue - Town Planning Joint TPS Water Corp - Reimbursement of Survey Costs	2,185 0	Indexed - CPI
10 1 6012	106.4	Subscriptions & Memberships - Town Planning Peron Naturalist Partnership (reallocated from Sch 14) Other	2,185 (3,700) (500)	
			(4,200)	
10 2 7501	107.1	Grant Revenue - Other Community Amenities Nil	0	
			0	

Summary		2019/20
Schedule 11 - Recreation & Culture		Budget Estimate
		\$
RECREATION & CULTURE - SUMMARY		
Operating Expenditure		
 Recurrent Expenditure		
Public Hall, Civic Centres		(288,884)
Other Recreation & Sport - Parks, Gardens, Reserves		(4,316,369)
Other Recreation & Sport - Eaton Recreation Centre		(2,592,726)
Libraries - Eaton Community Library		(745,833)
Libraries - Dardanup Library		0
Other Culture		(108,313)
Total Recurrent Expenditure		(8,052,125)
 Non-Recurrent Expenditure		
Public Hall, Civic Centres		0
Other Recreation & Sport - Parks, Gardens, Reserves		(32,500)
Other Recreation & Sport - Eaton Recreation Centre		(5,050)
Libraries - Eaton Community Library		(6,050)
Libraries - Dardanup Library		0
Other Culture		(64,880)
Total Non-Recurrent Expenditure		(108,480)
Total Operating Expenditure		(8,160,605)
Operating Revenue		
 Recurrent Revenue		
Public Hall, Civic Centres		18,140
Other Recreation & Sport - Parks, Gardens, Reserves		269,433
Other Recreation & Sport - Eaton Recreation Centre		1,443,000
Libraries - Eaton Community Library		98,084
Libraries - Dardanup Library		0
Other Culture		0
Total Recurrent Revenue		1,828,657
 Non-Recurrent Revenue		
Public Hall, Civic Centres		235,416
Other Recreation & Sport - Parks, Gardens, Reserves		1,481,307
Other Recreation & Sport - Eaton Recreation Centre		0
Libraries - Eaton Community Library		500
Libraries - Dardanup Library		0
Other Culture		4,545
Total Non-Recurrent Revenue		1,721,768
Total Operating Revenue		3,550,425

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		PUBLIC HALLS, CIVIC CENTRES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 1004	JOB	Maintenance - Public Halls	Appendix C	(159,030)	Refer to notes at end of this schedule
		Donation - Hall Committees	111.2	(5,654)	
11 1 1999		Depreciation	Appendix G	(124,200)	
		Sub Total - Recurrent Expenditure		(288,884)	
		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		(288,884)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 1001		Reimbursements	111.3	7,140	Refer to notes at end of this schedule
11 2 1002		Sundry Fees & Charges - Taxable		1,000	
11 2 1014		Hall Hire - Dardanup Hall		10,000	
		Sub Total - Recurrent Revenue		18,140	
		Non-Recurrent Revenue			
11 2 1501		Grants - Taxable	111.1	196,108	Refer to notes at end of this schedule
11 2 1502		Contributions - Public Halls/Buildings	111.4	39,308	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		235,416	
		TOTAL OPERATING REVENUE		253,556	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		OTHER RECREATION & SPORT			
		PARKS GARDENS, RESERVES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 3001		Salaries & Wages		(207,815)	
11 1 3002		Superannuation		(25,977)	
11 1 3003		Long Service Leave		0	
	JOB	Maintenance - Parks, Gardens, Reserves	Appendix E	(3,535,970)	
	JOB	Maintenance - Sporting Buildings	Appendix C	(55,535)	
11 1 3011		Interest - Loan 69 Glen Huon Oval Clubrooms	Appendix A	(38,219)	
11 1 3012		Govt Guarantee Fee on Loans	Appendix A	(6,853)	
11 1 3999		Depreciation	Appendix G	(446,000)	
		Sub Total - Recurrent Expenditure		(4,316,369)	
		Non-Recurrent Expenditure			
11 1 3501		Donation - Sporting Clubs	113.2	(2,500)	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		(5,000)	
11 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(32,500)	
		TOTAL OPERATING EXPENDITURE		(4,348,869)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 3001		Reimbursements	113.4	5,019	Refer to notes at end of this schedule
11 2 3002		Fees & Charges		500	
11 2 3003		Fees & Charges - Leases	113.6	18,555	Refer to notes at end of this schedule
11 2 3006		Fees & Charges - Event Applications		0	
11 2 3005		Reimbursement - Self Supporting Loan Interest	Appendix A	504	
11 2 3007		Reimbursement - Self Supporting Loan Govt Guarantee Fee	Appendix A	55	
11 2 3009		Specified Area Rate - Eaton Landscaping	113.9	244,800	
		Sub Total - Recurrent Revenue		269,433	
		Non-Recurrent Revenue			
11 2 3501		Grants - Taxable	113.1	332,025	Refer to notes at end of this schedule
11 2 3504		Contributions/Donations	113.8	1,000,000	
11 2 3506		Transfer from Trust - POS	113.7	149,282	
		Sub Total - Non Recurrent Revenue		1,481,307	
		TOTAL OPERATING REVENUE		1,750,740	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		EATON RECREATION CENTRE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 4001		Salaries & Wages - Administration		(455,331)	
11 1 4004		Long Service Leave		0	
11 1 4005		Superannuation		(109,233)	
11 1 4045		Accrued Leave		0	
11 1 4007		Salary Sacrificed Expense		0	
11 1 4010		Staff Recruitment		(1,000)	Indexed - CPI
11 1 4011		Staff Training / Conferences	Appendix J	(7,413)	
11 1 4035		Staff Travel / Accomodation	Appendix K	(3,732)	
11 1 4012		Staff Uniforms	Appendix L	(5,334)	
11 1 4013		Advertising		(32,640)	Indexed - CPI
11 1 4015		Licenses / Affiliations		(500)	
11 1 4048		Software Support		(8,000)	Indexed - CPI
11 1 4016		Equipment Hire / Lease Expenses	114.3	(5,000)	Refer to notes at end of this schedule
11 1 4017		Telephone - Office		(5,610)	Indexed - CPI
11 1 4019		Receptions		(250)	
11 1 4020		Subscriptions		(350)	
11 1 4021		Postage		(250)	
11 1 4022		Stationery		(4,500)	
11 1 4023		Sundry Expenditure		(4,500)	Indexed - CPI
11 1 4026		Minor Equipment		(2,250)	
11 1 4047		Vandalism / Graffiti		(3,000)	
11 1 4029		Equipment Mtce		(4,000)	
11 1 4033		Interest - Loan 59	Appendix A	(20,152)	Rec Ctr Construction
11 1 4036		Interest - Loan 63	Appendix A	(965)	Rec Ctr Extensions
11 1 4049		Interest - Loan 68	Appendix A	(348)	Gym Equipment
		Interest - New Loan		0	
11 1 4050		Govt Guarantee Fee on Loans	Appendix A	(2,517)	
11 1 4037		Fringe Benefits Tax		(5,500)	
	PLANT	Motor Vehicle Expenses	Appendix B	(9,795)	
	J11401	Cost Centre - Fitness Centre	114.4	(176,568)	Refer to notes at end of this schedule
	J11402	Cost Centre - Retail Sales	114.4	(93,355)	Refer to notes at end of this schedule
	J11403	Cost Centre - Children Services - Creche	114.4	(76,481)	Refer to notes at end of this schedule
	J11408	Cost Centre - Children Services - Vacation Care	114.4	(68,589)	Refer to notes at end of this schedule
	J11404	Cost Centre - Courts	114.4	(143,835)	Refer to notes at end of this schedule
	J11407	Cost Centre - Group Fitness	114.4	(123,168)	Refer to notes at end of this schedule
	J11405	Building Maintenance	Appendix C	(176,882)	
11 1 4990		Allocation of Administration Overheads		(821,979)	
11 1 4999		Depreciation	Appendix G	(219,700)	
		Sub Total - Recurrent Expenditure		(2,592,726)	
		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		(5,000)	
11 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(5,050)	
		TOTAL OPERATING EXPENDITURE		(2,597,776)	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		OTHER RECREATION & SPORT			
		EATON RECREATION CENTRE			
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 4001		Reimbursements - Sundry		1,000	
11 2 4002		Fees & Charges - EDWA		135,000	
11 2 4003		Fees & Charges - Admissions		31,000	
11 2 4004		Fees & Charges - Activities / Programs		220,000	
11 2 4005		Fees & Charges - Court Hire		120,000	
11 2 4006		Fees & Charges - Function Room Hire		20,000	
11 2 4007		Fees & Charges - Memberships		590,000	
11 2 4008		Retail Sales Café - Taxable		130,000	
11 2 4009		Retail Sales Café - GST Free		15,000	
11 2 4010		Retail Sales - General		13,500	
11 2 4011		Sponsorship		3,000	
11 2 4012		Childrens Services - GST Free		142,500	
11 2 4013		Childrens Services - Taxable		22,000	
		Sub Total - Recurrent Revenue		1,443,000	
		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		1,443,000	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		LIBRARIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 6001		Salaries & Wages		(318,972)	
11 1 6002		Superannuation		(39,871)	
11 1 6022		Accrued Leave		0	
11 1 6003		Long Service Leave		0	
11 1 6005		Postage & Freight		(2,500)	
11 1 6006		Stationery - Sundry		(3,230)	
11 1 6008		Lost / Damaged Books		(1,000)	Indexed - CPI
11 1 6009		Staff Uniforms	Appendix L	(1,416)	
11 1 6010		Staff Training	Appendix J	(3,518)	
11 1 6011		Travel & Accommodation	Appendix K	(3,583)	
	JOB	Library Programs	116.1	(71,409)	Refer to notes at end of this schedule
11 1 6013		Program - Better Beginnings		(1,000)	
11 1 6014		EDWA - Joint Facility Expenses		(5,800)	
11 1 6015		Book Stock		(7,500)	
11 1 6018		Software Subscription / Support	116.3	(104,838)	Refer to notes at end of this schedule
11 1 6019		Advertising		(5,500)	
11 1 6020		Sundry Expenditure		(1,000)	
11 1 6021		Bulletins / Magazines / Subscriptions		(2,800)	
11 1 6990		Allocation of Administration Overheads		(164,396)	
11 1 6999		Depreciation	Appendix G	(7,500)	
		Sub Total - Recurrent Expenditure		(745,833)	
		Non-Recurrent Expenditure			
11 1 6501		Provision for Bad & Doubtful Debts Expense - Eaton Community Library		(50)	
11 1 6502		Recoverable Expenses - 50% EDWA		(1,000)	
11 1 6503		Grant Expenditure		0	
11 1 6504		Major Building Maintenance	116.4	0	Refer to notes at end of this schedule
11 1 6505		Minor Assets < \$5,000 - Eaton Community Library		(5,000)	
11 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(6,050)	
		TOTAL OPERATING EXPENDITURE		(751,883)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 6001		Reimbursements - Sundry	116.5	91,084	
11 2 6002		Fees & Charges		500	
11 2 6003		Reimbursement - Lost / Damaged Books		1,000	
11 2 6004		Fees & Charges - Photocopying		5,500	
		Sub Total - Recurrent Revenue		98,084	
		Non-Recurrent Revenue			
11 2 6501		Grants - Taxable	116.2	0	Refer to notes at end of this schedule
11 2 6502		Grants - GST Free		0	
11 2 6504		Reimbursements - EDWA		500	Indexed - CPI
		Sub Total - Non Recurrent Revenue		500	
		TOTAL OPERATING REVENUE		98,584	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2019/20	Sundry Notes
				Budget 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	Indexed - CPI
		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	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		OTHER CULTURE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 9001	JOB	Public Art Competition		(4,000)	Indexed - CPI
		Community Projects - Events & Festivals	119.3	(104,313)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure		(108,313)	
		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		(173,193)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 9001		Fees & Charges - Taxable		0	Indexed - CPI
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
11 2 9502		Grants - Taxable	119.1	4,545	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		4,545	
		TOTAL OPERATING REVENUE		4,545	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
11 2 1501	111.1	Grants Revenue - Public Halls Building Construction	196,108	Source: Building Asset Plan
			196,108	
11 1 1004	111.2	Donation Expense - Hall Committees Burekup Country Club Inc Ferguson Hall Committee	(2,827) (2,827)	Indexed - CPI Indexed - CPI
			(5,654)	
11 2 1001	111.3	Reimbursements - Public Halls Lessee Utilities & Sundry Reimbursements Land & Building Construction	7,140 0	Indexed - CPI Source: Building Asset Plan
		Contribution from Eaton Junior Football Club and Eaton Cricket Club	7,140	
11 2 1502	111.4	Contributions - Public Halls - Capital Building Construction	38,308	Source: Building Asset Plan
			38,308	
11 2 3501	113.1	Grant Revenue - Parks Gardens & Reserves Grant - Parks & Reserves Upgrades per Asset Plan	332,025	Source: Parks & Reserves Asset Plan
			332,025	
11 1 3501	113.2	Donation Expense - Sporting Groups South West Academy of Sports	(2,500)	New 2017/18 Realloc from Sch 8
			(2,500)	
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 Eaton Bowling Club Sundry	4,519 500	Ref Append I - Insurance Indexed - CPI
		Lease - Insurance Reimbursement	5,019	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
11 2 3003	113.6	Lease Revenue - Parks & Reserves		
		Eaton Softball Facility	2,652	Indexed - CPI - Leased to 2027
		Dardanup Community Centre	1,000	Leased to 2020
		Waterloo Hall	100	Leased to 2021
		Reserve 37231 Vera Place, Dardanup	1,128	Annual Lease = Annual Rates
		Lot 52 Waterloo Road, Dardanup	1,000	Leased to 2020
		Eaton Junior Football Club Rooms	10	Leased to 2020
		Part Lot 34 Ferguson Road, Dardanup	500	Leased to 2021
		Dardanup Oval Club Rooms (Lot 55 Ferguson	10	Leased to 2021
		Eaton Hall	2,040	Indexed - CPI - Leased to 2026
		SWFL Oval Lease	1,255	Indexed - CPI
		Football Club Lease	5,000	Adjusted to cover Insurance Premium (Leased to 2027)
		35 Martin Pelusey Rd	3,600	Indexed - CPI - Leased to 2020
		Reserve 11078 Waterloo Recreation Road	250	Indexed - CPI - Leased to 2021
		Lot 511 Bobin Street, Eaton	10	\$10 - Leased to 2028
			18,555	
11 2 3506	113.7	Transfer from Trust		
		Peninsula Lakes Playground (J11606)	99,282	Trust POS (Minister Approved \$100 over 18/19 & 19/21)
		Eaton Foreshore Stage 2 (J11594)	50,000	Trust TSP03
			149,282	
11 2 3504	113.8	Contributions/Donations		
		Citygate - Donation for Softball Pavillion	1,000,000	
			1,000,000	
11 2 3009	113.9	Specified Area Rate - Eaton Landscaping		
		Millbridge POS Maintenance	155,800	Indexed - CPI
		Eaton Parks & Reserves Upgrades	89,000	Source: Parks & Reserves Asset Plan
		Various Jobs		Reduced Expenditure Offset by Transfer to
			244,800	SAR Eaton Landscaping Reserve \$33,000
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 \$465 / Month?	(3,500)	
		Meter Copy Costs	(1,250)	Indexed - CPI
		1st Aid Oxygen Bottle	(250)	Indexed - CPI
			(5,000)	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
Job		116.1 Library Programs		
	J11913	- Early Learning Programs		
		Tiny Wigglers	(6,400)	Indexed - CPI
		Little Gigglers	(6,400)	Indexed - CPI
		Junior Wigglers	(8,200)	Indexed - CPI
		St Johns Resuscitation for Kids	(1,000)	Indexed - CPI
	J11914	- School Holiday Programs		
		Ages 12-17	(6,915)	Indexed - CPI
		Ages 8-12	(6,914)	Indexed - CPI
		Ages 4-8	(6,914)	Indexed - CPI
	J11915	- Adult Programs		
		Gardening	(3,252)	Indexed - CPI
		Health and Wellbeing	(3,626)	Indexed - CPI
		Arts and Crafts Programs	(6,439)	Indexed - CPI
		IT and Technology	(1,813)	Indexed - CPI
		Cooking	(3,626)	Indexed - CPI
		Lifestyle	(1,000)	Indexed - CPI
	J11916	- Live Music in the Library		
		Live Music in the Library	(5,160)	Indexed - CPI
	J11917	- Miscellaneous		
		Venue Hire	(500)	
		Display Cabinets	(250)	
	J11919	- Author Talks		
		Nil	(3,000)	
			(71,409)	
11 2 6501		116.2 Grants Revenue - Eaton Community Library		
		Nil	0	Indexed - CPI
			0	
11 1 6018		116.3 Software Subscription / Support - Eaton Community Library		
		Regional LMS	(104,838)	Per Tender
			(104,838)	
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	91,084	per Regional LMS Agreement
			91,084	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture			2019/20	Sundry Notes	
					Budget Estimate		
					\$		
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE					
11 2 9502		119.1 Grants Revenue - Other Culture					
		Contribution to Paint the Shire READ (Trust 18/19)			4,545	Funded: Trust Account 'Sundry Trust'	
					4,545		
11 1 9502		119.2 Consultant Expenditure - Other Culture			0		
		Nil			0		
Job		119.3 Community Projects - Events & Festival					
		J11901 Events and Festivals			(60,000)		
		J11902 Public Art Projects			(12,000)		
		J11903 Donation - City of Bunbury for Regional Events			(5,100)		
		J11904 Donation - Eaton Foreshore Festival			(2,040)		
		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		(2,893)		
		J11909 Citizenship Ceremonies			(500)		
		J11910 Thank a Volunteer Day Event			(2,000)		
		J11911 Grandparents Day			(1,500)		
		J11912 Event Support Expenditure			(2,000)		
		J11918 Paint the Shire READ			(4,545)	Funded: Funds held in Trust from 18/19 Contribution	
		J11920 #shoWcAse in Pixels (digital artworks display at Yagan Square)			(1,000)		
					(104,313)		
11 1 9504	New	119.4 Community Grants Scheme	Assess	\$ / Assess			
		2018/19 Community Grants Scheme	6,309	7.91	(49,880)		
					(49,880)		

