



APPENDICES

Item 12.4.2A

Under E-Separate Cover

ORDINARY COUNCIL MEETING

To Be Held

Wednesday, 26th of June 2024

Commencing at 5.00pm

At

ADMINISTRATION CENTRE EATON

1 Council Drive - EATON

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Upon request.

ANNUAL BUDGET

2024/25

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Annual Budget

2024/25

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 the 31st of 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, resulting in the adoption of the 2024/25 budget on the 26th of June 2024.

The 2024/25 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 2023/2024 financial year reviewed and updated its Corporate Business Plan. A new 'Council Plan 2022-2032' was produced in 2022, with this single Plan intended to fulfil the function of both the Strategic Community Plan and the Corporate Business Plan. By combining these two plans into one 'Council Plan', it is possible to see how the organisation is intending to deliver on the priorities in one compact document.

At the Ordinary Council Meeting dated 22nd May 2024, Council endorsed the 2024-2027 Corporate Business Plan which forms part of the adopted 'Council Plan 2024-2034'. In addition to the review of the Corporate Business Plan element of the 'Council Plan', a review and update was conducted on the ten year Long Term Financial Plan, Workforce Plan and Asset Management Plans.

The 2024/25 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 5.5% general rate revenue increase (excluding growth through interim rates) on Differential Rates and Minimum Rates for Gross Rental and Unimproved Values, an increase to the Specified Area Rate Bulk Waste levy, and a decrease in the Special Area Rate Eaton Landscaping levy, Reserve transfers, workforce changes, one new loan, capital works and operational expenditure.

It is the opinion of Council and Management that this budget is financially responsible and contributes towards the achievement of Council's Strategic Objectives as identified in the Shire of Dardanup 'Council Plan 2024-2034'. 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, due partly to the ongoing uncertainty around the future impact on the community of rising interest rates and inflation, it is acknowledged that Council still needs to fund new community and organisational initiatives if it is to remain innovative and responsive towards the needs of the community.

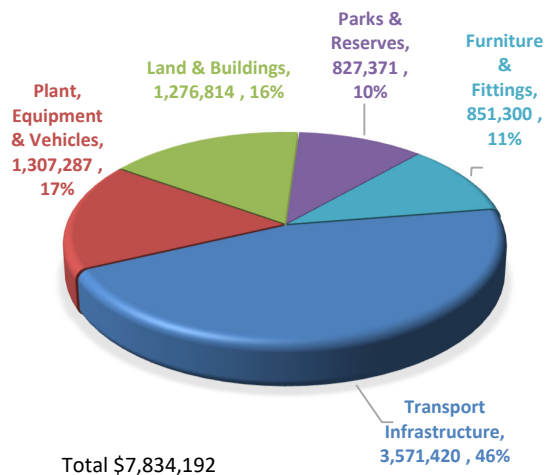


Budget Snapshot

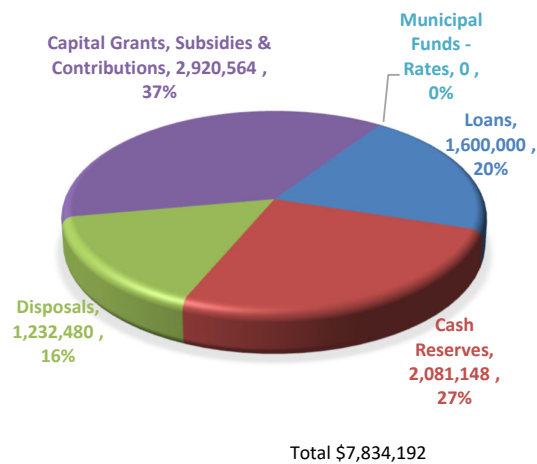
2024/25

Major Capital Works Projects

2024/25 BUDGETED CAPITAL
EXPENDITURE



2024/25 BUDGETED CAPITAL
EXPENDITURE FUNDING SOURCES



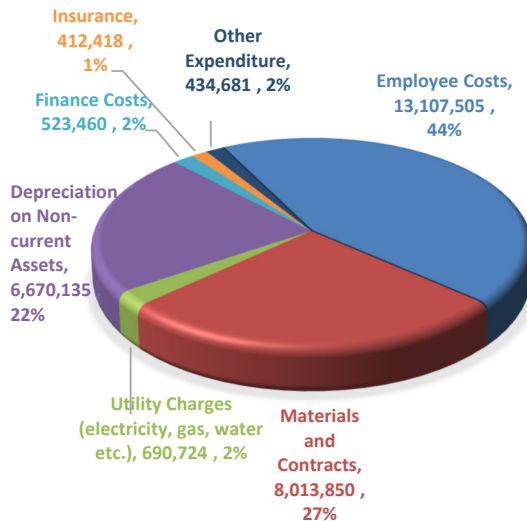
- Road / Drainage / Ancillary works – \$3,284,745
- Pathways - \$286,675
- New Admin/Library Building works - \$476,783
- Eaton Recreation Centre Toilets/Change Rooms Refurbishment - \$422,666
- Eaton Recreation Centre major maintenance works - \$218,842
- Dardanup Hall major maintenance works - \$113,612
- Don Hewison Centre - \$5,000
- Eaton Basketball Courts - Replace Hoops, Equipment \$12,300
- Design Costs for Building Construction - \$27,611
- Gascoyne Circle Play Area - \$5,000

- Various Park and Planting Renewals - \$82,801
- Burekup Oval Drainage Improvement works - \$37,513
- Burekup Oval Bollards and Chain Gate - \$15,000
- Burekup Cricket Club Nets (conditional) - \$12,263
- Eaton Foreshore Landscaping Improvements - \$47,519
- Eaton Foreshore Bore - \$527,500
- Eaton Drive Islands & Verges Upgrades - \$47,475
- Glen Huon Oval Fencing Reinstatement - \$52,300
- Furniture & Equipment - \$851,300
- Plant & Equipment - \$10,000
- Heavy Plant and Vehicles - \$1,297,287