Job / Plant Number	Particulars	2019/20 Budget Estimate										TOTAL		
NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)														
Cost	116.1	Notes	J11913 <i>Early Learning Programs</i>	J11914 <i>School Holiday Programs</i>	J11915 <i>Adult Programs</i>	J11916 <i>Live Music in the Library</i>	J11917 <i>Misc.</i>	J11919 <i>Author Talks</i>					TOTAL	
Centres (CC)	Library Programs - Cost Centres													
081	Staff Salaries & Wages (Officer Expenditure)		0	0	0	0	0	0					0	
082	Catering		0	0	0	0	0	0					0	
083	Cleaning		0	0	0	0	0	0					0	
084	Venue Hire		0	378	756	0	500	0					1,634	
085	Contractor Hire/Facilator Fees		22,000	20,365	21,000	5,160	0	2,300					70,825	
086	Equipment Hire		0	0	0	0	0	0					0	
087	Prizes & Equipment Purchases		0	0	0	0	0	0					0	
088	Waste Services (ie Bins)		0	0	0	0	0	0					0	
089	Consumables		0	0	0	0	250	700					950	
090	Traffic Management		0	0	0	0	0	0					0	
091	Insurance		0	0	0	0	0	0					0	
092	OH & Safety		0	0	0	0	0	0					0	
093	Parks & Gardens, Reticulation/Signage		0	0	0	0	0	0					0	
			22,000	20,743	21,756	5,160	750	3,000					73,409	
2019/20 Budget Estimate														
Cost	119.3	Notes	Job Reference J11901										TOTAL	
Centres (CC)	Events & Festivals - Cost Centres		<i>Walk on the Wild Side</i>	<i>Conquer the Concrete</i>	<i>But It Back Fair</i>	<i>Movies</i>	<i>Natures Wonderland</i>	<i>Bubbles Bonanza</i>	<i>Discovering Dardanup's Heritage Day</i>	<i>Cubbies & Portions</i>	<i>Ladies Day Out</i>	<i>Seniors Celebration Day</i>	<i>Spring Out Festival</i>	TOTAL
081	Staff Salaries & Wages (Officer Expenditure)		0	0	0	0	0	0	0	0	0	0	0	0
082	Catering		0	0	300	100	0	100	100	0	0	800	0	1,400
083	Cleaning		0	0	0	0	0	0	0	0	0	0	0	0
084	Venue Hire		0	0	0	0	0	100	0	0	800	0	0	900
085	Contractor Hire/Facilator Fees		7,200	2,300	3,600	7,140	3,000	2,200	900	1,580	4,200	1,640	11,400	45,160
086	Equipment Hire		2,300	200	2,000	2,400	.	0	0	0	2,000	700	500	10,100
087	Prizes & Equipment Purchases		400	1,000	0	100	0	100	0	0	0	100	0	1,700
088	Waste Services (ie Bins)		100	0	100	260	60	0	0	60	0	60	100	740
089	Consumables		0	0	0	0	0	0	0	0	0	0	0	0
090	Traffic Management		0	0	0	0	0	0	0	0	0	0	0	0
091	Insurance		0	0	0	0	0	0	0	0	0	0	0	0
092	OH & Safety		0	0	0	0	0	0	0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signage		0	0	0	0	0	0	0	0	0	0	0	0
			10,000	3,500	6,000	10,000	3,060	2,500	1,000	1,640	7,000	3,300	12,000	60,000

Job / Plant Number	Particulars								
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)								
	2019/20								
	Budget Estimate								
Cost	Note 114.4	Notes	J11401	J11402	J11403	J11408	J11404	J11407	
			<i>Fitness</i>		<i>Children</i>	<i>Children</i>		<i>Group</i>	
Centres (CC)	Eaton Recreation Centre - Cost Centres		<i>Centre</i>	<i>Retail Sales</i>	<i>Services</i>	<i>Services</i>	<i>Courts</i>	<i>Fitness</i>	TOTAL
					Creche	Vacation Care			
050	Salaries & Wages		163,865	18,985	70,857	54,947	62,921	97,607	469,183
052	Staff Training	Appendix J	2,453	220	916	500	800	561	5,450
053	Advertising		0	0	0	0	0	0	0
054	Licenses		1,750	0	708	3,000	1,000	23,700	30,158
055	Receptions		0	0	0	0	600	0	600
056	Sundry Expenditure		6,250	800	2,000	9,642	3,000	550	22,242
057	Stock Purchase		0	72,000	0	0	0	0	72,000
058	Minor Equipment		2,250	1,350	2,000	500	2,500	750	9,350
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	73,014	0	73,014
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
			176,568	93,355	76,481	68,589	143,835	123,168	681,997

Summary		2019/20
Schedule 12 - Transport		Budget Estimate
		\$
TRANSPORT - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Streets, Roads, Bridges, Depots		(5,711,125)
Road Plant Purchases		0
Traffic Control & Parking Facilities		(6,400)
Total Recurrent Expenditure		(5,717,525)
Non-Recurrent Expenditure		
Streets, Roads, Bridges, Depots		(84,788)
Road Plant Purchases		0
Traffic Control & Parking Facilities		0
Total Non-Recurrent Expenditure		(84,788)
Total Operating Expenditure		(5,802,313)
Operating Revenue		
Recurrent Revenue		
Streets, Roads, Bridges, Depots		173,801
Road Plant Purchases		0
Traffic Control & Parking Facilities		4,000
Total Recurrent Revenue		177,801
Non-Recurrent Revenue		
Streets, Roads, Bridges, Depots		2,694,456
Road Plant Purchases		0
Traffic Control & Parking Facilities		500
Total Non-Recurrent Revenue		2,694,956
Total Operating Revenue		2,872,757

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		STREETS, ROADS, BRIDGES, DEPOTS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Maintenance - Roads	Transport	(1,322,147)	Refer to Transport Construction Budget
	JOB	Maintenance - Bridges	Transport	(121,700)	Refer to Transport Construction Budget
	JOB	Maintenance - Ancillary	Transport	(429,560)	Refer to Transport Construction Budget
	JOB	Depot Maintenance	Appendix C	(155,047)	
12 1 1005		Crossover Contribution		(16,630)	
12 1 1006		Land Resumption / Compensation	121.3	(25,000)	Refer to notes at end of this schedule
12 1 1007		Interest Expense - Loan 66	Appendix A	(22,201)	Works Depot Land
12 1 1008		Government Guarantee Fee on Loans	Appendix A	(3,640)	
12 1 1999		Depreciation	Appendix G	(3,615,200)	
		Sub Total - Recurrent Expenditure		(5,711,125)	
		Non-Recurrent Expenditure			
		Building Major Maintenance - Depots	Appendix D	0	
12 1 1504		Consultants	121.1	(71,788)	Refer to notes at end of this schedule
12 1 1505		Eaton Drive Scheme Expenditure - Scheme Refunded		(8,000)	Funded: JTPS Reserves
	JOB	Directional Signage	Transport	0	Funded: C'Fwd Projects Res
12 1 1508		Minor Assets < \$5,000 - Transport		(5,000)	
12 1 1506		Transfer to Trust		0	
		Sub Total - Non Recurrent Expenditure		(84,788)	
		TOTAL OPERATING EXPENDITURE		(5,795,913)	
		OPERATING REVENUE			
		Recurrent Revenue			
12 2 1001		Reimbursements	121.4	26,000	Refer to notes at end of this schedule
12 2 1002		Sundry Fees & Charges - Taxable		0	
12 2 1003		Grants - MRD Direct Grants		120,261	
12 2 1004		Fuel Tax Credits		27,540	
		Sub Total - Recurrent Revenue		173,801	
		Non-Recurrent Revenue			
12 2 1501		Grants - Black Spots	Transport	661,200	Refer to Transport Construction Budget
12 2 1502		Grants - Bridge Maintenance		0	
12 2 1503		Grants - Regional Road Group	Transport	1,324,000	Refer to Transport Construction Budget
12 2 1504		Grants - LGGC Special Projects (Bridges)	Transport	228,000	Refer to Transport Construction Budget
12 2 1505		Grants - Roads to Recovery	Transport	252,813	Refer to Transport Construction Budget
12 2 1506		Grants - Pathways Program	Transport	228,443	Refer to Transport Construction Budget
12 2 1507		Grants - Sundry	121.2	0	Refer to notes at end of this schedule
12 2 1508		Contribution to Works	Transport	0	Refer to Transport Construction Budget
12 2 1510		Contribution to Works (Infrastructure/Future Works) Developers		0	
		Sub Total - Non Recurrent Revenue		2,694,456	
		TOTAL OPERATING REVENUE		2,868,257	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2019/20	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	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		TRAFFIC CONTROL & PARKING FACILITIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
12 1 3001		License Plates - Special Dardanup Series		(900)	Indexed - CPI
12 1 3002		Road Wise Programs (includes Membership Industry Road Safety Alliance \$3,000)		(5,000)	
	JOB	Car Parking Bays Maintenance		(500)	
		Sub Total - Recurrent Expenditure		(6,400)	
		Non-Recurrent Expenditure			
12 1 3501		Nil		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(6,400)	
		OPERATING REVENUE			
		Recurrent Revenue			
12 2 3001		Sale of Special Series Number Plates		1,500	Indexed - CPI
12 2 3002		Fines & Penalties - Traffic		2,500	Indexed - Population Growth
12 2 3003		Contribution - Cash in lieu car parking		0	
12 2 3004		Fees & Charges - Car Parking		0	
		Sub Total - Recurrent Revenue		4,000	
		Non-Recurrent Revenue			
12 2 3501		Reimbursements		0	
12 2 3502		Grants - Road Wise		500	
		Sub Total - Non Recurrent Revenue		500	
		TOTAL OPERATING REVENUE		4,500	

Account Number	Job / Plant Number	Schedule 12 - Transport	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 12 - TRANSPORT		
12 1 1504	121.1	Consultants - Transport Rural Road Resumptions Asset Management Condition Reports	(11,788) (60,000)	
			(71,788)	
12 2 1507	121.2	Grant Revenue - Sundry Nil	0	
			0	
12 1 1006	121.3	Land Resumption / Compensation Road Resumption - Dardanup West Road	(25,000)	
			(25,000)	
12 2 1001	121.4	Reimbursements Sundry Works Road Resumption - Dardanup West Road (MRWA)	1,000 25,000	
			26,000	

Summary		2019/20
Schedule 13 - Economic Services		Budget Estimate
		\$
ECONOMIC SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Tourism & Area Promotion		(2,195)
Building Control		(481,267)
Other Economic Services		(37,111)
Total Recurrent Expenditure		(520,572)
Non-Recurrent Expenditure		
Tourism & Area Promotion		(62,000)
Building Control		(18,500)
Other Economic Services		0
Total Non-Recurrent Expenditure		(80,500)
Total Operating Expenditure		(601,072)
Operating Revenue		
Recurrent Revenue		
Tourism & Area Promotion		1,119
Building Control		99,161
Other Economic Services		1,300
Total Recurrent Revenue		101,580
Non-Recurrent Revenue		
Tourism & Area Promotion		0
Building Control		0
Other Economic Services		0
Total Non-Recurrent Revenue		0
Total Operating Revenue		101,580

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		TOURISM & AREA PROMOTION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Maintenance - Tourist Bays	Appendix C	(2,195)	
13 1 2999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(2,195)	
		Non-Recurrent Expenditure			
13 1 2501		Donation - Tourism	131.1	(62,000)	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		(62,000)	
		TOTAL OPERATING EXPENDITURE		(64,195)	
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 2001		Reimbursements		0	
13 2 2002		Sundry Fees & Charges - Taxable		150	
13 2 2003		Fees & Licenses - GST Free		969	
		Sub Total - Recurrent Revenue		1,119	
		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		1,119	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		BUILDING CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
13 1 3001		Salaries & Wages		(164,356)	
13 1 3002		Superannuation		(20,545)	
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		(8,000)	Indexed - CPI
13 1 3009		Printing & Stationery		(500)	
13 1 3010		Staff Uniforms	Appendix L	(637)	
13 1 3013		Staff Training / Conferences	Appendix J	(2,221)	
13 1 3014		Travel & Accomodation	Appendix K	(1,612)	
	PLANT	Vehicle Expenses - Building Control	Appendix B	(8,031)	
13 1 3016		Legislation Updates		(250)	
13 1 3019		Telephone Expenses		(1,122)	
13 1 3990		Allocation of Administration Expenses		(273,993)	
13 1 3999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(481,267)	
		Non-Recurrent Expenditure			
13 1 3501		Swimming Pool Inspections		(13,500)	Funded: Swimming Pool Inspection Levy
13 1 3503		Minor Assets < \$5,000 - Building Control		(5,000)	
13 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(18,500)	
		TOTAL OPERATING EXPENDITURE		(499,767)	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		BUILDING CONTROL			
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 3001		Reimbursements		500	
13 2 3002		Sundry Fees & Charges - Taxable		4,590	
13 2 3003		Fines & Penalties		0	
13 2 3004		Building Licenses		80,000	Indexed - CPI x Population Growth
13 2 3005		Commission - BCITF		800	
13 2 3006		Commission - BRB		1,700	
13 2 3007		Fees & Charges - Building Statistics		0	
13 2 3008		Fees & Charges - Swimming Pool Inspection Levy		11,571	
		Sub Total - Recurrent Revenue		99,161	
		Non-Recurrent Revenue			
13 2 3501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		99,161	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		OTHER ECONOMIC SERVICES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
13 1 8001		Interest - Loan 61	Appendix A	(6,653)	
13 1 8003		Government Guarantee Fee on Loans	Appendix A	(727)	
13 1 8004		Economic Development	131.2	(29,730)	
		Sub Total - Recurrent Expenditure		(37,111)	
		Non-Recurrent Expenditure			
13 1 3801		Nil		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(37,111)	
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 8001		Extractive Industry Licenses		1,200	
13 2 8002		Sale of Standpipe Water		100	
		Sub Total - Recurrent Revenue		1,300	
		Non-Recurrent Revenue			
13 2 8501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		1,300	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 13 - ECONOMIC SERVICES		
13 1 2501	131.1	Donations - Tourism Bull & Barrel Festival Operational Grant - Ferguson Valley Marketing Inc Dollar for Dollar Matching Grant - Ferguson Valley Marketing Inc. By Wellington & Boyup Brook Reg. Tourism Strategy Bunbury Geographe Gift	(5,000) (20,000) (20,000) (12,000) (5,000)	3 Years commencing 17/18
			(62,000)	
13 1 8004	131.2	Economic Development Business South West (formerly Small Business Centre Bunbury-Wellington) Business South West - Regional Innovations Ecosystem Mapping and Audit for the South West Project Regional Development Australia - REMPLAN South West community profiling - 3 year commitment 1 Bunbury Wellington Economic Alliance GoGeo Bunbury Wellington Group of Councils Busselton Margaret River Airport	(7,000) 0 (1,250) (11,730) (7,500) (250) (2,000)	18/19, 19/20, 20/21, 21/22 (4 Yrs) Res 1
			(29,730)	

Summary		2019/20
Schedule 14 - Other Property & Services		Budget Estimate
		\$
OTHER PROPERTY & SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Private Works		(5,000)
Administration Overheads		0
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		0
Unclassified		0
Total Recurrent Expenditure		(5,000)
Non-Recurrent Expenditure		
Private Works		0
Administration Overheads		(159,824)
Public Works Overheads		(50,000)
Plant Operation		0
Salaries & Wages		(35,000)
Unclassified		(14,000)
Total Non-Recurrent Expenditure		(258,824)
Total Operating Expenditure		(263,824)
Operating Revenue		
Recurrent Revenue		
Private Works		6,000
Administration Overheads		35,007
Public Works Overheads		52,000
Plant Operation		0
Salaries & Wages		0
Unclassified		0
Total Recurrent Revenue		93,007
Non-Recurrent Revenue		
Private Works		0
Administration Overheads		1,165,000
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		35,000
Unclassified		10,000
Total Non-Recurrent Revenue		1,210,000
Total Operating Revenue		1,303,007

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		PRIVATE WORKS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Private Works - Sundry		(5,000)	
		Sub Total - Recurrent Expenditure		(5,000)	
		Non-Recurrent Expenditure			
	JOB	Private Works - Government		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(5,000)	
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 1001		Fees & Charges - Private Works (Sundry)		6,000	
		Sub Total - Recurrent Revenue		6,000	
		Non-Recurrent Revenue			
14 2 1501		Fees & Charges - Private Works (Government)		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		6,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		ADMINISTRATION OVERHEADS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
14 1 2001		Salaries & Wages		(2,971,049)	
14 1 2027		Superannuation		(379,905)	
14 1 2028		Salaries & Wages - LSL		0	
14 1 2037		Accrued Leave		0	
14 1 2029		Salary Sacrificed Expense		0	
14 1 2002		Interest Expense - Loan 49	Appendix A	0	
14 1 2032		Interest Expense - Loan 65	Appendix A	(10,563)	
14 1 2043		Interest Expense - New Loan - Eaton Admin	Appendix A	0	
14 1 2044		Government Guarantee Fee on Loans	Appendix A	(1,104)	
	JOB	Administration Building Maintenance	Appendix C	(362,071)	
14 1 2006		Insurance - General	Appendix I	(126,609)	
14 1 2040		Insurance - Workers Compensation	Appendix I	(172,021)	
14 1 2007		Advertising		(24,000)	
14 1 2008		Office Equipment Maintenance	142.2	(37,300)	Refer to notes at end of this schedule
14 1 2009		Postage & Courier Services		(35,000)	Indexed - CPI x Population Growth
14 1 2010		Software Upgrades / Purchases	142.3	(5,000)	Refer to notes at end of this schedule
14 1 2011		Leasing - Equipment	142.5	(272,745)	Refer to notes at end of this schedule
14 1 2012		Staff Recruitment Expenses/Medical Expenses		(30,000)	
14 1 2013		Staff Telephone Allowance		(50)	
14 1 2014		Telephone Expenses Recoverable		(50)	
14 1 2015		Professional Development		(31,620)	
14 1 2016		Staff Uniforms	Appendix L	(15,432)	
14 1 2017		Fringe Benefits Tax		(63,000)	
14 1 2018		Stationery		(32,000)	
14 1 2019		Travel & Accomodation - Executive Dept	Appendix K	(11,821)	
14 1 2041		Travel & Accomodation - Corporate & Community Services	Appendix K	(25,434)	
14 1 2042		Travel & Accomodation - Development Services	Appendix K	(896)	
14 1 2039		Staff Training - Executive Dept	Appendix J	(13,286)	
14 1 2038		Staff Training - Corporate & Community Services	Appendix J	(31,763)	
14 1 2020		Staff Training - Development Services	Appendix J	(2,568)	
14 1 2022		Subscriptions / Memberships	142.4	(59,760)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Administration	Appendix B	(72,352)	
14 1 2025		Sundry Expenditure		(2,000)	
14 1 2026		Telephone / Communications Expenses	142.6	(87,064)	
14 1 2030		Employee Assistance Program		(10,000)	
14 1 2031		Software Licensing Expenses	142.1	(416,894)	IT Asset Management Plan
14 1 2999		Depreciation	Appendix G	(176,500)	
		Sub Total		(5,479,858)	
14 1 2995		Less: Allocated to Schedules		5,479,858	
		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)		(137,824)	Source: 10 Year IT Software Plan
14 1 2503		Contract Relief Staff		(5,000)	
14 1 2504		Minor Assets < \$5,000 - Admin OH		(5,000)	
14 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(159,824)	
		TOTAL OPERATING EXPENDITURE		(159,824)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		ADMINISTRATION OVERHEADS			
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 2001		Reimbursements - Staff Uniforms		100	
14 2 2002		Reimbursements - Telephone		100	
14 2 2003		Reimbursements - Sundry		23,807	
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		35,007	
		Non-Recurrent Revenue			
14 2 2502		Profit on Sale of Assets		1,165,000	
		Sub Total - Non Recurrent Revenue		1,165,000	
		TOTAL OPERATING REVENUE		1,200,007	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		PUBLIC WORKS OVERHEADS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
14 1 4001		Salaries & Wages		(1,243,763)	
14 1 4002		Superannuation		(382,450)	
14 1 4003		Salary Sacrificed Expenditure		0	
14 1 4004		Sick, Holiday, Annual Pay		(258,737)	
14 1 4005		Long Service Leave		(50,000)	
14 1 4030		Accrued Leave		(55,000)	
14 1 4007		Consultants		(2,000)	
14 1 4008		Fringe Benefits Tax		(55,000)	
14 1 4009		Telephone		(21,114)	Indexed - CPI x Population Growth
14 1 4011		Staff Uniforms (Inside Staff)	Appendix L	(5,766)	Indexed - CPI x Population Growth
14 1 4012		Advertising		(8,000)	Indexed - CPI x Population Growth
14 1 4013		Protective Clothing		(16,891)	
14 1 4014		Printing & Stationery		(500)	
14 1 4015		Occupational Health & Safety	144.4	(24,400)	Refer to notes at end of this schedule
14 1 4016		Staff Travel & Accommodation	Appendix K	(18,619)	
14 1 4017		Staff Training - Administration	Appendix J	(33,926)	
	JOB	Staff Training - Works		(135,012)	
14 1 4020		Equipment Maintenance		(500)	
14 1 4024		Software Licensing	144.1	(2,865)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Public Works Staff	Appendix B	(89,642)	
	PLANT	Sundry Plant & Trailers	Appendix B	(37,053)	
14 1 4599		Depreciation	Appendix G	(1,300)	
14 1 4029		Allocation of Administration Overheads		(1,643,957)	
		Sub Total		(4,086,495)	
14 1 4997		Less: Allocated to Works		4,086,495	
		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	(45,000)	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		(50,000)	
		TOTAL OPERATING EXPENDITURE		(50,000)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		PUBLIC WORKS OVERHEADS			
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 4001		Reimbursements	144.3	15,000	Refer to notes at end of this schedule Indexed - CPI
14 2 4002		Engineering Supervision Fees		20,000	
14 2 4003		Fees & Charges		17,000	
		Sub Total - Recurrent Revenue		52,000	
		Non-Recurrent Revenue			
14 2 4501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		52,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		PLANT OPERATION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
1415001	PLANT	Fuel & Oil	Appendix B	(176,500)	
1415002	PLANT	Tyres & Tubes	Appendix B	(20,000)	
1415003	PLANT	Parts & Repairs	Appendix B	(92,080)	Includes Lease ODA
1415004	PLANT	Repair Wages	Appendix B	(8,900)	
1415005	PLANT	Licenses	Appendix B	(17,000)	
1415006	PLANT	Insurance	Appendix B	(27,241)	
1415098	PLANT	Depreciation	Appendix B	(392,000)	
		Sub Total		(733,721)	
1415099		Less: Allocated to Works		733,721	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
14 1 5501		Nil		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	Schedule 14 - Other Property & Services	Note	2019/20	Sundry Notes	
				Budget Estimate		
				\$		
		SALARIES & WAGES				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
14 1 6001		Gross Salaries & Wages		(9,294,887)		
		Sub Total		(9,294,887)		
14 1 6002		Less: Allocated		9,294,887		
		Sub Total - Recurrent Expenditure		0		
		Non-Recurrent Expenditure				
14 1 6501		Salaries & Wages - Workers Compensation		(20,000)		
14 1 6502		Unallocated Salaries & Wages		0		
14 1 6503		Salaries & Wages - Paid Parental Leave		(15,000)		
		Sub Total - Non Recurrent Expenditure		(35,000)		
		TOTAL OPERATING EXPENDITURE			(35,000)	
		OPERATING REVENUE				
		Recurrent Revenue				
14 2 6001		Nil		0		
		Sub Total - Recurrent Revenue		0		
		Non-Recurrent Revenue				
14 2 6501		Reimbursements - Workers Compensation		20,000		
14 2 6503		Reimbursements - Paid Parental Leave - Govt Funded		15,000		
		Sub Total - Non Recurrent Revenue		35,000		
		TOTAL OPERATING REVENUE			35,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2019/20	Sundry Notes
				Budget Estimate	
				\$	
		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)	Indexed - CPI
		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		10,000	
		Sub Total - Non Recurrent Revenue		10,000	
		TOTAL OPERATING REVENUE		10,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES		
14 1 2031	142.1	Software Licensing Expenses Per 10 Year IT Plan - Software (Annual Licensing) LG Solutions (Fees & Charges Software Licensing - Year 1 includes installation cost)	(412,644) (4,250)	IT Asset Management Plan
			(416,894)	
14 1 2008	142.2	Office Equipment Maintenance Sundry Replacement of Computer Equipment Photocopier Copy (Meter) Expenses Wireless Networking Mast Lease \$525 per month IT Contract Support	(1,000) (25,000) (6,300) (5,000)	
			(37,300)	
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 Taxation Subscriptions IT Vision User Group Australia Day Council Cemeteries Association Economic Development Australia Our Community Risk Management Technologies State Law Publisher Mailchimp e-newsletter Sundry	(8,500) (43,000) (470) (650) (500) (120) (370) (400) (3,100) (1,150) (1,000) (500)	Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI
			(59,760)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2019/20		Sundry Notes
			Budget Estimate		
				\$	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES			
14 1 2011		142.5 Equipment Leasing Expenditure			
		Photocopier x2 Eaton Administration Centre	\$2,189.00	(27,540)	
		Photocopier x1 Governance Area	\$193.00	(2,601)	
		Photocopier x1 Dardanup Office	\$193.00	(2,601)	
		Photocopier x1 Building Dept	\$217.00	(2,601)	
		Photocopier x1 Library - Public	\$193.00	(2,601)	
		Photocopier x1 Library - Office	\$193.00	(2,601)	
		Photocopier x1 C&CS / Records Area	\$193.00	(2,601)	
		Leased IT Equipment - based on Information Technology Asset Management Plan		(229,599)	
				(272,745)	
14 1 2026		142.6 Telephone / Communications Expenses			
		Point to Point Microwave & Internet Service	\$1,880.00	(23,011)	Indexed - CPI
		After Hours Call Centre Service		(6,763)	Indexed - CPI
		Phone & Internet Service		(22,290)	Indexed - CPI x Population Growth
		Mobile Device Plans		(20,000)	Indexed - CPI x Population Growth
		Sundry Services		(15,000)	Indexed - CPI x Population Growth
				(87,064)	
14 1 4024		144.1 Software Licensing - Public Works			
		AutoCad		(2,865)	Indexed - CPI
				(2,865)	
14 1 4502		144.2 Consultants			
		Sundry		(45,000)	Indexed - CPI
				(45,000)	
14 2 4001		144.3 Reimbursements - Public Works			
		Sundry		15,000	Indexed - CPI
				15,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2019/20	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES		
14 1 4015	144.4	Occupational Health & Safety		
		Safety Clothing / Equipment	(10,500)	
		Compliance Inspections	(7,500)	
		Compliance Reporting	(3,000)	
		Consultants - Staff Training	(2,000)	
		MSDS Revision	(1,400)	
			(24,400)	
14 1 4501	144.5	Software Purchase - Public Works		
		Nil	0	
			0	

New Borrowings

Account		2019/20 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
	SSL*	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		2019/20 Budget Estimate
Number		
11 3 3011	Eaton Bowling Club	0
	SSL*	0

* SSL = Self Supporting Loan

Borrowings Principal Repayments

Account			2019/20 Budget Estimate
Number			
	Existing Loans	Loan #	
11 3 4003	Eaton Rec Ctr	59	(83,083)
13 3 8002	Gravel Pit Purchase	61	(22,465)
11 3 4006	Rec Ctr Extensions	63	(21,440)
14 3 2014	Eaton Office Extension	65	(35,739)
12 3 2008	Land - Depot	66	(56,313)
11 3 4008	Rec Ctr Gym Equipment	68	(21,070)
11 3 1003	Glen Huon Oval Club Rooms	69	(39,638)
	Total Existing Loans		(279,748)
	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		(279,748)

Self Supporting / Community Loan Principal Repayment Income

Account Number	2019/20 Budget Estimate
NIL	
Total SSL	0

Repayment - Prepaid Infrastructure

Account Number	2019/20 Budget Estimate
1232010 Nil	0
Total	0

2019/20
Budget Estimate
TRANSPORT CAPITAL UPGRADES

		Employee	Overheads	Plant	Stores	Goods &	Utilities	Total	Reserve	C/fwd	Royalties	Roads to	RRG	Black	Pathways	LGGC	JTPS	Contrib	Total	Net Cost	
		Costs	245%		Issues	Services		Expenditure	Transfer	Grants Res	4 Regions	Recovery		Spot	Grants	Spec Pro		to Works	Income	to Council	
Upgrades - Roads																					
J12589	Pile Road																				
		23,581	57,773	30,756	0	156,615	0	268,725	56,768				211,957						268,725	0	
J12590	Ferguson Road	5,000	12,250	6,000	0	318,216	0	341,466	210,225				131,241						341,466	0	
J12591	Mountford Road	11,127	27,261	13,352	0	68,322	0	120,062	35,791			84,271							120,062	0	
J12592	Mountford Road	0	0	0	0	228,000	0	228,000								228,000			228,000	0	
J12593	Eaton Drive - Roundabout	10,000	24,500	8,000	0	708,700	0	751,200	384,034					367,166					751,200	0	
J12594	Eaton Drive - Intersection upgrade	0	0	0	0	75,000	0	75,000	25,000				50,000						75,000	0	
																			0	0	
<i>Carry Forward Projects - Capital Upgrades</i>																					
J12584	Ferguson Road	0	0	0	0	22,821	0	22,821		22,821									22,821	0	
J12585	Eaton Drive - Roundabout	0	0	0	0	88,405	0	88,405		88,405									88,405	0	
J12586	Eaton Drive - Traffic Signals	0	0	0	0	203,896	0	203,896		203,896									203,896	0	
J12588	Harris Road	0	0	0	0	138,758	0	138,758		138,758									138,758	0	
		49,708	121,785	58,108	0	2,018,733	0	2,238,334	711,818	453,880	0	84,271	393,198	367,166	0	228,000	0	0	2,238,333	1	
Upgrades - Bridges																					
	NIL	0	0	0	0	0	0	0											0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Upgrades - Ancillary																					
	Bus Shelter	0	0	0	0	10,000	0	10,000	10,000										10,000	0	
		0	0	0	0	10,000	0	10,000	10,000	0	0	0	0	0	0	0	0	0	10,000	0	
Sub Total - Upgrades		49,708	121,785	58,108	0	2,018,733	0	2,248,334	721,818	453,880	0	84,271	393,198	367,166	0	228,000	0	0	2,248,333	1	

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

2019/20
Budget Estimate
TRANSPORT CAPITAL EXPANSION

	Employee Costs	Overheads 245%	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	
Capital Expansion - Roads																				
J12657 Eaton Drive	0	0	0	0	0	0	0									0		0	0	
	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	
Capital Expansion - Bridges																				
NIL	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	
Capital Expansion - Ancillary Street Lighting																				
<i>Carry Forward Projects - Ancillary</i>																				
J12662 Burekup Street Lighting Improvements	0	0	0	0	15,000	0	15,000		15,000									15,000	0	
	0	0	0	0	15,000	0	15,000		15,000									15,000	0	
Capital Expansion - Dual Use Paths																				
Dual Use Paths																				
J12664 Ferguson Road Charlotte Street - Oval	0	0	0	0	112,938	0	112,938	32,035				80,903						112,938	0	
J12665 Eaton Drive - RHS Blue Wren Dr - Lofthouse Dr	0	0	0	0	45,972	0	45,972						45,972					45,972	0	
J12629 Collie River Foreshore Bobin St - Boardwalk	0	0	0	0	114,411	0	114,411		21,557					92,854				114,411	0	
J12666 Collie River Foreshore Eaton Foreshore - Blowling Club Carpark to Old (0	0	0	0	135,589	0	135,589							135,589				135,589	0	
J12667 Blue Wren Drive Eaton Dr - Albatross Cres	0	0	0	0	19,595	0	19,595	7,308					12,287					19,595	0	
J12628 Eaton Drive - LHS Australind Bypass - Lavender Way	0	0	0	0	45,812	0	45,812	4,448	16,300				25,064					45,812	0	
J12668 Eaton Drive - RHS Australind Bypass - Blue Wren Dr	0	0	0	0	69,253	0	69,253	19,742					49,511					69,253	0	
J12669 Russell Road Access to toilets at rear of hall	0	0	0	0	6,704	0	6,704	6,704										6,704	0	
	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0											0	0	
<i>Carry Forward Projects - Dual Use Paths</i>	0	0	0	0	0	0	0											0	0	
	0	0	0	0	550,274	0	550,274	70,237	37,857	0	0	80,903	132,834	228,443	0	0	0	550,274	0	
Capital Expansion - Drainage																				
Various based on Stormwater Drainage AMP	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0											0	0	
	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	
Sub Total - Capital Expansion	0	0	0	0	550,274	0	565,274	70,237	52,857	0	0	80,903	132,834	228,443	0	0	0	565,274	0	

Definition - Capital Expansion
Extending the road network.

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

2019/20
Budget Estimate
TRANSPORT MAINTENANCE

	Employee Costs	Overheads 245%	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	Refer to New Job Number by Road Name List	30,263	74,144	27,915	0	10,090	0	142,412										0	142,412
Refer RM	Road Maintenance - Sealed	Refer to New Job Number by Road Name List	207,166	507,557	53,998	0	167,415	0	936,136										0	936,136
Refer RM	Road Maintenance - Formed	Refer to New Job Number by Road Name List	974	2,386	2,002	0	330	0	5,692										0	5,692
									0											
Townsites																				
Refer RM	Road Maintenance - Townsites	Refer to New Job Number by Road Name List	47,086	115,361	17,585	0	57,875	0	237,907										0	237,907
Total			285,489	699,448	101,500	0	235,710	0	1,322,147	0	0	0	0	0	0	0	0	0	0	1,322,147
Maintenance - Bridges																				
J12115	Bridge Maintenance - Rural		12,000	29,400	10,000	0	49,000	0	100,400										0	100,400
J12116	Bridge Maintenance - Townsites		4,000	9,800	3,500	0	4,000	0	21,300										0	21,300
Total			16,000	39,200	13,500	0	53,000	0	121,700	0	0	0	0	0	0	0	0	0	0	121,700
Maintenance - Ancillary																				
Rural																				
J12120	Ancillary Maintenance - Rural		5,000	12,250	4,000	0	10,000	0	31,250										0	31,250
J12121	Roadsigns - Rural		4,000	9,800	800	0	6,000	0	20,600										0	20,600
					0				0											
Townsites																				
J12125	Ancillary Maintenance - Townsites		8,000	19,600	4,000	0	40,000	0	71,600										0	71,600
J12129	Dual Use Paths / Pathways Maintenance		0	0	0	0	0	0	0										0	0
J12126	Lighting - Townsites (includes Lighting \$5,000 Hands/Cudliss)		1,000	2,450	800	0	10,000	281,610	295,860										0	295,860
J12127	Roadsigns - Townsites		1,000	2,450	800	0	6,000	0	10,250										0	10,250
Total			19,000	46,550	10,400	0	72,000	281,610	429,560	0	0	0	0	0	0	0	0	0	0	429,560
Directional Signage																				
J12005	Directional Signage		0	0	0	0	0	0	0										0	0
			0	0	0	0	0	0	0										0	0
Sub Total - Maintenance			320,489	785,198	125,400	0	360,710	281,610	1,873,407	0	0	0	0	0	0	0	0	0	0	1,873,407

2019/20
Budget Estimate
TRANSPORT RENEWALS

			Employee	Overheads	Plant	Stores	Goods &	Utilities	Total	Reserve	C/fwd	Royalties	Roads to	RRG	Black	Pathways	LGGC	JTPS	Contrib	Total	Net Cost	
			Costs	245%		Issues	Services		Expenditure	Transfer	Grants Res	4 Regions	Recovery		Spot	Grants	Spec Pro		to Works	Income	to Council	
Renewals - Roads																						
J12804	Pile Road	Widen, reconstruct & seal	29,797	73,003	37,836	0	357,376	0	498,012	278,012				220,000						498,012	(0)	
J12805	Harris Road	Widen, reconstruct & seal	26,000	63,700	31,200	0	637,420	0	758,320	126,677	131,643		0	500,000						758,320	0	
J12806	Ferguson Road	Reconstruct & seal	4,000	9,800	4,500	0	92,784	0	111,084	49,228				61,856						111,084	0	
J12807	Pile Road	Final seal	2,500	6,125	2,250	0	82,007	0	92,882	24,839				68,043						92,882	0	
J12808	Crooked Brook Road	Widen, reconstruct & seal	11,066	27,112	30,566	0	130,384	0	199,128	72,628					126,500					199,128	0	
J12809	Coolabah Cove	Reseal	1,000	2,450	750	0	11,239	0	15,439	15,439										15,439	0	
J12810	Dowdell's Line Road	Reseal	1,000	2,450	750	0	36,249	0	40,449	40,449										40,449	0	
J12811	Gardincourt Drive	Reseal	1,000	2,450	750	0	31,604	0	35,804	35,804										35,804	0	
J12812	Orchard Drive	Reseal	1,000	2,450	750	0	10,639	0	14,839	14,839										14,839	0	
J12813	Padbury Road	Reseal	1,000	2,450	750	0	21,738	0	25,938	25,938										25,938	0	
J12814	Panizza Road	Reseal	1,000	2,450	750	0	34,088	0	38,288	38,288										38,288	0	
J12815	Hutchinson Road	Reseal	1,000	2,450	750	0	108,673	0	112,873	14,881			97,992							112,873	0	
J12816	Collie River Road	Final Seal of Repairs	1,000	2,450	750	0	30,000	0	34,200	34,200										34,200	0	
J12817	Poad Road	Gravel Resheeting	9,260	22,687	14,435	0	24,168	0	70,550				70,550							70,550	0	
J12818	Joshua Brook Road	Gravel Resheeting	10,265	25,149	15,735	0	25,971	0	77,120	77,120										77,120	0	
J12803	Shoulder Renewals		0	0	0	0	0	0	0											0	0	
	Project Preliminaries		39,000	95,550	40,950	0	11,700	0	187,200	187,200										187,200	0	
			0	0	0	0	0	0	0											0	0	
			0	0	0	0	0	0	0											0	0	
			0	0	0	0	0	0	0											0	0	
			0	0	0	0	0	0	0											0	0	
			0	0	0	0	0	0	0											0	0	
<i>Carry Forward Projects - Road Renewals</i>																						
J12785	Crooked Brook Rd	Widen reconstruct and Seal	14,343	35,140	21,323	0	131,148	0	201,954		167,254				34,700					201,954	0	
J12786	Crooked Brook Rd	Final Seal	0	0	0	0	29,600	0	29,600		29,600									29,600	0	
J12797	Railway Rd	Reseal	0	0	0	0	48,280	0	48,280		48,280									48,280	0	
			0	0	0	0	0	0	0											0	0	
			0	0	0	0	0	0	0											0	0	
			0	0	0	0	0	0	0											0	0	
			0	0	0	0	0	0	0											0	0	
Total			154,231	377,866	204,795	0	1,855,068	0	2,591,960	1,035,542	376,777	0	168,542	849,899	161,200	0	0	0	0	0	2,591,960	(0)
Renewals - Bridges																						
		NIL	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	
Renewals - Pathways																						
		Nil	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	
Sub Total - Renewals			154,231	377,866	204,795	0	1,855,068	0	2,591,960	1,035,542	376,777	0	168,542	849,899	161,200	0	0	0	0	0	2,591,960	(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			524,428	1,284,849	388,303	0	4,784,785	281,610	7,278,975	1,827,597	883,514	0	252,813	1,324,000	661,200	228,443	228,000	0	0	0	5,405,567	1,873,408
Total (Excl Maintenance)			203,939	499,651	262,903	0	4,424,075	0	5,405,568	1,827,597	883,514	0	252,813	1,324,000	661,200	228,443	228,000	0	0	0	5,405,567	1