Budget Snapshot

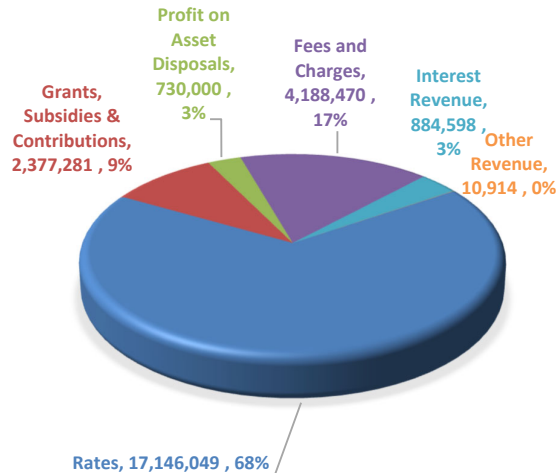
2024/25

2024/25 BUDGETED OPERATING
EXPENDITURE



Total \$29,852,773

2024/25 BUDGETED OPERATING
INCOME



Total \$25,337,312

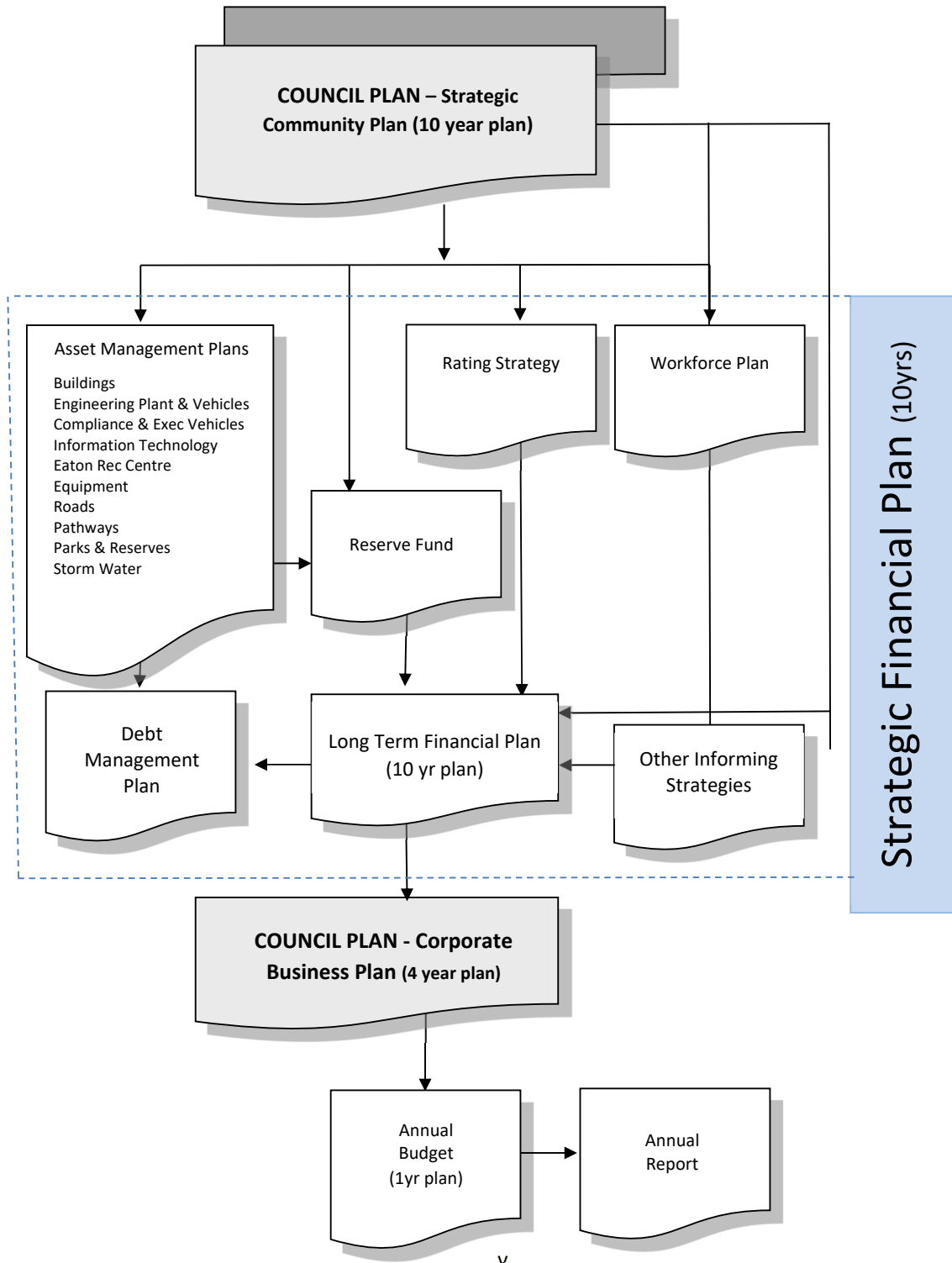
Major Operating Expenditure Items

- Road maintenance - \$2,605,785
- Bridge maintenance - \$184,258
- Ancillary maintenance - \$481,510
- Parks & Gardens maintenance - \$4,075,114
- Building maintenance - \$2,021,041
- Waste management - \$2,331,259
- Electricity - \$624,310
- Water and Gas - \$64,564
- Insurance - \$407,189
- Finance costs - \$523,460
- Community programs, events and festivals, donations - \$139,266
- Plant Operating costs - \$672,629
- Depreciation - \$6,670,135
- Environmental Projects - \$35,000
- Building Control - \$487,662
- Eaton Recreation Centre - \$3,391,173
- Libraries and Library programs - \$812,155
- Community Grant Scheme - \$27,429
- Tourism & Events Grants - \$40,000
- Tourism support - \$43,500
- Economic development - \$42,000
- Designated Area Migration Scheme - \$60,000

2 Budget Overview

The Annual Budget has been developed within an overall planning framework that is detailed on the following pages. This framework guides Council in identifying community needs over the long term (Strategic Community Plan), converting these into medium (10 Year Long Term Financial Plan and 4 year Corporate Business Plan) and short term objectives, strategies, initiatives, activities and resource requirements (Annual Budget).

Corporate Planning Flow Chart



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

2.1 Budget Process

The 2024/25 Annual Budget, which is included in this report, is for the financial year 1st July 2024 to 30th June 2025 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 (Statement of Financial Activity), 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. Commence review of Council's Strategic Community Plan	Jan - March
2. Staff commence budget process	February
3. Review Councillor, Community and Staff budget requests	March
4. Review of the Strategic Financial Plan incorporating the Long Term Financial Plan, various Asset Management Plans, Rating Strategy, Reserve Plan, Debt Strategy, Capital Works and Operating Schedules	March - May
5. Integration and update of the Integrated Planning and Reporting elements into the Long Term Financial Plan and Corporate Business Plan	March - May
6. CEO & Management review and endorse the draft Council Plan (incorporating the Strategic Community Plan and Corporate Business Plan) and Long Term Financial Plan	May
7. Council adopts the draft Budget, including the setting of rates	May
8. Adopt Annual Budget. Adopt Council Plan.	Late June



2.2 Major Budget Influences

In preparing the 2024/25 budget, a number of internal and external influences have been taken into consideration, as they have a material influences.