Budget Estimate
2019/20
LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Notes	Salaries & Wages	Overheads 245%	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																	
	Eaton Family Centre	1	0	0	0	0	21,776	21,776	21,776	0	0	0	0	0	21,776	0	Preserv/Renewal
								21,776									
Sch 5 - Law & Order																	
J05006	Land & Brigade Shed - Waterloo BFB New Shed (C/Fwd)		0	0	0	0	426,107	426,107	0	32,198	0	393,909	0	0	426,107	0	New - Carry Forward
								426,107									
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									
Sch 10 - Public Toilets																	
J10301	Eaton Foreshore Toilets		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
J10305	Wells Recreation Reserve Toilets		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	4,262	4,262	0	4,262	0	0	0	0	4,262	0	Preserv/Renewal
J10303	Dardanup Oval Toilets		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	36,606	36,606	0	36,606	0	0	0	0	36,606	0	Preserv/Renewal
								40,868									
Sch 10 - Refuse Site																	
J10101	Banksia Road Transfer Station - Site Works/Container (C/fwd)		0	0	0	0	11,897	11,897	0	11,897	0	0	0	0	11,897	0	New/Improvements
								11,897									
Sch 11 - Public Halls & Civic Centres																	
J11711	Eaton Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11708	Dardanup Hall - Renew External Brickwork (C/fwd)		0	0	0	0	15,080	15,080	0	15,080	0	0	0	0	15,080	0	Preserv/Renewal
J11713	Dardanup Community Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11705	Don Hewison Centre	3	0	0	0	0	14,420	14,420	14,420	0	0	0	0	0	14,420	0	Preserv/Renewal
J11712	Ferguson Hall		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
								29,500									

**Budget Estimate
2019/20
LAND DEVELOPMENT & BUILDING CONSTRUCTION**

Job #	Description	Notes	Salaries & Wages	Overheads 0%	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
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	7,586	7,586	0	7,586	0	0	0	0	7,586	0	New/Improvements
J11576	Skate Parks - Design (C/fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	New/Improvements
J11622	Eaton Bowling Club Room C/fwd)		0	0	0	0	204,175	204,175	0	46,375	0	157,800	0	0	204,175	0	New/Improvements
J11607	Eaton Oval Club Rooms (C/fwd \$114,923)	4	0	0	0	0	126,454	126,454	11,531	38,307	0	38,308	0	38,308	126,454	0	Preserv/Renewal
J11623	Eaton Oval Sporting Hard Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Eaton Recreation Centre	5	0	0	0	0	17,233	17,233	17,233	0	0	0	0	0	17,233	0	Preserv/Renewal
	Wells Recreation Reserve Clubrooms	6	0	0	0	0	9,785	9,785	9,785	0	0	0	0	0	9,785	0	New/Improvements
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	
								365,233									
Sch 11 - Eaton Recreation Centre																	
J11801	Construction / Renovations		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
								0									
Sch 12 - Depots																	
J12011	Works Depot - Martin Pelusey		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J12012	Eaton Depot		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J12013	Dard Works Depot - Decommission (C/fwd)		0	0	0	0	50,777	50,777	0	50,777	0	0	0	0	50,777	0	Preserv/Renewal
								50,777									
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	7	0	0	0	0	2,122	2,122	2,122	0	0	0	0	0	2,122	0	Preserv/Renewal
								2,122									
Sch 14 - Administration Centres																	
J14322	Administration Centre - Eaton		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J14322	Library/Admin Centre - Eaton (C'fwd)	8	0	0	0	0	200,000	200,000	200,000	0	0	0	0	0	200,000	0	New/Improvements
J14321	Dardanup Office		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
								200,000									
TOTAL			0	0	0	0	1,148,280	1,148,280	276,867	243,088	0	590,017	0	38,308	1,148,280	0	

Budget Estimate
2019/20

LAND DEVELOPMENT & BUILDING CONSTRUCTION

Notes	Budget	Project	Further Information	Building Reserve	C/fwd Project Reserve	New Borrowings	Grant Various GLs	Sale of Land Append H	Contributions 11 2 1001	Sundry Notes
1	\$21,776	Eaton Family Centre	Repaint Walls/Doors/Ceilings		21,776					Preserv/Renewal
2	Append C	Eaton CWA Hall	Repaint External Walls/Doors		741					Preserv/Renewal
3	\$14,420	Don Hewison Centre	External Wall Repairs/Drainage		14,420					Preserv/Renewal
4	\$11,531	Eaton Oval Club Rooms			11,531					Preserv/Renewal
"	\$114,923	Eaton Oval Club Rooms				38,307	38,308		38,308	Preserv/Renewal
5	\$17,233	Eaton Recreation Centre			17,233					Preserv/Renewal
6	\$9,785	Wells Recreation Reserve Clubrooms			9,785					New/Improvements
7	\$2,122	Millars Creek Tourist Bay			2,122					Preserv/Renewal
8	\$200,000	Library/Admin Centre - Eaton (C'fwd)			200,000					New/Improvements
C/Fwd	\$426,107	Waterloo Bushfire Brigade Shed				32,198	393,909			New/Improvements
C/Fwd	\$4,262	Watson Street Reserve Toilets	Repaint/Repairs			4,262				Preserv/Renewal
C/Fwd	\$36,606	Wellington Mills Toilets	Renovate Toilets			36,606				Preserv/Renewal
C/Fwd	\$11,897	Banksia Rd Transfer Station	Site Works/Container			11,897				New/Improvements
C/Fwd	\$7,586	Wells Recreation Reserve Sporting Hard Courts (C/fwd)				7,586				New/Improvements
C/Fwd	\$204,175	Eaton Bowling Club Room C/fwd)				46,375	157,800			New/Improvements
C/Fwd	\$50,777	Dardanup Works Depot - Decommission				50,777				Preserv/Renewal
C/Fwd	\$15,080	Dardanup Hall - Renew External Brickwork				15,080				Preserv/Renewal
	\$1,148,280									

426,107 New/Improvements
433,443 Improvements (Upgrades)
288,730 Preservation/Renewal
1,148,280

2019/20
PARKS & RESERVES CONSTRUCTION EXPENDITURE

Job #	Description	Salaries & Wages			Plant	Stores Issues	Good & Services	TOTAL	P&G Reserve	C/fwd Project Reserve	Unspent SAR Reserve	Trust	Grants/Cont rib.	Spec Area Rate	Total Income	Net Cost	Sundry Notes
		Notes		Overheads													
J11632	Eaton Foreshore - Boat Ramp & Jetty Upgrade	1	0	0	0	0	216,300	216,300	54,075	0	0	0	162,225	0	216,300	0	Source: Parks & Reserves Asset Plan
J11633	Millbridge - Hunter Park - Park Sign	2	0	0	0	0	1,276	1,276	1,276	0	0	0	0	0	1,276	0	Source: Parks & Reserves Asset Plan
J11634	Millbridge - Millars Creek - Lighting upgrade	3	0	0	0	0	35,020	35,020	35,020	0	0	0	0	0	35,020	0	Source: Parks & Reserves Asset Plan
J11635	Millbridge - Millars Creek - Fitness Trail	4	0	0	0	0	75,000	75,000	37,500	0	0	0	37,500	0	75,000	0	Source: Parks & Reserves Asset Plan
J11636	Gnomesville Master Plan	5	0	0	0	0	100,000	100,000	0	50,000	0	0	50,000	0	100,000	0	Source: Parks & Reserves Asset Plan
J11627	Preservation / Renewal Program	6	0	0	0	0	9,000	9,000	9,000	0	0	0	0	0	9,000	0	Source: Parks & Reserves Asset Plan
J11638	Millars Creek	7	0	0	0	0	3,738	3,738	3,738	0	0	0	0	0	3,738	0	Source: Parks & Reserves Asset Plan
J11615	Watson Reserve	8	0	0	0	0	1,625	1,625	1,625	0	0	0	0	0	1,625	0	Source: Parks & Reserves Asset Plan
J11637	Burekup Entry Statement Signage	9	0	0	0	0	20,000	20,000	20,000	0	0	0	0	0	20,000	0	OCM 31/10/18 CR 352-18
<i>Carry Forward Projects</i>																	
J11624	Hunter Park Park Sign		0	0	0	0	1,239	1,239	0	0	1,239	0	0	0	1,239	0	Funded: Unspent Spec Area Rates R
J11625	Millars Creek Lighting Upgrade		0	0	0	0	25,311	25,311	0	0	25,311	0	0	0	25,311	0	Funded: Unspent Spec Area Rates R
J11626	Various Parks - Smoking Signs		0	0	0	0	2,659	2,659	0	0	2,659	0	0	0	2,659	0	Funded: Unspent Spec Area Rates R
J11628	Dardanup Cemetery Seating		0	0	0	0	3,304	3,304	0	3,304	0	0	0	0	3,304	0	Funded: C/Fwd Projects Res
J11629	Ferguson Cemetery Seating		0	0	0	0	1,652	1,652	0	1,652	0	0	0	0	1,652	0	Funded: C/Fwd Projects Res
J11606	Peninsula Lakes Playground (New)		0	0	0	0	99,282	99,282	0	0	0	99,282	0	0	99,282	0	Funded: Trust POS
J11617	Eaton Foreshore Stage 3 - Landscaping		0	0	0	0	61,958	61,958	0	61,958	0	0	0	0	61,958	0	Funded: C/Fwd Projects Res
J11594	Eaton Foreshore Stage 2		0	0	0	0	196,790	196,790	0	64,490	0	50,000	82,300	0	196,790	0	Funded: C/Fwd Proj/Trust TSP03
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	Funded: C/Fwd Projects Res
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	Funded: C/Fwd Projects Res
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	Upgrade
TOTAL			0	0	0	0	854,154	854,154	162,234	181,404	29,209	149,282	332,025	0	854,154	0	

Notes

1	216,300 Eaton Foreshore - Boat Ramp & Jetty Upgrade	Upgrade	814,835	Expansion/Upgrade
2	1,276 Millbridge - Hunter Park - Park Sign	Upgrade	39,319	Renewals
3	35,020 Millbridge - Millars Creek - Lighting upgrade	Upgrade	<u>854,154</u>	
4	75,000 Millbridge - Millars Creek - Fitness Trail	Expansion		
5	100,000 Gnomesville Master Plan	Upgrade		
6	9,000 Preservation / Renewal Program	Renewals		
7	3,738 Rubbish Bin - Enclosure	Renewals		
8	1,625 Furniture - Seat	Renewals		
9	20,000 Entry Statement	Renewals		
C/Fwd	1,239 Hunter Park	Upgrade		
C/Fwd	25,311 Millars Creek	Upgrade		
C/Fwd	2,659 Various Parks - Smoking Signs	Expansion		
C/Fwd	3,304 Dardanup Cemetery	Renewals		
C/Fwd	1,652 Ferguson Cemetery	Renewals		
C/Fwd	99,282 Peninsula Lakes Playground (New)	New - Expansion		
C/Fwd	61,958 Eaton Foreshore Stage 3 - Landscaping	Upgrade		
C/Fwd	196,790 Eaton Foreshore Stage 2	Upgrade		
	<u>854,154</u>			

VEHICLE ACQUISITIONS EXPENDITURE

Account			2019/20 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	0
			0
			0
07 3 4002	Schedule 7 - Health Administration		
Ute	Principal EHO	DA9605	0
			0
10 3 6002	Schedule 10 - Town Planning		
	Manager Development Services	DA004	0
Ute	Principal Planning Officer	DA329	0
			0
11 3 3003	Schedule 11 - Parks & Reserves		
Ute	P&G Supervisor	DA005	0
	Works Ute (Leading Hand)	DA10214	0
	Works Ute	DA9279	(39,780)
	Works Ute	DA9406	(32,640)
	Works Crew Cab Ute	DA9136	0
	Works Cab Chassis Ute	DA648	(28,152)
	Quad Bike	DA8979	0
	Trailer	1TJU113	(2,550)
	Trailer	ITBF 066	0
	Truck Trailer	DA 4607	0
	Backhoe Loader	NEW	0
	Trailer (Ride on Mower)	DA9429	0
	Tractor	DA 9781	0
	Tip Truck	DA9219	0
	3T Truck	DA9581	0
	3T Tuck	New	0
	Hydraulic Brush Grapple	New	0
	Forklift 2.5T	New	0
	Slasher		0
			(103,122)
11 3 4007	Schedule 11 - Recreation Centre		
	Manager	1CUW501	0
			0
12 3 2003	Schedule 12 - Transport		
	Fuel Ute	DA8200	(31,110)
Ute	Public Works Supervisor	DA8170	(44,676)
	Works Ute	DA588	0
	Tray Top Truck	DA8457	0
	Handyman Ute	DA8514	0
	Tip Truck	DA628	(163,200)
	Tip Truck	DA9513	0
	Tip Truck	DA325	0
	Trailer	1TNK239	0
	Trailer	1TMX 106	0
	Trailer	1TMX103	0
	Trailer	DA4311	0
	Trailer	1TCK914	0
	Tractor	DA2833	0
	Trailer	1TFN139	0
	Trailer Mounted Message Board	1TPB147	0
	Loader	DA873	0
	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	(61,200)
	MP Verge Offset Mower		0
	Barrett Slasher 6Ft		0
	Road Sweeper	New	0
	3PL Road Broom		0
	Skid Steer Loader	New	0
			(300,186)

VEHICLE ACQUISITIONS EXPENDITURE

Account		2019/20 Budget Estimate
Number		
13 3 2001	Schedule 13 - Building Control	
Ute	Principal Building Surveyor DA8673	0
		0
14 3 2001	Schedule 14 - Administration Overheads	
	CEO ODA	(71,400)
	Director Corp & Comm Services DA10181	(71,400)
	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
		(142,800)
14 3 4001	Schedule 14 - Public Works Overheads	
	Director Engineering Services DA017	0
	Manager - Operations DA1314	0
Ute	Engineering Compliance Officer DA9376	0
Ute	Manager - Assets DA955	0
Ute	Development Engineer DA429	0
Ute	Surveyor NEW	0
Ute	Network Inspector NEW	0
Ute	Maintenance Coordinator DA 10091	0
		0
		(546,108)

**PLANT & EQUIPMENT
ACQUISITIONS EXPENDITURE**

Account Number	Description	2019/20 Budget Estimate
		\$
05 3 1001	Schedule 5 - Fire Prevention (DFES Funded) Nil	0
		0
05 3 2001	Schedule 5 - Fire Prevention (DFES Funded \$1,000 - \$2,999)	0
		0
10 3 1001	Schedule 10 - Sanitation / Refuse Site	
	Refuse Bins Growth	(10,000)
	Recycling Bins Growth	(10,000)
		(20,000)
11 3 3002	Schedule 11 - Parks & Reserves	
	Small Plant & Equipment Plan	0
		0
12 3 2006	Schedule 12 - Roads	
	Sundry Equipment	(6,000)
		(6,000)
		(6,000)
	TOTAL	(26,000)

**FURNITURE & FITTINGS
ACQUISITIONS EXPENDITURE**

Account Number	Description		2019/20 Budget Estimate
			\$
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	(386,419)
			(386,419)
11 3 6001	Schedule 11 - Library - Eaton Furniture/RFID	New	(5,000)
			(5,000)

**FURNITURE & FITTINGS
ACQUISITIONS EXPENDITURE**

Account Number	Description	2019/20 Budget Estimate
		\$
11 3 7001	Schedule 11 - Library - Dardanup Nil	0
		0
11 3 9001	Schedule 11 - Other Culture Nil	0
		0
13 3 2003	Schedule 13 - Building Control Nil	0
		0
14 3 2003	Schedule 14 - Administration Overheads IT Equipment per 10 Year IT Asset Plan Office / Library IT Expenditure Furniture & Equipment Upgrade of Chambers - Data Projector/AV - OCM 27.03.19 CR 64-19	Renewal New New Renewal
		(18,759) 0 (22,950) (12,350)
		(54,059)
14 3 4004	Schedule 14 - Public Works Overheads Survey Equipment Sundry Furniture & Equipment	New
		0 (5,000)
		(5,000)
TOTAL		(475,478)

**TRANSFER TO RESERVES
EXPENDITURE**

Account Number	Description	2019/20 Budget Estimate	Notes
		\$	
03 3 1005	Asset / Rates Revaluation Reserve Asset / Rates Revaluation Reserve Reserve Interest Allocation	50,000 2,430	Interest Revenue per GL 03 2 1007
		52,430	
		52,430	
04 3 1003	Election Expenses Reserve Council Elections - Transfer to Reserve Reserve Interest Allocation	22,500 6	
		22,506	
10 3 6003	Town Planning Consultancy Reserve Town Planning Consultancy Reserve - Transfer to Reserve Reserve Interest Allocation	5,000 117	
		5,117	
10 3 6005	Council Land Development Reserve Council Land Development Reserve Reserve Interest Allocation	0 25	
		25	
10 3 6006	Strategic Planning Studies Reserve Strategic Planning Studies Reserve - Transfer to Reserve Reserve Interest Allocation	0 630	
		630	
10 3 6007	Wanju Developer Contribution Plan Reserve Wanju Developer Contribution Plan Reserve - Transfer to Reserve Reserve Interest Allocation	645,000 3,802	
		648,802	
11 3 1004	Building Maintenance Reserve Building Maintenance Reserve Reserve Interest Allocation	230,000 71,051	Source: 10 Year Building Asset Management Plan
		301,051	
		301,051	
11 3 3008	Parks & Reserves Upgrades Reserve Parks & Reserves Upgrades Reserve - Transfer to Reserve Reserve Interest Allocation	200,000 3,074	Source: 10 Year Parks and Reserves Asset Management Plan
		203,074	
		203,074	
11 3 3010	Sale of Land Reserve Sale of Land Reserve - Transfer to Reserve Reserve Interest Allocation	2,209,000 25,904	
		2,234,904	
11 3 4004	Eaton Recreation Centre - Equipment Reserve Eaton Recreation Centre - Equipment Reserve - Transfer to Reserve Reserve Interest Allocation	100,000 264	
		100,264	
12 3 1004	Road Construction & Major Maintenance Reserve Road Construction & Major Maintenance Reserve - Transfer to Reserve Reserve Interest Allocation	1,520,000 1,421	Source: Road Asset Management Plan
		1,521,421	
		1,521,421	
12 3 1013	Pathways Reserve Pathways - Transfer to Reserve Reserve Interest Allocation	150,000 630	Source: Pathways Asset Management Plan
		150,630	
		150,630	
12 3 1014	Storm Water Reserve Storm Water Reserve - Transfer to Reserve Reserve Interest Allocation	40,280 834	Source: Storm Water Asset Management Plan
		41,114	
		41,114	
12 3 2005	Plant & Engineering Equipment Reserve Plant Reserve - Transfer to Reserve Reserve Interest Allocation	155,000 4,072	
		159,072	
14 3 2016	Information Technology Reserve Information Technology Reserve - Transfer to Reserve Reserve Interest Allocation	400,000 1,006	
		401,006	

**TRANSFER TO RESERVES
EXPENDITURE**

Account Number	Description	2019/20 Budget Estimate	Notes
		\$	
14 3 2013	Accrued Salaries Reserve		
	Accrued Salaries Reserve - Transfer to Reserve	50,000	
	Reserve Interest Allocation	1,835	
		51,835	
14 3 2010	Employee Leave Entitlements Reserve		
	Employee Leave Entitlements Reserve - Transfer to Reserve	16,134	Purchased Leave
	Reserve Interest Allocation	88	
		16,222	
14 3 2017	Employee Relief Reserve		
	Employee Relief Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	1,407	
		6,407	
14 3 2011	Executive & Compliance Vehicle Reserve		
	Executive & Compliance Vehicle Reserve - Transfer to Reserve	50,000	
	Reserve Interest Allocation	1,603	
		51,603	
12 3 1016	Carried Forward Projects Reserve		
	Nil	0	
	Reserve Interest Allocation	12,230	
		12,230	
03 3 1003	Unspent Grants Reserve		
	Prepaid 20/21 LGGC Financial Assistance Grant - Forecast to be received June 2020	456,387	
	Prepaid 20/21 LGGC Local Roads Grant - Forecast to be received June 2020	254,546	
	Reserve Interest Allocation	2,019	
		712,952	
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	284	
		284	
12 3 1017	Contribution to Works Reserve		
	Developer Contributions to Works	0	12 2 1510
	Reserve Interest Allocation	3,593	
		3,593	
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	25	
		25	
12 3 1019	Collie River (Eaton Drive) Bridge Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	9,767	
		9,767	
12 3 1020	Eaton Drive - Access Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	972	
		972	
12 3 1021	Eaton Drive - Scheme Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	5,535	
		5,535	
05 3 4002	Emergency Services Reserve		
	Nil	0	
	Reserve Interest Allocation	0	
		0	

**TRANSFER TO RESERVES
EXPENDITURE**

Account Number	Description	2019/20 Budget Estimate	Notes
		\$	
10 3 1008	Refuse & Recycling Bin Replacement Reserve		
	Nil	0	
	Reserve Interest Allocation	319	
		319	
10 3 1005	Recycling Education Reserve		
	Nil	0	
	Reserve Interest Allocation	228	
		228	
03 3 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve		
	Nil	0	
	Reserve Interest Allocation	408	
		408	
03 3 1002	Unspent Specified Area Rate - Eaton Landscaping		
	Unspent SAR Eaton Landscaping	89,000	Refer Parks & Reserves Construction
	Reserve Interest Allocation	525	
		89,525	
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	5,228	
	Reserve Interest Allocation	68	
		5,296	
05 3 2002	Fire Control Reserve		
	Transfer to Reserve	10,325	
	Reserve Interest Allocation	67	
		10,392	
11 3 1013	Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve		
	Transfer to Reserve	33,523	
	Reserve Interest Allocation	241	
		33,764	
TOTAL		6,853,402	

**TRANSFER FROM RESERVES
INCOME**

Account Number	Description	2019/20 Budget Estimate	Notes
03 4 1002	Asset / Rates Revaluation Reserve Asset / Rates Revaluation Reserve Reserve Interest	65,046 0 65,046	Refer Expenditure GL 03 1 1005
04 4 1001	Election Expenses Reserve Nil	45,000 45,000	Refer Expenditure GL 04 1 1501
10 4 6002	Town Planning Consultancy Reserve Town Planning Consultancy Reserve Sports Precinct Plan - Eaton	25,000 0 25,000	Refer Expenditure GL 11 1 3505
10 4 6005	Council Land Development Reserve Gnomesville Reserve 24728 (Pratt Road)	5,000 5,000 10,000	Refer Expenditure GL 10 1 6506 Refer Expenditure GL 10 1 6506
10 4 6006	Strategic Planning Studies Reserve Strategic Planning Studies Reserve	96,250 96,250	Refer Expenditure GL 10 1 6503
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	76,867 200,000 276,867	
11 4 3001	Parks & Reserves Upgrades Reserve Parks & Reserves Upgrades Reserve - Transfer from Reserve	178,234 178,234	
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	386,419 386,419	
12 4 1002	Road Construction & Major Maintenance Reserve Road Construction Program Bus Shelters	1,757,360 10,500 1,767,860	Refer Expenditure J10275
12 4 1006	Pathways Pathways - Transfer from Reserve	70,237 70,237	
12 4 1007	Storm Water Reserve Nil	0 0	
12 4 1008	Plant Reserve Plant Reserve - Transfer from Reserve	280,084 280,084	
12 4 1009	Small Plant & Equipment Reserve Transfer from Reserve	15,280 15,280	
14 4 2010	Information Technology Reserve Information Technology Reserve - Transfer from Reserve	429,328 429,328	
14 4 2011	Accrued Salaries Reserve Accrued Salaries Reserve - Transfer from Reserve	75,000 75,000	

**TRANSFER FROM RESERVES
INCOME**

Account Number	Description	2019/20 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	107,100	
		107,100	
12 4 1010	Carried Forward Projects Reserve Building Construction Transport Construction Parks & Reserves - Carry Forwards (Post LTFP) RSL Memorial (18/19)	243,088 883,514 181,404 4,000	LTFP/Carried Forward Projects J13005 Gnomesville J08717
		1,312,006	
03 4 1003	Unspent Grants Reserve LGGC Financial Assistance Grants - Prepaid 18/19 for 19/20 Expenditure LGGC Local Road Grant - Prepaid 18/19 for 19/20 Expenditure Transfer Interest back to Muni	445,967 248,570 38,000	
		732,537	
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 Scheme Expenditure - Scheme Refunded	0 1,568	19.6% Refer Expenditure GL 12 1 1505
		1,568	
12 4 1013	Eaton Drive - Access Construction Reserve Eaton Drive Scheme Expenditure - Scheme Refunded	2,104	26.3% Refer Expenditure GL 12 1 1505
		2,104	
12 4 1014	Eaton Drive - Scheme Construction Reserve Eaton Drive Scheme Expenditure - Scheme Refunded	4,328	54.1% Refer Expenditure GL 12 1 1505
		4,328	
10 4 1002	Refuse & Recycling Bin Replacement Reserve Transfer from Reserve	22,191	
		22,191	
10 4 1003	Recycling Education Reserve Waste Education Expenses	22,247	Refer Expenditure GL 10 1 1005
		22,247	

**TRANSFER FROM RESERVES
INCOME**

Account	Description	2019/20 Budget Estimate	Notes
Number			
10 4 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve Nil	0	
		0	
11 4 3012	Unspent Specified Area Rate - Eaton Landscaping Unspent 18/19 Unspent 18/19 Capital Projects	33,285 29,209 62,494	Parks & Reserves Construction
13 4 2001	Swimming Pool Inspection Reserve Swimming Pool Inspections	0 0	
10 4 5002	Environmental Projects Reserve Nil	0 0	
11 4 1001	Tourism Reserve Nil	0 0	
N/A	Fire Control Reserve Transfer from Reserve	10,325 10,325	
N/A	Meat Inspection Reserve Transfer from Reserve	5,228 5,228	
11 4 1002	Dardanup Public Libraries Reserve Transfer from Reserve	4,365 4,365	
11 4 1005	Dardanup Community Centre Design Reserve Transfer from Reserve	1,128 1,128	
11 4 1006	Wells Park Clubroom Reserve Transfer from Reserve	9,744 9,744	
11 4 1007	Wells Park Clubroom Design Reserve Transfer from Reserve	1,285 1,285	
11 4 1008	Wells Park Hard Courts Reserve Transfer from Reserve	4,097 4,097	
11 4 1009	Wells Park Car Park Reserve Transfer from Reserve	12,904 12,904	
		6,036,256	
TOTAL		6,036,256	

Appendix A

Interest Expense - Borrowings

				2019/20
Existing Loans	Sch	GL Allocation	Loan #	
Administration Centre	14	1412002	49	
Eaton Rec Ctr	11	1114033	59	20,152
Gravel Pit Purchase	13	1318001	61	6,653
Rec Ctr Extensions	11	1114036	63	965
Eaton Office Extension	14	1412032	65	10,563
Depot Land Purchase	12	1211007	66	22,201
Eaton Bowling Club SSL	11	1113010	67	
Eaton Rec Ctr - Equipment	11	1114049	68	348
Glen Huon Oval Club Rooms	11	1113011	69	38,219
Total Existing Loans				99,101
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				99,101

Interest Revenue - Self Supporting Loan Reimbursements

				2019/20
Self Supporting Loan Revenue	Sch	GL Allocation	Loan #	
Eaton Bowling Club SSL - Interest Revenue	11	1123005	67	0
Total SSL Revenue				0

State Govt Guarantee Fee - Borrowings

				2019/20
Existing Loans	Sch	GL Allocation	Loan #	
Administration Centre	14	1412044	49	
Eaton Rec Ctr	11	1114050	59	2,271
Gravel Pit Purchase	13	1318003	61	727
Rec Ctr Extensions	11	1114050	63	181
Eaton Office Extension	14	1412044	65	1,104
Depot Land Purchase	12	1211008	66	3,640
Eaton Bowling Club SSL	11	1113012	67	0
Eaton Rec Ctr - Equipment	11	1114050	68	65
Glen Huon Oval Club Rooms	11	1113012	69	6,853
Total Existing Loans				14,842
Proposed Loans				
Administration Centre - Eaton			New	0
Developer Contribution Plan - Wanju and Waterloo Indust	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				14,842

State Govt Guarantee Fee Revenue - Borrowings

				2019/20
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
2019/20

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	2,500	750	2,800	0	0	375	995	4,000	11,420
P017A	DA9287	Compliance	Ranger 2	2,500	750	280	0	0	375	1,341	4,000	9,246
												20,666
Sch 7 - Health Administration												
P021A	DA 9605	Compliance	PEHO	2,500	750	500	0	0	375	318	7,200	11,643
												11,643
Sch 8 - Culture & Community Services												
P027A	DA 563	Compliance	MCS	2,000	250	500	0	0	375	342	7,500	10,967
												10,967
Sch 10 - Town Planning												
P023A	DA 329	Compliance	Princ SPO	2,000	750	500	0	0	300	308	7,500	11,358
P003A	DA 004	Executive	MDS	2,000	250	500	0	0	375	341	5,200	8,666
												20,024
Sch 11 - Recreation Centre												
P015A	1CUW501	Executive	MRC	4,000	750	500	0	0	375	170	4,000	9,795
												9,795
Sch 13 - Building Control												
P014A	DA 8763	Compliance	PBS	2,000	750	500	0	0	375	406	4,000	8,031
												8,031
Sch 14 - Administration Overheads												
P001A	0 DA	CEO	CEO	3,000	750	500	11,000	0	375	666	3,000	19,291
P029A	DA 10181	Executive	DC&CS	3,000	750	500	0	0	375	475	10,500	15,600
P022A	DA 9668	Executive	MIS	4,000	250	500	0	0	375	335	4,000	9,460
P026A	008 DA	Executive	MG&HR	2,000	250	500	0	0	375	463	10,200	13,788
P007A	DA 0	Executive	MFS	2,000	250	500	0	0	375	475	4,000	7,600
P016A	DA 9295	Compliance	MIT	2,000	250	500	0	0	300	263	3,300	6,613
												0
												72,352
Sch 14 - Public Works Overheads - Vehicles												
P008A	DA 017	Executive	DE&DS	3,500	750	500	0	0	575	578	7,000	12,903
P002A	DA 955	Compliance	AM	2,500	250	500	0	0	375	371	4,000	7,996
P004A	DA 1314	Compliance	M Ops	2,500	250	500	0	0	375	338	4,000	7,963
P010A	DA 8170	Compliance	PWS	4,000	250	500	0	0	375	457	4,400	9,982
P011A	DA 005	Compliance	PGS	3,000	250	500	0	0	375	396	4,000	8,521
P020A	DA9376	Compliance	ECO	3,000	250	500	0	0	375	300	6,500	10,925
P024A	DA 429	Compliance	Dev Engineer	2,000	250	500	0	0	375	207	7,500	10,832
P028A	DA 10091	Compliance	Mtce Coord	2,000	250	500	0	0	375	368	7,500	10,993
P053A	DA10214	Compliance	Network Inspector	2,000	250	500	0	0	400	377	6,000	9,527
												0
												89,642
Sch 14 - Public Works Overheads - Sundry Plant												
P050A	N/A	Sundry Plant & Trailers		15,000	0	10,000	0	0	800	3,353	7,900	37,053
												37,053
Allocated to Schedules				75,000	10,250	23,580	11,000	0	9,500	13,643	137,200	268,815

Appendix B

Budget Estimate
2019/20

PLANT OPERATIONAL EXPENDITURE

Parks & Gardens

P059A	DA 9781	Tractor - Eaton	3,000	750	4,000	0	400	300	545	10,000	18,995
P064A	DA 9279	Ute	3,000	750	500	0	200	375	240	7,000	12,065
P067A	DA 9219	Truck	3,500	750	1,500	0	500	375	575	12,000	19,200
P068A	DA 9406	Ute	3,000	750	500	0	200	375	220	6,400	11,445
P069A	DA 9136	Ute	2,000	250	500	0	200	375	389	7,000	10,714
P070A	DA 9429	Ride on Mower	2,000	250	6,000	0	200	250	368	4,100	13,168
P071A	DA 9581	Truck	2,500	250	1,500	0	500	375	491	9,000	14,616
P072A	DA 648	Ute	2,500	250	500	0	200	375	182	5,100	9,107
TBD	New	Backhoe Loader									
New	TBA	3T Truck	2,500	250	500	0	500	550	0	5,000	9,300
											118,610

Transport

P051A	DA 8200	Ute	3,000	250	500	0	200	375	347	6,000	10,672
P052A	DA 588	Ute	3,000	250	500	0	200	650	347	6,500	11,447
P054A	DA 9774	Grader	12,000	1,000	7,500	0	1,000	250	1,911	33,000	56,661
P055A	DA 698	Grader	12,000	1,000	7,500	0	1,000	300	1,980	33,000	56,780
P056A	DA 873	Loader	12,000	1,000	7,500	0	1,000	400	1,773	30,000	53,673
P057A	DA 628	Truck	10,000	750	3,500	0	500	375	1,025	21,000	37,150
P058A	DA 325	Truck	6,000	250	3,500	0	500	375	896	21,000	32,521
P060A	DA 2833	Tractor - Dardanup	4,500	250	4,000	0	400	300	513	10,000	19,963
P062A	DA 8457	Maintenance Truck	6,000	250	3,500	0	500	375	895	6,000	17,520
P065A	DA 9513	Maintenance Truck	6,000	250	3,500	0	500	375	536	16,000	27,161
P073A	DA8514	Handyman Ute	3,000	250	500	0	200	375	365	6,700	11,390
											0
											334,938

Allocated to Works

101,500	9,750	57,500	0	8,900	7,500	13,598	254,800	453,548
----------------	--------------	---------------	----------	--------------	--------------	---------------	----------------	----------------

TOTAL PLANT

176,500	20,000	81,080	11,000	8,900	17,000	27,241	392,000	733,721
----------------	---------------	---------------	---------------	--------------	---------------	---------------	----------------	----------------