Cost Increases

The Consumer Price Index (CPI), as a basis of raising rates fundamentally fails to reflect all of the costs of delivering services. A significant portion of Council's expenditure relates to infrastructure construction, therefore the CPI that measures goods consumed by households, does not reflect the service provision provided by a Local Government Authority. For this reason cost increases are based on a combination of factors including the WALGA Cost Index, growth projections and CPI.

Salaries & Wages

Total Salaries & Wages (including superannuation) for 2024/25 is forecast to be \$12.267M. Key influences include:

- a. WA State Local Government Industry Award minimum wage increases.
- b. Minor decrease in Full Time Equivalent (FTE) staffing from 120.18 FTE to 120.47 FTE.

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

Rates Revenue

- The budget has been prepared on the basis of a 5.50% General Rate revenue increase (excluding interim rate income) in line with the Corporate Business Plan and Long Term Financial Plan. For the 2024/25 Annual Budget, Differential Rating has been introduced across six (6) Differential Rating categories including:
 - Residential (including Residential Vacant)
 - Commercial (including Commercial Vacant)
 - Industrial (including Industrial Vacant)
 - Rural Residential (including Rural Residential Vacant)
 - Accommodation
 - UV Rural (including UV1, UV2, UV3 and Mining)

Further information on the 2024/25 Differential Rating categories can be found under Rates and Services Charges section of the budget, within the statutory annual budget document.

- The Specified Area Rate for Bulk Waste Collection will generate \$147,869, based on a 31% increase in the Rate. The rate provides properties with 2 x green waste & 1 x hard waste collections per financial year. The increased revenue is attributed solely to growth in property numbers, with an average rate of approximately \$30 per property.
- The Specified Area Rate (SAR) for Eaton Landscaping will generate \$186,017, based on a 31% decrease in the Rate. The decrease in revenue is attributed the removal of capital projects funded by Specified Area Rate Eaton Landscaping, with an average rate of \$41 per property. The Specified Area Rate will be allocated as follows:
 - \$186,017 allocated to maintenance of parks and reserves in Eaton townsite.

Fees & Charges Revenue

- Overall Fees and Charges revenue is forecast at \$4.18m which is an increase of \$461k over the previous financial year.
- The Fees and Charges have been reviewed not only on the basis of cost recovery, but to also allow for a clear application by staff while not being cost prohibitive. There has been a general 3.2% increase applied to many service area Fees and Charges, except where cost increases have been clearly identified or statutory increases have applied.



- New Fees have been included for various meeting room hire at the Eaton Sports Pavilion and Eaton Administration Building, car parking at Eaton Recreation Centre and Eaton Community Library, and the addition of waste tipping fees for recycling and cardboard waste utilising 240l wheelie bins.

Grant Revenue

- Federal Local Government Financial Assistance Grants are forecast to be received during the 2024/25 financial year.
- Non-operating grants, subsidies and contributions are forecast at \$2.920m plus grants received which are required to be re-recognised as Contract Liabilities under the Australian Accounting Standards. 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 other highlights of the budget. The summary looks at the key areas of:

- Operating Budget
- Capital Works Budget

2.3 Budget Highlights

Community Grants, Donations and Events

Council will donate over \$461,559 to community organisations, projects and events in the Shire of Dardanup and region. Donations include:

- \$ 4,000 Personal Development grant scheme
- \$24,500 Economic Development Initiatives
- \$14,000 Bunbury Geopraphe Economic Alliance
- \$15,000 Bunbury Regional Entertainment Centre
- \$20,000 Bunbury Geopraphe Tourism Partnership
- \$ 5,500 City of Bunbury Regional Events
- \$ 1,000 Bunbury Geopraphe Chamber of Commerce and Industry
- \$ 500 Bunbury Geopraphe Group of Councils
- \$ 2,000 Margaret River Regional Airport
- \$ 5,100 South West Academy of Sport
- \$ 4,750 Seniors Christmas Dinner – Lions Millbridge, Burekup, Dardanup
- \$ 1,000 Eaton Lions Christmas Hamper
- \$ 1,000 Crooked Brook Forest Association
- \$23,500 Ferguson Valley Marketing & Promotions Inc
- \$ 6,445 School Chaplaincy Service
- \$ 1,350 Annual School Awards
- \$ 1,100 Dardanup & District Times
- \$ 9,000 Eaton Family Centre
- \$ 2,500 In-Town Centre
- \$ 3,605 Glen Huon Primary School P&C – Breakfast Club
- \$20,000 Public Art Projects
- \$60,000 Events and Festivals
- \$14,516 Australia Day Breakfast (Eaton, Dardanup, Burekup)
- \$ 2,000 Citizenship Ceremonies