Appendix C

**Budget Estimate
2019/20**

BUILDING MAINTENANCE EXPENDITURE

Job #	Description	Salaries & Wages	Overheads 245%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Sch 7 - Health Administration											
J07001	Eaton Family Centre	1,607	3,937	0	0	2,777	1,151	0	0	3,408	12,880
											12,880
Sch 8 - Senior Citizens Centres											
J08001	Eaton Senior Citizens Centre	1,607	3,937	0	0	500	0	0	0	2,167	8,211
											8,211
Sch 10 - Refuse Sites											
J10201	Banksia Road Refuse Site	97,203	238,146	0	0	60,000	8,632	0	0	103	404,084
J10203	Recycling Facility	0	0	0	0	77	0	0	0	0	77
											404,161
Sch 10 - Public Conveniences											
J10001	Eaton Foreshore Toilets	6,429	15,752	0	0	1,602	230	0	0	261	24,275
J10002	Watson Street Reserve Toilets	3,936	9,644	0	0	387	0	0	360	0	14,328
J10003	Eaton Tennis Toilets	3,315	8,121	0	0	1,000	0	0	0	0	12,436
J10004	Ferguson Hall Toilets	1,047	2,564	0	0	36	0	0	0	0	3,647
J10005	Dardanup Oval Toilets	6,362	15,587	0	0	1,542	0	0	0	269	23,760
J10006	Burekup Tennis Toilets	1,690	4,140	0	0	60	0	0	0	0	5,890
J10007	Wellington Mills Toilets	7,170	17,566	0	0	3,219	432	0	0	111	28,497
J10008	Millbridge Toilets	3,993	9,784	0	0	190	0	0	0	0	13,967
J10020	Vandalism - Public Conveniences	0	0	0	0	401	0	0	0	0	401
											127,200
Sch 11 - Public Halls & Civic Centres											
J11001	Eaton Hall	2,050	5,024	0	0	1,085	489	0	1,643	2,109	12,401
J11002	Dardanup Hall	11,122	27,249	0	0	5,210	2,734	0	3,322	3,645	53,282
J11003	Burekup Hall	2,050	5,024	0	0	1,428	0	0	0	2,829	11,331
J11004	Ferguson Hall	4,818	11,803	0	0	2,275	0	0	0	1,378	20,273
J11005	Waterloo Hall	2,911	7,132	0	0	3,369	0	0	0	1,066	14,478
J11006	Dardanup Community Centre	2,050	5,024	0	0	1,112	1,007	0	1,553	2,089	12,835
J11007	Don Hewison Centre	2,050	5,024	0	0	1,253	892	0	1,293	678	11,189
J11008	CWA Hall	2,248	5,507	0	0	1,097	0	0	0	467	9,319
J11015	Vandalism - Halls	2,050	5,024	0	0	500	0	0	0	0	7,574
J11016	Graffiti Removal	800	1,960	0	0	1,000	0	0	0	0	3,760
J	Eaton Depot (Leased)	0	0	0	0	0	1,295	0	571	722	2,588
											159,030
Sch 11 - Sporting Facilities											
J11050	Eaton Football Club Rooms (Pratt Road)	0	0	0	0	939	0	0	5,974	1,300	8,213
J11051	Softball Association Club Rooms	0	0	0	0	1,587	0	0	0	4,519	6,106
J11052	Eaton Tennis & Basket Ball Courts & Rooms	1,076	2,637	0	0	1,000	0	0	0	244	4,957
J11053	Eaton Bowling Club	0	0	0	0	820	0	0	0	6,207	7,027
J11054	Dardanup Oval Club Rooms	1,291	3,164	0	0	5,596	0	0	0	1,902	11,954
J11055	Burekup Tennis Courts	0	0	0	0	1,000	0	0	0	0	1,000
J11056	Dardanup Equestrian Centre	0	0	0	0	938	0	0	0	1,407	2,345
J11057	Glen Huon Club Room - Football	0	0	0	0	2,500	0	0	0	4,839	7,339
J11058	Glen Huon Change Rooms - Football	0	0	0	0	2,500	0	0	0	4,094	6,594
											55,535
Sch 11 - Recreation Centre											
J11405	Eaton Recreation Centre	43,458	0	653	0	63,240	40,477	1,500	6,429	21,125	176,882
											176,882
Sch 12 - Depots											
J12001	Dardanup Depot	0	0	653	0	0	432	0	1,131	611	2,826
J12004	Dardanup Depot - Martin Pelusey	26,396	64,670	700	0	31,750	21,581	0	350	6,774	152,221
											155,047
Sch 13 - Tourism											
J13001	Millars Creek Tourist Bay	0	0	0	0	1,068	0	0	0	30	1,098
J13002	Dardanup Tourist Bay	0	0	0	0	1,068	0	0	0	29	1,097
											2,195
Sch 14 - Administration Centres											
J14301	Administration Centre - Eaton	48,830	119,634	0	0	45,000	57,350	0	25,106	8,103	304,023
J14302	Dardanup Office	11,414	27,964	0	0	8,192	5,755	0	1,836	2,887	58,048
											362,071
TOTAL		298,975	626,016	2,006	0	257,318	142,456	1,500	49,568	85,374	1,463,212

Appendix D

Budget Estimate 2019/20								
BUILDING MAJOR MAINTENANCE								
Job #	Description	Notes	Salaries & Wages	Overheads 245%	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
2019/20

PARKS & RESERVES MAINTENANCE EXPENDITURE

Job #	Description	Salaries & Wages	Overheads 245.00%	Plant	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Ovals											
J11200	Dardanup Oval	12,622	30,924	531	0	33,125	6,908	0	2,269	0	86,378
J11201	Eaton Oval	18,312	44,864	1,500	0	38,997	2,656	0	0	350	106,679
J11202	Glen Huon Oval	29,302	71,790	1,500	0	35,708	5,191	0	0	1,300	144,790
J11203	Burekup Oval	1,696	4,155	160	0	0	0	0	0	0	6,011
Eaton Townsite											
J11215	Eaton Administration Centre Gardens	5,662	13,871	670	0	772	0	0	0	0	20,975
J11216	Hale Street Reserve	6,771	16,589	1,142	0	1,385	726	0	0	0	26,613
J11217	Eaton Foreshore	80,716	197,754	7,154	0	39,979	5,710	0	13,004	1,450	345,766
J11218	Millard Street	5,576	13,662	1,500	0	4,676	0	0	0	20	25,434
J11219	Watson Street	8,581	21,025	1,000	0	4,220	891	0	0	0	35,717
J11220	Lofthouse Avenue	28,151	68,971	1,000	0	9,554	3,300	0	44	210	111,230
J11221	Pratt Road Reserve	16,838	41,253	779	0	738	0	0	0	650	60,257
J11222	Parkridge Estate Reserves	84,184	206,250	8,559	0	25,184	1,650	0	0	90	325,916
J11223	Sindhi Close Park	18,000	44,100	499	0	2,157	660	0	0	0	65,416
J11224	Eaton Skate Park	5,971	14,628	499	0	2,940	0	0	0	260	24,298
J11225	Lusitano Park	10,000	24,500	751	0	1,586	924	0	0	0	37,761
J11226	Eaton Bowling Club Verges	1,253	3,070	66	0	90	0	0	0	0	4,479
J11227	Eaton Drive / Lavender Way Reserve	10,667	26,135	716	0	1,342	693	0	0	0	39,553
J11228	Recreation Centre Surrounds	29,873	73,189	500	0	19,155	0	0	0	0	122,717
J11229	Entry Statements	6,261	15,338	1,542	0	697	0	0	0	0	23,838
J11230	Lot 152 Recreation Drive	5,284	12,945	570	0	491	990	0	0	0	20,280
J11279	Millbridge Gardens	33,457	81,970	1,299	0	943	8,250	0	1,962	190	128,071
J11231	Eaton Drive Islands	15,223	37,296	999	0	4,403	0	0	0	0	57,921
J11278	Lot 60 Old Coast Road	0	0	0	0	0	0	0	0	0	0
J11282	Verge Mtce - Eaton	64,465	157,939	4,074	0	6,735	0	0	0	0	233,213
J11285	Hunter Park - Millbridge	28,668	70,237	994	0	25,497	0	0	0	0	125,396
J11286	Castlereagh Park - Millbridge	15,000	36,750	958	0	14,996	0	0	0	0	67,704
J11287	Cadell Park - Millbridge	15,000	36,750	978	0	16,958	528	0	221	130	70,565
J11288	Gary Engel Park - Millbridge	6,988	17,121	744	0	9,211	14,850	0	0	0	48,913
J11289	Ord Park - Millbridge	3,020	7,398	626	0	8,768	0	0	0	0	19,812
J11290	Illawarra Park - Millbridge	5,774	14,146	977	0	13,909	561	0	0	0	35,367
J11291	Hatfield Way Park - Millbridge	0	0	0	0	0	0	0	0	0	0
J11292	Torrens Loop - Millbridge	3,379	8,278	472	0	7,531	0	0	0	0	19,660
J11293	Millars Creek East - Millbridge	17,064	41,806	2,084	0	7,457	1,650	0	221	0	70,282
J11294	Millars Creek West - Millbridge	17,448	42,748	1,092	0	7,301	0	0	0	0	68,589
J11295	Millbridge Verges	96,000	235,200	6,117	0	43,753	0	0	0	0	381,070
J11296	Ducan Loop Reserve - Millbridge	4,729	11,586	597	0	2,853	0	0	0	0	19,765
J11297	Hazलगrove Reserve - Millbridge	4,418	10,825	200	0	6,405	0	0	0	0	21,848
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	7,313	17,916	382	0	11,351	0	0	0	0	36,961
J11241	McCaughan Park	1,500	3,675	45	0	5,253	1,485	0	966	0	12,924
J11242	Skate Park - Burekup	1,500	3,675	442	0	221	0	0	0	120	5,958
J11283	Verge Mtce - Burekup	12,000	29,400	751	0	2,325	0	0	0	0	44,476
Dardanup											
J11250	Dardanup Office - Gardens	3,494	8,560	934	0	1,847	0	0	0	0	14,834
J11251	Eustace Fowler Park	9,530	23,348	577	0	3,425	0	0	3,512	0	40,391
J11252	Carramar Park	2,139	5,240	482	0	4,661	0	0	0	390	12,912
J11253	Skate Park - Dardanup	1,632	3,999	662	0	20	0	0	0	150	6,463
J11254	Don Hewison Centre Gardens	1,061	2,599	44	0	922	0	0	0	0	4,626
J11255	Dardanup Verges	18,000	44,100	884	0	7,298	0	0	0	0	70,282
J11284	Verge Mtce - Dardanup	6,437	15,771	598	0	1,171	0	0	0	0	23,978
Rural											
J11265	Gnomesville	2,201	5,392	376	0	234	0	0	0	0	8,203
Sundry											
J11270	Islands / Roundabouts	1,383	3,389	91	0	1,466	825	0	111	0	7,264
J11271	Drainage Reseves	10,099	24,743	4,777	0	444	0	0	3,875	0	43,938
J11272	Verge Maintenance	31,678	77,611	778	0	5,191	0	0	0	0	115,259
J11273	Tree Pruning	5,235	12,825	1,128	0	0	0	0	0	0	19,188
J11274	Sundry	3,757	9,205	576	0	3,946	0	0	949	250	18,682
J11275	Storm Damage	8,446	20,693	413	0	80	0	0	0	0	29,633
J11276	Plant Nursery (Refuse Site)	0	0	0	0	0	0	0	0	0	0
J11277	Vandalism - Parks & Gardens	2,308	5,655	769	0	346	0	0	0	0	9,078
J11280	Paths / Drains	1,698	4,159	681	0	495	0	0	0	0	7,033
J11281	Graffiti Removal	72	176	0	0	1,353	0	0	0	0	1,600
TOTAL		847,833	2,077,191	68,239	0	451,566	58,447	0	27,135	5,558	3,535,970

Appendix F

Budget Estimate
2019/20

PARKS & RESERVES UPGRADES EXPENDITURE

Job #	Description	Notes	Salaries &		Plant	Stores Issues	Goods & Services	TOTAL
			Wages	Overheads 245%				
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 Number	Description	2019/20 Budget Estimate
		\$
04 1 1999	Schedule 4 - Members of Council	
	Existing Assets	0
	Forecast Adjustments	0
		0
05 1 1999	Schedule 5 - Fire Fighting	
	Existing Assets	162,900
	Forecast Adjustments	0
		162,900
05 1 3999	Schedule 5 - Ranger Services	
	Existing Assets	0
	Forecast Adjustments	0
		0
07 1 1999	Schedule 7 - Infant Health	
	Existing Assets	30,500
	Forecast Adjustments	0
		30,500
07 1 4999	Schedule 7 - Health Administration	
	Existing Assets	3,200
	Forecast Adjustments	0
		3,200
07 1 5999	Schedule 7 - Pest Control	
	Existing Assets	0
	Forecast Adjustments	0
		0
08 1 4999	Schedule 8 - Education	
	Existing Assets	19,500
	Forecast Adjustments	0
		19,500
08 1 7999	Schedule 8 - Other Welfare	
	Existing Assets	0
	Forecast Adjustments	0
		0
10 1 1999	Schedule 10 - Sanitation / Refuse Site	
	Existing Assets	34,250
	Forecast Adjustments	0
		34,250
10 1 6999	Schedule 10 - Town Planning	
	Existing Assets	0
	Forecast Adjustments	0
		0
10 1 7999	Schedule 10 - Other Community Amenities	
	Existing Assets	10,000
	Forecast Adjustments	0
		10,000
11 1 1999	Schedule 11 - Public Halls	
	Existing Assets	124,200
	Forecast Adjustments	0
		124,200
11 1 3999	Schedule 11 - Parks & Reserves	
	Existing Assets	446,000
	Forecast Adjustments	0
		446,000
11 1 4999	Schedule 11 - Recreation Centre	
	Existing Assets	219,700
	Forecast Adjustments	0
		219,700

Appendix G

DEPRECIATION

Account	Description	2019/20 Budget Estimate
Number		\$
11 1 6999	Schedule 11 - Library - Eaton	
	Existing Assets	7,500
	Forecast Adjustments	
		7,500
11 1 7999	Schedule 11 - Library - Dardanup	
	Existing Assets	0
	Forecast Adjustments	
		0
12 1 1999	Schedule 12 - Roads	
	Existing Assets	3,615,200
	Forecast Adjustments	0
		3,615,200
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	176,500
	Forecast Adjustments	0
		176,500
14 1 4599	Schedule 14 - Public Works Overheads	
	Existing Assets	1,300
	Forecast Adjustments	0
		1,300
PLANT	Schedule 14 - Plant	
	Existing Assets	392,000
	Forecast Adjustments	0
		392,000
	TOTAL	5,242,750

Appendix - H

**Budget Estimate
2019/20
DISPOSAL OF ASSETS**

Account		Description	2019/20		
Number		Notes	Sale Price	Written Down Value	Profit (Loss) on Disposal
			\$	\$	\$
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	0	0	0
			0	0	0
07 4 4001	Schedule 7 - Health Administration				
	Vehicle	Principal EHO DA 9605	0	0	0
			0	0	0
10 4 6001	Schedule 10 - Town Planning				
	Vehicle	Senior Panning Officer DA613	0	0	0
	Vehicle	Princ SPO DA329	0	0	0
			0	0	0
10 4 6003	Schedule 10 - Town Planning				
			0	0	0
			0	0	0
11 4 3004	Schedule 11 - Parks & Reserves				
	Vehicle	P&G Supervisor DA005	0	0	0
	Vehicle	Works Ute DA8514	0	0	0
	Vehicle	Works Ute - 2014 Colorado Single Cab DA9279	17,651	17,651	0
	Vehicle	Works Ute DA9406	14,483	14,483	0
	Vehicle	Works Ute - Tipper Chassis DA9136	0	0	0
	Vehicle	Works Ute - Cab Chassis DA648	12,491	12,491	0
	Vehicle	Works Ute - Cab Chassis DA10214	0	0	0
	Vehicle	Quad Bike - Honda DA8979	0	0	0
	Vehicle	Tractor - 2012 New Holland T5040 DA9781	0	0	0
	Vehicle	Ride-on Mower DA9429	0	0	0
	Trailer	Ride-on Mower Trailer - 2012 DA9429	0	0	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	0	0	0
	Vehicle	3 t Truck - 2015 Hino 300 Series 717 DA 9581	0	0	0
	Trailer	Trailer 1TJU113	502	502	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
			45,127	45,127	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	13,804	13,804	0
	Vehicle	Works Ute DA588	0	0	0
	Vehicle	Works Ute NEW	0	0	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	0	0	0
	Vehicle	Tip Truck DA325	0	0	0
	Trailer	Trailer 1TMX103	0	0	0
	Vehicle	Tip Truck DA628	44,470	44,470	0
	Trailer	Trailer (Signs) 1TC914	0	0	0
	Vehicle	Tip Truck - 2010 Mitsubsihi Fuso DA 9513	0	0	0
	Vehicle	Tractor - 2012 New Holland T5060 DA2833	0	0	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
			58,274	58,274	0
13 4 2003	Schedule 13 - Building Control				
	Vehicle	Principal Building Surveyor DA8673	0	0	0
			0	0	0

Appendix - H

Budget Estimate 2019/20 DISPOSAL OF ASSETS

14 4 2003	Schedule 14 - Administration Overheads					
	Vehicle	CEO	ODA	0	0	0
	Vehicle	Director C&CS	DA10181	35,700	35,700	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		1,165,000	0	1,165,000
				1,200,700	35,700	1,165,000
14 4 4003	Schedule 14 - Public Works Overheads					
	Vehicle	Director D&DS	DA017	0	0	0
	Vehicle	Manager Operations	DA1314	0	0	0
	Vehicle	Princ Works Supervisor	DA8170	19,823	19,823	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	0	0	0
	Vehicle	Maintenance Coordinator	DA10091	0	0	0
				19,823	19,823	0
				1,323,924	158,924	1,165,000
	TOTAL			1,323,924	158,924	1,165,000

Appendix - I

INSURANCE

Account Number	Cost Centre	Element Type	2019/20		Sundry Notes		
			Budget Estimate				
			\$				
	Insurance - Vehicles						
	Sch 5 - Animal Control						
P012A	DA8222	Compliance	Ranger 1	001	3024	995	
P017A	DA9287	Compliance	Ranger 2	001	3024	1,341	
	New	Compliance	Ranger 3	001	3024	0	
	Sch 7 - Health Administration						
P021A	DA 9605	Compliance	PEHO	001	3024	318	
	Sch 8 - Community Development						
P027A	TBA	Compliance	Coord C&CS	001	3024	342	
	Sch 10 - Town Planning						
P023A	DA 329	Compliance	PPO	001	3024	308	
P003A	DA 004	Executive	DEDS	001	3024	341	
P018A	DA 613	Compliance	MDS	001	3024	0	
	Sch 11 - Recreation Centre						
P015A	1CUW501	Executive	MRC	001	3024	170	
	Sch 13 - Building Control						
P014A	DA 8763	Compliance	PBS	001	3024	406	
	Sch 14 - Administration Overheads						
P001A	0 DA	CEO	CEO	001	3024	666	
P007A	DA10181	Executive	DCCS	001	3024	475	
P022A	DA 9668	Compliance	MIS	001	3024	335	
P026A	008DA	Compliance	MG&HR	001	3024	463	
P029A	DA0	Compliance	MFS	001	3024	180	
P016A	DA9295	Compliance	MIS	001	3024	263	
	Sch 14 - Public Works Overheads - Vehicles						
P008A	DA 017	Executive	DES	001	3024	578	
P002A	DA 955	Compliance	MES	001	3024	371	
P004A	DA 1314	Compliance	M Ops	001	3024	338	
P010A	DA 8170	Compliance	PWS	001	3024	457	
P011A	DA 005	Compliance	PP&ES	001	3024	396	
P020A	DA9376	Compliance	ETO	001	3024	300	
P024A	DA 429	Compliance	Dev Engin	001	3024	207	
P028A	DA 10091	Compliance	Mtce Coord	001	3024	368	
TBD	New	Compliance	Surveyor	001	3024	0	
TBD	New	Compliance	Network Insp	001	3024	0	

Appendix - I

INSURANCE

Account Number	Cost Centre	Element Type	2019/20	Sundry Notes
			Budget Estimate	
			\$	
	Sch 14 - Public Works Overheads - Sundry Plant			
P050A	N/A	Sundry Plant & Trailers	3,353	
	Insurance - Vehicles Allocated to Schedules			
	Parks & Gardens			
P073A	DA10214	Handyman Ute	345	
P059A	DA 9781	Tractor - Eaton	545	
P060A	DA 2833	Tractor - Dardanup	513	
P064A	DA 9279	Ute	240	
P067A	DA 9219	Truck	575	
P068A	DA 9406	Ute	220	
P069A	DA 9136	Ute	389	
P070A	DA 9429	Ride on Mower	368	
P071A	DA 9581	Truck	491	
P072A	DA 648	Ute	182	
TBD	New	Backhoe Loader	0	
TBD	New	3t Truck	0	
	Transport			
P053A	DA 8514	Ute	377	
P051A	DA 8200	Ute	347	
P052A	DA 588	Ute	347	
P054A	DA 9774	Grader	1,911	
P055A	DA 698	Grader	1,980	
P056A	DA 873	Loader	1,773	
P057A	DA 628	Truck	1,025	Water Tank (Asset 01945) sits on
P058A	DA 325	Truck	896	
P062A	DA 8457	Maintenance Truck	895	
P065A	DA 9513	Maintenance Truck	536	
TBD	New	Road Sweeper	0	
			26,926	

**Appendix J
STAFF TRAINING**

Account	Description	2019/20 Budget Estimate
Number		\$
05 1 3011	Schedule 5 - Ranger Services	5,503
07 1 4010	Schedule 7 - Health Administration	2,339
08 1 7008	Schedule 8 - Community Services	4,455
10 1 6013	Schedule 10 - Town Planning	5,267
11 1 4011	Schedule 11 - Recreation Centre - Administration	7,413
11 1 6010	Schedule 11 - Library - Eaton	3,518
13 1 3013	Schedule 13 - Building Services	2,221
14 1 2039	Schedule 14 - Administration Overheads - Executive	13,286
14 1 2038	Schedule 14 - Administration Overheads - Corporate & Comm Services	31,763
14 1 2020	Schedule 14 - Administration Overheads - Development Services	2,568
14 1 4017	Schedule 14 - Public Works - Administration	33,926
J14400	Schedule 14 - Public Works - Works (Inc Labour & Overheads)	135,012
TOTAL		247,270

Appendix K

ACCOMMODATION / TRAVEL		
Account	Description	2019/20 Budget Estimate
Number		\$
05 1 3012	Schedule 5 - Ranger Services	4,836
07 1 4009	Schedule 7 - Health Administration	1,791
08 1 7012	Schedule 8 - Community Services	3,761
10 1 6014	Schedule 10 - Town Planning	4,478
11 1 4035	Schedule 11 - Recreation Centre	6,887
11 1 6011	Schedule 11 - Library Services	3,583
13 1 3014	Schedule 13 - Building Services	1,612
14 1 2019	Schedule 14 - Administration Overheads - Executive	11,821
14 1 2041	Schedule 14 - Administration Overheads - Corporate & Comm Services	25,434
14 1 2042	Schedule 14 - Administration Overheads - Development Services	896
14 1 4014	Schedule 14 - Public Works Administration	18,619
	TOTAL	83,718

**Appendix L
STAFF UNIFORMS**

Account Number	Description		Full Time Equivalent Employees	\$ / FTE	2019/20 Budget Estimate
					\$
05 1 3006	Schedule 5 - Ranger Services				
	Annual Allowance	2019/20	5.40	\$354	1,911
					1,911
07 1 4014	Schedule 7 - Health Administration				
	Annual Allowance	2019/20	2.00	\$354	708
					708
08 1 7007	Schedule 8 - Community Services				
	Annual Allowance	2019/20	4.20	\$354	1,487
					1,487
10 1 6010	Schedule 10 - Town Planning				
	Annual Allowance	2019/20	5.00	\$354	1,770
					1,770
11 1 4012	Schedule 11 - Recreation Centre - Administration				
	Annual Allowance	2019/20	15.38	\$354	5,444
					5,444
11 1 6009	Schedule 11 - Library - Eaton				
	Annual Allowance	2019/20	4.00	\$354	1,416
					1,416
13 1 3010	Schedule 13 - Building Services				
	Annual Allowance	2019/20	1.80	\$354	637
					637
14 1 2016	Schedule 14 - Administration Overheads				
	Annual Allowance	2019/20	43.60	\$354	15,432
					15,432
14 1 4011	Schedule 14 - Public Works - Administration				
	Annual Allowance	2019/20	16.29	\$354	5,766
					5,766
					5,766
	TOTAL				34,570

Appendix M				
SUMMARY - SALARIES & WAGES (including Superannuation)				
		2019/20		Sundry Notes
		Employees	Budget Estimate	
		FTE	\$	
EXECUTIVE		13.20	1,219,211	
CORPORATE & COMMUNITY SERVICES		44.78	3,902,161	
ENGINEERING & DEVELOPMENT SERVICES				
Engineering Services				
E&DS - Administration		1.00	219,794	
Assets		8.00	736,417	
Operations		4.79	478,844	
<i>Park & Gardens</i>		14.00	1,025,334	
<i>Cleaners</i>		1.50	92,948	
<i>General Maintenance</i>		1.00	83,569	
<i>Road Maintenance</i>		4.00	300,357	
<i>Road Construction</i>		7.00	532,461	
Parks & Environment (Direct Staff)		2.50	233,791	
<i>Refuse Site - Banksia Road</i>		2.00	127,918	
Total Engineering Services		45.79	3,831,433	
Development Services				
Development Services - Administration		1.00	128,480	
Law & Order				
<i>Rangers</i>		5.40	543,491	
Development Services				
<i>Building Services</i>		1.80	184,901	
<i>Health Services</i>		2.00	197,059	
<i>Planning Services</i>		5.00	418,800	
Total Development Services		15.20	1,472,731	
ENGINEERING & DEVELOPMENT SERVICES		60.99	5,304,164	
TOTAL		118.97	10,425,536	



Shire of Dardanup

2019/20

Schedule of Fees and Charges

**2019/20
Schedule of Fees and Charges**

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

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2018/19	GST Excl 2019/20	GST	FEES & CHARGES 2019/20	General Ledger #	Debtors Code	Charge Type	Comments
	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	\$ 75.00	\$ 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 81-10 (5) (a) GST Act	2014	\$ 35.00	\$ 35.00	N	\$ 35.00	0321012	0400		Local Government Act 1995
3.2.2 Orders & Requisitions		X	31.32	2014	\$ 175.00	\$ 175.00	N	\$ 175.00	0321012	0400		Local Government Act 1995
3.2.3 Non Commercial Use Property Listing - Hard Copy (All Wards)		X		2014	\$ 363.64	\$ 363.64	Y	\$ 400.00	0321013	0401		Rates Book - LGA 1995
3.2.4 Non Commercial Use Property Listing - Hard Copy (Eaton Only)		X		2014	\$ 363.64	\$ 363.64	Y	\$ 400.00	0321013	0401		Rates Book - LGA 1995
3.2.5 Non Commercial Use Property Listing - Hard Copy (Per Ward excl. Eaton)		X		2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	0321013	0401		Rates Book - LGA 1995
3.2.6 Non Commercial Use Property Listing - Electronic (All Wards)		X		2014	\$ 318.18	\$ 318.18	Y	\$ 350.00	0321013	0401		Rates Book - LGA 1995
3.2.7 Non Commercial Use Property Listing - Electronic (Eaton Only)		X		2014	\$ 272.73	\$ 272.73	Y	\$ 300.00	0321013	0401		Rates Book - LGA 1995
3.2.8 Non Commercial Use Property Listing - Electronic (Per Ward excl. Eaton)		X		2014	\$ 136.36	\$ 136.36	Y	\$ 150.00	0321013	0401		Rates Book - LGA 1995
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 download 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	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	TRUST - TN100		Regulatory	Local Government (Elections) Regulations 1997 - Regulation 26(1)
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			

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2018/19	GST Excl 2019/20	GST	FEES & CHARGES 2019/20	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
5.2 Animal Control												
5.2.1 Dog Tag Replacement (Transfer In)		X	37.1/ATO Private Ruling	2007	\$ 5.00	\$ 5.00	N	\$ 5.00	0523005			Dog Act 1976
5.2.2 Ranger Fee	X			2005			Y	At Cost	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	\$ 20.00	\$ 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	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	X			2014	No Charge	No Charge	Y	No Charge				
Bond		X		2017	\$ 150.00	\$ 150.00	N	\$ 150.00	TRUST - THIRE01			Bond
5.2.9 Dog Microchip Database Update (by Council)	X			New	\$ -	\$ 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 (Rebates and Deferments) Act 1992
Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523005		Regulatory	
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	31.7	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 (Rebates and Deferments) Act 1992
Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 60.00	\$ 60.00	N	\$ 60.00	0523005		Regulatory	
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	Nil	0523005			Dog Act 1976 s. 15 (4)
Declared Dangerous and Restricted Breed dogs	X			2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005			Dog Regulations 2013
Registration of Dog in an approved kennel establishment, per establishment	X			2013	\$ 200.00	\$ 200.00	N	\$ 200.00	0523005			Dog Regulations 2013, r. 17 (3) 2. 9(g)
5.2.11 Application for More than Two Dogs		X	ATO Private Ruling	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523003			ATO Private Ruling
5.2.12 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	\$ 20.00	\$ 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			New	\$ -	\$ 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.

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2018/19	GST Excl 2019/20	GST	FEES & CHARGES 2019/20	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
5.2.17	Cat Registrations & Licences											
		X		2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523008		Regulatory	Fees per Cat Act 2011, Pt 2 Div 1, s. 9
		X		2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523008		Regulatory	Common Expiry 31st October
		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Registration after 31st May 50%
		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Cat Regulations 2012, Sched 3 Fees
		X		2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523008		Regulatory	Pensioner Concession 50% as
		X		2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523008		Regulatory	defined per the Rates & Charges
		X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523008		Regulatory	(Rebates and Deferments) Act 1992
		X		2013	\$ -	\$ -		\$ -	0523008		Regulatory	
5.2.18	Cat Management Facility											
		X		2014	\$ 200.00	\$ 200.00	N	\$ 200.00	0523008			Cat Act 2011, Pt 3 Div 3, s. 31
		X		2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523008		Regulatory	Cat Act 2011, Pt 3 Div 3, s. 31
		X	ATO Private Ruling	2014	\$ 100.00	\$ 100.00	N	\$ 100.00	0523003			ATO Private Ruling
5.2.19		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											
		X	31.25	2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
		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											
		X	31.25	2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
		X	31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
	Wethers, ewes, lambs and goats											
		X	31.25	2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
		X	31.25	2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
5.3.2	Poundage Fees (per head)											
	Horse, mules, asses, camels, bulls or boars, above 2 years of age, per head											
		X	31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960
	First 24 Hours or Part Thereof											
	Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head											
		X	31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960
	First 24 Hours or Part Thereof											
	Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head											
		X	31.25	2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960
	First 24 Hours or Part Thereof											
	Wethers, ewes, lambs and goats, per head											
		X	31.25	2017	\$ 15.00	\$ 15.00	N	\$ 15.00	0523006			Local Government (Misc Prov) Act 1960
	First 24 Hours or Part Thereof											
5.3.3	Sustenance Charges (per head, per 24 hours or part thereof)											
		X		2017	\$ 20.00	\$ 20.00	N	\$ 20.00	0523006			Local Government (Misc Prov) Act 1960
	All Stock											
5.3.4	Stock Control (per occasion)											
		X		2017	At Cost	At Cost	N	At Cost	0523006			Local Government Act 1995
5.4	Abandoned Vehicles											
5.4.1		X	ATO Private Ruling	2016	\$ 175.00	\$ 175.00	N	\$ 175.00	0524002			ATO Private Ruling
5.4.2		X	ATO Private Ruling	2016	\$ 60.00	\$ 60.00	N	\$ 60.00	0524002			ATO Private Ruling
5.4.3		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		X	ATO Private Ruling	2017	\$ 50.00	\$ 50.00	N	\$ 50.00	0524002			ATO Private Ruling
5.5.2		X	ATO Private Ruling	2014	\$ 10.00	\$ 10.00	N	\$ 10.00	0524002			ATO Private Ruling
	Local Law, Activities in Thoroughfares... 3.6											

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General		GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments
Description		Taxed	Free	Determination/ATO Ruling	Changed	2018/19	2019/20		& CHARGES 2019/20	Ledger #	Code	Type	
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
	7.1.3 Hawker												
	Application		X	31.8	2014	\$ 52.00	\$ 52.00	N	\$ 52.00	0724003	0130		Local Government Act 1995
	Renewal		X	31.8	2014	\$ 52.00	\$ 52.00	N	\$ 52.00	0724003	0130		Local Government Act 1995
	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			ATO Private Ruling
	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 approval of Noise Management Plan - Reg. 16AA - Motor Sport Venue		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	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	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 Fellmongeries		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
	7.5.10 Manure Works		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
	7.5.11 Fish curing establishments		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
	7.5.12 Laundries, Drycleaning establishments		X	31.13	2011	\$ 147.00	\$ 147.00	N	\$ 147.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2018/19	GST Excl 2019/20	GST	FEES & CHARGES 2019/20	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
7.5.13 Bone Merchant premises		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.14 Flock Factories		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.15 Knackeries		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.16 Poultry Processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.17 Poultry Farming		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
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 & Local Government Act 1995
Medium Risk Assessment Fee		X	31.13	2014	\$ 210.00	\$ 210.00	N	\$ 210.00	0724003			Food Act 2008 & Local Government Act 1995
Low Risk Assessment Fee		X	31.13	2014	\$ 105.00	\$ 105.00	N	\$ 105.00	0724003			Food Act 2008 & Local Government Act 1995
Very Low Risk Assessment Fee		X	31.13	2014	\$ 50.00	\$ 50.00	N	\$ 50.00	0724003			Local Government Act 1995
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	\$ 205.00	\$ 207.00	N	\$ 225.70	1021004			Waste Avoidance & Resource
Additional Service - Domestic (per service incl Recycling)		X	ATO Private Ruling	2019	\$ 205.00	\$ 207.00	N	\$ 225.70	1021008			Recovery Act 2007
Additional Service - Domestic Refuse (per service)		X	ATO Private Ruling	2019	\$ 137.00	\$ 138.00	N	\$ 139.74	1021008			ATO Private Ruling
Additional Service - Domestic Recycling (per service)		X	ATO Private Ruling	2019	\$ 68.00	\$ 69.00	N	\$ 85.96	1021008			ATO Private Ruling
10.1.2 Tippling 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		
Car Tyres on Rims - each		X		2017	\$ 7.27	\$ 7.27	Y	\$ 8.00	1021006	0407		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				
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.

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2018/19	GST Excl 2019/20	GST	FEES & CHARGES 2019/20	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
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 Ruling		\$ 100.00	\$ 100.00	N	\$ 100.00	1022002			ATO Private Ruling
Search Fee - Septic Tanks		X	31.32	2014	\$ 15.00	\$ 15.00	N	\$ 15.00	1022002			Local Government Act 1995
Local Government Report Fee		X		2014	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Council	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	TRUST-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
10.2.6 Town Planning Scheme Amendments & Structure Plans											Regulatory	Fee set by Planning & Development Act 2005
Structure Plans		X	31.31		\$ 4,223.00	\$ 4,223.00	N	\$ 4,223.00	1026003	0135	Regulatory	
Standard and Complex Amendments		X	31.31		\$ 4,120.00	\$ 4,120.00	N	\$ 4,120.00	1026003	0135	Regulatory	
Basic Amendments		X	31.31	2017	\$ 2,000.00	\$ 2,000.00	N	\$ 2,000.00	1026003	0135	Regulatory	
Minor modification to Structure Plan (no advertising)		X	31.31	2014	\$ 200.00	\$ 200.00	N	\$ 200.00	1026003	0135	Regulatory	
Major modification to Structure Plan (advertising)		X	31.31	2014	\$ 2,111.00	\$ 2,111.00	N	\$ 2,111.00	1026003	0135	Regulatory	
Issue of written planning advice		X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135	Regulatory	
Providing Zoning Certificate		X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135	Regulatory	
Information Research (per hour) - On Public Record		X	31.31				N	\$ -	1026005		Regulatory	
Information Research (/ hour) - Not on Public Record	X						Y	\$ -	1026002		Regulatory	
Advertising	X				At Cost	At Cost	Y	cost + GST	1026001	0045	Regulatory	
Photocopying (A4 & A3) - per page	X						Y	\$ -	1026002			
Postage	X				At Cost	At Cost	Y	cost + GST	1026002			
Rural Numbering Sign	X				\$ 45.45	\$ 45.45	Y	\$ 50.00	1026002	0503		
10.2.7 Council Appeals Fee/ Council report	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1026002	0503		

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General		GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments
Description		Taxed	Free	Determination/ATO Ruling	Changed	2018/19	2019/20		& CHARGES 2019/20	Ledger #	Code	Type	
10.2.8	Liquor Licence (Section 40 Certificates)		X		2010	\$ 56.00	\$ 56.00	N	\$ 56.00	1026003			Div 81, Permit to consume liquor, Liquor Lic Act 1988
10.2.9	Amending or Revoking Planning Approval		X	AIO Private Ruling	2011	see comments	see comments	N	see comments	1026002			\$110.00 or 80% of original fee (whichever is greater)
10.2.10	Extension to Term of Approval		X	ATO Private Ruling	2011	\$ 110.00	\$ 110.00	N	\$ 110.00	1026003			ATO Private Ruling
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		
10.3.2	Plot Fees												
	1.8m x 2.75m	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge
	Extras												
	First additional 30 cm	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge
	Second additional 30 cm	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge
	Third additional 30cm	X				\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge
10.3.3	Reopening Fees and Charges												
	Reopening	X			2010	\$ 681.82	\$ 681.82	Y	\$ 750.00	1027003	0409		
	Removing grass / kerbing etc if necessary (per hour)	X			2010	At Cost	At Cost	Y	At Cost	1027003	0409		
	Exhumation	X			2010	\$ 909.09	\$ 909.09	Y	\$ 1,000.00	1027003	0409		
10.3.4	Niche Wall												
	Reservation for Placement	X			2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409		
	Placement in single niche including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409		
	Placement in double niche including bronze plaque and standard inscription	X			2015	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409		
	Placement in double niche including second inscription for double niche plaque	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409		
10.3.5	Rose Garden												
	Reservation for Placement	X			2015	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409		
	Placement including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409		
	Placement including bronze plaque and standard inscription, and second reserva	X			2015	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409		
	Second placement including plaque and standard inscription	X			2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409		
10.3.6	Miscellaneous												
	Undertakers Licence - Annual	X		31.4 / ATO Ruling	2015	\$ 200.00	\$ 200.00	N	\$ 200.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	Undertakers Licence - per burial	X		31.4 / ATO Ruling	2005	\$ 30.00	\$ 30.00	N	\$ 30.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	Monumental Masons Annual Fee	X		31.4 / ATO Ruling	2015	\$ 200.00	\$ 200.00	N	\$ 200.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	Permission to construct monument	X		31.4 / ATO Ruling	2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	Single Monument Permit (Monumental Masons only)	X		31.4 / ATO Ruling	2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	Issue of Grant of Right of Burial	X		31.4 / ATO Ruling	2015	\$ 50.00	\$ 50.00	N	\$ 50.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	Copy of Grant of Right of Burial	X		31.4 / ATO Ruling	2015	\$ 25.00	\$ 25.00	N	\$ 25.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
	Renewal of Grant of Right of Burial	X		31.4 / ATO Ruling	2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
10.4 Environment													
10.4.1	Hire of Ripper Moulder												
	Weekly Hire	X			2016	\$ 31.82	\$ 31.82	Y	\$ 35.00	1025002			
	Bond		X		2016	\$ 100.00	\$ 100.00	N	\$ 100.00	TRUST - THIRE05			Bonds

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General	GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments
	Taxed	GST Free										
FUNCTION 11	Recreation & Culture											
11.1 Public Halls & Civic Centres												
11.1.1	Don Hewison Centre (Hall & Grounds) <i>Building Leased</i>											
11.1.2	Dardanup Hall Complete Facility Concessional / Hr (Registered Non Profit, Charitable organisations) Day time hire / Hr	X X		2014 2014	\$ 41.82 \$ 54.55	\$ 41.82 \$ 54.55	Y Y	\$ 46.00 \$ 60.00	1121014 1121014	0411 0411		
	- Complete Evening (6pm - 11pm)	X		2014	\$ 272.73	\$ 272.73	Y	\$ 300.00	1121014	0411		5 hrs
	- Complete Day (8am - 6pm)	X		2014	\$ 545.45	\$ 545.45	Y	\$ 600.00	1121014	0411		10 hrs
	- Complete Day & Night (8am - 11pm)	X		2014	\$ 818.18	\$ 818.18	Y	\$ 900.00	1121014	0411		15 hrs
	- Half Day (noon - 6pm)	X		2014	\$ 327.27	\$ 327.27	Y	\$ 360.00	1121014	0411		6 hrs
	- Half Day & Night (noon - 11pm)	X		2014	\$ 600.00	\$ 600.00	Y	\$ 660.00	1121014	0411		11 hrs
	Lessor Hall or Main Hall (& Kitchen) - Dardanup Only Concessional / Hr (Registered Non Profit, Charitable organisations) Day time hire / Hr	X X		2011 2011	\$ 21.82 \$ 27.27	\$ 21.82 \$ 27.27	Y Y	\$ 24.00 \$ 30.00	1121014 1121014	0411 0411		
	- Complete Evening (7pm - 11pm)	X		2011	\$ 136.36	\$ 136.36	Y	\$ 150.00	1121014	0411		5 hrs
	- Complete Day (8am - 6pm)	X		2011	\$ 272.73	\$ 272.73	Y	\$ 300.00	1121014	0411		10 hrs
	- Complete Day & Night (8am - 11pm)	X		2011	\$ 409.09	\$ 409.09	Y	\$ 450.00	1121014	0411		15 hrs
	- Half Day (noon - 6pm)	X		2011	\$ 163.64	\$ 163.64	Y	\$ 180.00	1121014	0411		6 hrs
	- Half Day & Night (noon - 11pm)	X		2011	\$ 300.00	\$ 300.00	Y	\$ 330.00	1121014	0411		11 hrs
11.1.3	Other Halls As set by individual Hall Lessees Dardanup Community Centre (front section leased) Dardanup Community Centre (rear section only) - Concessional / Hr (Registered Non Profit, Charitable organisations) - Day time hire / Hr	X X X X		New New	\$ - \$ -	\$ 21.82 \$ 27.27	Y Y	\$ 24.00 \$ 30.00	1121014 1121014	0411 0411		
11.1.4	Bonds Key Bond Hall Bond - Events/Weddings/Birthday Parties Hall Bond - Commercial Use Hall Bond - Community Use/Groups Dardanup Community Centre (rear section only) Dardanup Community Centre (rear section only) Parks Gardens Reserves - Large Events Parks Gardens Reserves - Small Events Events on Roads	X X X X X X X X X		2009 2009 2018 2018 New New 2009 2005	\$ 40.00 \$ 1,000.00 \$ 500.00 \$ 250.00 \$ - \$ - \$ 1,200.00 \$ 500.00 \$ 1,000.00	\$ 40.00 \$ 1,000.00 \$ 500.00 \$ 250.00 \$ 500.00 \$ 250.00 \$ 1,200.00 \$ 500.00 \$ 1,000.00	N N N N N N N N N	\$ 40.00 \$ 1,000.00 \$ 500.00 \$ 250.00 \$ 500.00 \$ 250.00 \$ 1,200.00 \$ 500.00 \$ 1,000.00	TRUST - TKEY TRUST - THIRE02 TRUST - THIRE02 TRUST - THIRE02 TRUST - THIRE02 TRUST - THIRE02 TRUST - THIRE03 TRUST - THIRE03 TRUST - THIRE04			Bonds Events/18th and 21st Birthday Parties Commercial Use Community Use/Groups Commercial Use Community Use/Groups Bonds Bonds Bonds
11.1.5	Cleaning Use of Council Cleaners	X			At Cost	At Cost	Y	(cost+O/H) + GST	1121002			
11.2 Parks, Gardens and Reserves												
11.2.1	Glen Huon Bunbury Softball Assoc	X			LEASE	LEASE			1123003	0254		
11.2.2	Tennis Courts - Dardanup Dardanup Tennis Club Court Hire per hour (per court) Lights per hour	X X X			\$ 54.55 \$ 13.64 \$ 9.09	\$ 54.55 \$ 13.64 \$ 9.09	Y Y Y	\$ 60.00 \$ 15.00 \$ 10.00	1123002 1123002 1123002			
11.2.3	Tennis Courts - Eaton Court Hire per hour (per court)	X		2013	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002			
11.2.4	Water / 1000 litres (Standpipe Water) Staff call out	X	S32 - 285 GST Act GSTR2000/25	2009	\$ 15.00	\$ 15.00	N Y	\$ 15.00 At Cost	1328002 1328002	0412 0412		A New Tax System (GST) Act 1999 'GST Act'

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General	GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments
	Taxed	GST Free										
11.2.5	Reserves SWFL Oval use per Season (per oval)	X		2015	\$ 1,118.18	\$ 1,118.18	Y	Refer Comments	1123003	0800		As per Lease Agreement
11.2.6	Bonds Parks Gardens Reserves - Large Events Parks Gardens Reserves - Small Events Events on Roads			2009 2005	\$ 1,200.00 \$ 500.00	\$ 1,200.00 \$ 500.00	N N	\$ 1,200.00 \$ 500.00	TRUST - THIRE03 TRUST - THIRE03			Bonds Bonds
					\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	TRUST - THIRE04			Bonds
11.3	Eaton Recreation Centre											
	Eaton Recreation Centre <i>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.</i>											
11.3.1	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	\$ 744.55	\$ 759.09	Y	\$ 835.00	1124007			
	- 6 Months	X		2019	\$ 448.18	\$ 457.27	Y	\$ 503.00	1124007			
	- 3 Months	X		2019	\$ 268.18	\$ 273.64	Y	\$ 301.00	1124007			
	- 1 Month	X		2019	\$ 100.00	\$ 120.72	Y	\$ 132.79	1124007			
	- Fortnightly Direct Debit	X		2019	\$ 29.73	\$ 30.32	Y	\$ 33.35	1124007			
	Full Membership - Concession (Pension, DVA, Student Card) - 10% discount											
	- 12 Months	X		2019	\$ 670.00	\$ 683.18	Y	\$ 751.50	1124007			
	- 6 Months	X		2019	\$ 403.64	\$ 411.55	Y	\$ 452.70	1124007			
	- 3 Month	X		2019	\$ 241.36	\$ 246.27	Y	\$ 270.90	1124007			
	- 1 Month	X		2019	\$ 90.00	\$ 92.45	Y	\$ 101.70	1124007			
	- Fortnightly Direct Debit	X		2019	\$ 26.86	\$ 27.27	Y	\$ 30.00	1124007			
	Gym or Group Fitness Only Membership											
	- 12 Months	X		2019	\$ -	\$ 683.18	Y	\$ 751.50	1124007			
	- 6 Months	X		2019	\$ -	\$ 411.55	Y	\$ 452.70	1124007			
	- 3 Months	X		2019	\$ -	\$ 246.27	Y	\$ 270.90	1124007			
	- 1 Month	X		2019	\$ -	\$ 92.45	Y	\$ 101.70	1124007			
	- Fortnightly Direct Debit	X		2019	\$ -	\$ 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	Y	\$ 676.35	1124007			
	- 6 Months	X		2019	\$ -	\$ 365.81	Y	\$ 402.40	1124007			
	- 3 Months	X		2019	\$ -	\$ 218.91	Y	\$ 240.80	1124007			
	- 1 Month	X		2019	\$ -	\$ 82.18	Y	\$ 90.40	1124007			
	- Fortnightly Direct Debit	X		2019	\$ -	\$ 24.26	Y	\$ 26.68	1124007			
	Off Peak/Special Population Membership - Fit Over 50 and Youth Memberships - 20% discount											
	- 12 Months	X		2019	\$ 602.73	\$ 607.27	Y	\$ 668.00	1124007			
	- 6 Months	X		2019	\$ 362.73	\$ 365.81	Y	\$ 402.40	1124007			
	- 3 Month	X		2019	\$ 217.27	\$ 218.91	Y	\$ 240.80	1124007			
	- 1 Month	X		2019	\$ 80.00	\$ 82.18	Y	\$ 90.40	1124007			
	- Fortnightly Direct Debit	X		2019	\$ 24.27	\$ 24.25	Y	\$ 26.68	1124007			
	<i>* Members who have maintained 10 years consecutive membership receive a 10% discount on their applicable membership rate</i>											
	Rehabilitation Membership											
	- 3 Month	X		2019	\$ 306.36	\$ 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			

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2018/19	GST Excl 2019/20	GST	FEES & CHARGES 2019/20	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
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			New	\$ -	\$ 22.73	Y	\$ 25.00	1124013			
Creche Single Session Pass (Per Child) - Members	X			2018	\$ -	\$ 2.27	Y	\$ 2.50	1124013			
Creche Single Session Pass (Per Child) - Non members	X			New	\$ 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	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	\$ 31.82	\$ 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>	X											
Grandstand (per tier)	X			2013	\$ 59.09	\$ 59.09	Y	\$ 65.00	1124003			
Competition Events Package (per court)	X			2013	\$ 27.27	\$ 27.27	Y	\$ 30.00	1124005		0414	
<i>Competition Events Package = score bench with 2 seats, 2 team low benches, court seating and coordinators counter (with the hire of 2 or more courts)</i>												
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	\$ 200.00	\$ 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	Y	\$ 65.00	1124003			
Local Organisation (Not for profit - 10% off normal fee)	X			2019	\$ -	\$ 40.91	Y	\$ 45.00	1124003			
Outsidel Organisation (Not for profit - 10% off normal fee)	X			2019	\$ -	\$ 53.18	Y	\$ 58.50	1124003			
Hire - Additional Rubbish Fee (per rubbish bin)	X			2019	\$ 22.73	At Cost	Y	At Cost	1124003			
Facility Hire / Hour (Registered Non Profit / Charitable Organisations) *												
<i>* 10% Discount Included</i>												
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	\$ 28.64	\$ 32.72	Y	\$ 36.00	1124006		0413	
Function / Group Fitness Room (Per Hour) (Inc outdoor area if required)	X			2011	\$ 32.72	\$ 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	
<i>Note: Peak = after 4:00pm Monday to Friday</i>												

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General	GST Treatment		Division 81 (ATO)	Last	GST Excl	GST Excl	GST	FEES	General	Debtors	Charge	Comments
	Taxed	Free										
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	\$ 122.73	\$ 131.82	Y	\$ 145.00	1124003			
	Holiday Programme/Vacation Care per Day		X	2019	\$ 58.00	\$ 60.00	N	\$ 60.00	1124012			
	Holiday Programme/Vacation Care After Hours Late Fee - After 5.45pm		X	2007	\$ 10.00	\$ 10.00	N	\$ 10.00	1124012			Vacation Care Programme
	Holiday Programme After Hours Late Fee - After 6.00pm - charge every 5 minutes or part thereof		X		\$ 15.00	\$ 15.00	N	\$ 15.00	1124012			After 5.45pm but before 5.59pm
	Administration Fee - Late Payment Fee		X		\$ 20.00	\$ 20.00	N	\$ 20.00	1124012			\$15.00 per every 5 minutes after 6.00pm
	Clinics (Hour)	X		2018	\$ 9.09	\$ 9.09	Y	\$ 10.00	1124004			Per Invoice Request
	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			
	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	\$ 45.45	\$ 54.55	Y	\$ 60.00	1124001			
	Staff Costs - Group Fitness Instructor	X		2019	\$ 63.64	\$ 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 Fitness - 50% of Rate</i>											
	<i>Hire 3 Areas = Courts and/or Double Meeting Room and/or Function Group Fitness - No Charge</i>											
	<i>Note, 1 Court is equal to 1 Area.</i>											
11.3.6	Signage (Charge per annum or pro rata)											
	Wall 1200 x 1200	X		2019	\$ 200.00	\$ 272.73	Y	\$ 300.00	1124011			
	Wall 2400 x 1200	X		2019	\$ 250.00	\$ 318.18	Y	\$ 350.00	1124011			
	Wall 2400 x 1800	X		2019	\$ 300.00	\$ 363.64	Y	\$ 400.00	1124011			
	Wall 2400 x 2400	X		2019	\$ 350.00	\$ 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	\$ 8.18	\$ 9.09	Y	\$ 10.00	1124006			
	Additional per person rate - 51 to 75	X		2019	\$ 7.27	\$ 8.18	Y	\$ 9.00	1124006			
	Additional per person rate 76 and over	X		2019	\$ 6.36	\$ 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)

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2018/19	GST Excl 2019/20	GST	FEES & CHARGES 2019/20	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
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			
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	\$ 97.70	\$ 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	\$ 97.70	\$ 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	\$ 97.70	\$ 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	\$ 97.70	\$ 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	\$ 97.70	\$ 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	\$ 97.70	\$ 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	\$ 97.70	\$ 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	\$ 10.80	\$ 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	\$ 97.70	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 52(1)

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2018/19	GST Excl 2019/20	GST	FEES & CHARGES 2019/20	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
Application for a Building Approval Certificate for an existing building where unauthorised work has not been done		X	31.8	2019	\$ 97.70	\$ 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	\$ 97.70	\$ 105.00	N	\$ 105.00	1323004		Regulatory	Building Act 2011 - s. 65(3)(a)
Building Inspection Fee (per hour)	X		ATO Private Ruling	2016	\$ 150.00	\$ 150.00	Y	\$ 165.00	1323002		Regulatory	Building Act 2011/ATO Private Ruling
Application for Amendment to a Building Permit		X	31.8	2017	\$ 97.70	\$ 97.70	N	\$ 97.70	1323004		Regulatory	Same calculation as for Building Permit based on change to contract value (but not less than \$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
Search Fee	X				\$ 40.91	\$ 40.91	Y	\$ 45.00	1323002			
Swimming Pool Inspection Levy		X	ATO Private Ruling	2015	\$ 58.45	\$ 58.45	N	\$ 58.45	1323008		Regulatory	Building Regs 2012/Inspection Fee per 4 Years
- 25% of Swimming Pool Inspection Levy raised annually						\$ 14.61	N	\$ 14.61	1323008		Regulatory	25% of Swimming Pool Levy raised annually
Copy of Building Plans		X	ATO Private Ruling		\$ 41.00	\$ 41.00	N	\$ 41.00	1323004			ATO Private Ruling
13.1.3 Extractive Industries												
Application		X	31.8		\$ 250.00	\$ 250.00	N	\$ 250.00	1328001	0134		Local Government Act 1995 / Local Law
Annual licence & renewal fees												
- less than 1 hectare		X	31.8		\$ 125.00	\$ 125.00	N	\$ 125.00	1328001	0134		Local Government Act 1995
- more than 1 less than 5 hectare		X	31.8		\$ 250.00	\$ 250.00	N	\$ 250.00	1328001	0134		Local Government Act 1995
- greater than 5 hectares		X	31.8		\$ 375.00	\$ 375.00	N	\$ 375.00	1328001	0134		Local Government Act 1995
Licence transfer fee		X	31.8		\$ 50.00	\$ 50.00	N	\$ 50.00	1328001	0134		Local Government Act 1995
FUNCTION 14 Other Property & Services												
14.1 Private Works												
14.1.1 Plant (per hour or part thereof)												
Graders	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		GST Rate 10%
Loaders	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
Trucks - 8 Tonne	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
Tractors - with attachments	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
Utilities - 1 Tonne	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
Steel Roller	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
Multi-Tyre Roller	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001	0416		
MR WA & DEC												
Graders	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Loaders	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Trucks - 8 Tonne	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Tractors - with attachments	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Utilities - 1 Tonne	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Cement Mixer	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Water Pump	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Plate Compactor	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Road Sweeper - Trailer	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
Employees												
Supervision Fees - Part Supervision		X			1.5%	1.5%	N	1.5%	1424002	0420		GST Exempt
Supervision Fees - Full Supervision		X			3.00%	3.00%	N	3.00%	1424002	0420		
Works	X				COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001			
Works - MRWA / DEC	X				COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001			
FUNCTION 14 Other Property & Services												
14.2 Administration												
14.2.1 Officer Charge Rates / Hour												
Chief Executive Officer	X			2017	\$ 267.27	\$ 267.27	Y	\$ 294.00	1422003			
Director	X			2017	\$ 248.18	\$ 248.18	Y	\$ 273.00	1424001			
Manager	X			2017	\$ 167.05	\$ 167.05	Y	\$ 183.75	1422003			
Principal Planning Officer	X			2017	\$ 143.18	\$ 143.18	Y	\$ 157.50	1026001			
Planning Officer	X			2017	\$ 107.27	\$ 107.27	Y	\$ 118.00	1026001			
Principal Building Surveyor	X			2017	\$ 143.18	\$ 143.18	Y	\$ 157.50	1323001			
Building Surveyor	X			2017	\$ 107.27	\$ 107.27	Y	\$ 118.00	1323001			
Civil Engineer	X			2017	\$ 157.50	\$ 157.50	Y	\$ 173.25	1424001			

SHIRE OF DARDANUP - FEES & CHARGES 2019/2020

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Last Changed	GST Excl 2018/19	GST Excl 2019/20	GST	FEES & CHARGES 2019/20	General Ledger #	Debtors Code	Charge Type	Comments
	Taxed	GST Free										
Engineering Officer	X			2017	\$ 107.27	\$ 107.27	Y	\$ 118.00	1424001			
Principal Environmental Health Officer	X			2017	\$ 150.00	\$ 150.00	Y	\$ 165.00	0724001			
Health Officer	X			2017	\$ 107.27	\$ 107.27	Y	\$ 118.00	0724001			
Ranger	X			2017	\$ 107.27	\$ 107.27	Y	\$ 118.00	0523001			
All Other Officers	X			2017	\$ 71.59	\$ 71.59	Y	\$ 78.75	1422003			
14.2.2 Events Application Fee												
Public Event - Free Entry or Community Group / Sporting Event		X	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			

End of Document