- \$ 2,500 Youth Workshops and Activities
- \$3,000 Seniors Workshops and Activities
- \$ 250 SW Group of Affiliated Agricultural Associations
- \$27,429 Minor Community Grants Scheme
- \$40,000 Tourism & Events Grants (Contestable Grant on application after support for Bull & Barrel Festival \$10,500, Eaton Foreshore Festival \$3,000, Dardanup Arts Spectacular \$11,500 and Lost and Found Event \$15,000)
- \$ 1,500 Creative Workshops
- \$ 3,000 Community & Club and Capacity Building Workshops and Activities
- \$25,000 Place Making Activities and Engagement
- \$33,000 Library Programs
- \$5,000 Youth Development programs
- \$ 4,500 School Holiday Workshops & Activities
- \$10,000 Minor/Community Events Assistance
- \$ 4,324 Peron Naturalist Partnership (includes Charmap project)

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

2.4 Operating Revenue Analysis

Operating Revenue	2024/25 Budget \$	2023/24 Budget \$	Change \$	Change %
Rates	17,146,049	16,060,454	1,085,595	6.8%
Grants, Subsidies & Contributions	2,377,281	2,177,958	199,323	9.2%
Capital Grants, Subsidies & Contributions	2,920,564	2,655,672	264,892	10.0%
Profit on Sale of Assets	730,000	0	730,000	100%
Service Charges	0	0	0	0%
Fees & Charges	4,188,470	3,726,548	461,922	12.4%
Interest Revenue	884,598	626,059	258,539	41.3%
Other Revenue	10,914	24,711	(13,797)	(55.8)%
Total Operating Revenue	28,257,876	25,271,402	2,986,474	11.8%

Grants & Subsidies & Contributions – Operating: \$2,377,281 (\$199,323 Increase)

It is forecast that Council will receive \$2.377m in operational grants. Approximately 68% of this figure is budgeted grant revenue from the Local Government Grants Commission being General Purpose Grant (\$1,011,465) and Local Roads Grant revenue (\$609,542). 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: \$2,920,564 (\$264,892 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 2024/25 include;

- State Government - Regional Road Group grants of \$1.814m.
- State Government Transport Grants \$147k.
- State Government – Building Construction \$328k.

- Commonwealth Government – Roads to Recovery \$316k.

Profit on Assets Disposals: \$730,000

(\$730,000 Increase)

The \$730,000 profit on disposal relates to the sale of Lot 31 Sanford Way, Eaton. This is a non-cash item. There is no budgeted profit planned from the sale of plant and vehicles in 2024/25.

Service Charges: \$0

No Service charges will be raised in 2024/25.

Fees & Charges: \$4,188,470

(\$461,922 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: \$884,598

(\$258,539 Increase)

Interest revenue includes interest on investments and arrears on rates. The interest earnings in 2024/25 are forecast to be more than the previous budgeted financial year due to the impact of increasing interest rates. The majority of interest income is primarily interest earned on short-term deposits invested by Council.

2.5 Operating Expenditure Analysis

Operating Expenditure	2024/25 Budget \$	2023/24 Budget \$	Change \$	Change %
Employee Costs	(13,107,505)	(12,116,943)	(990,562)	(8.2)%
Materials & Contracts	(8,031,851)	(6,267,923)	(1,745,928)	(27.9)%
Utility Charges	(690,724)	(584,007)	(106,717)	(18.3)%
Depreciation	(6,670,135)	(7,624,365)	954,230	12.5%
Loss on Assets Disposal	0	0	0	0%
Insurance	(412,418)	(368,081)	(44,337)	(12.0)%
Finance Costs	(523,460)	(463,401)	(60,059)	(13.0)%
Other Expenditure	(434,6682)	(401,801)	(32,881)	(9.3)%
Total Operating Expenditure	(29,852,774)	(27,826,521)	(2,026,253)	(7.3)%

a) Employee Costs: \$13,107,505

(\$990,562 Increase)

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

Key factors that relate to the increase include:

- a. WA State Local Government Industry Award minimum wage increases.
- b. Increase in the Superannuation Guarantee Charge from 11.0% to 11.5%.
- c. Minor Decrease in Full Time Equivalent (FTE) staffing from 120.18 FTE to 120.47 FTE.
- d. Cap of 1.5% on Performance Based Salaries.
- e. Increase in Workers Compensation premium.

b) Materials & Contracts: \$8,013,851

(\$1,745,928 Increase)

The increase relates to price indexation plus additional operational activities across Council's operations.

c) Utility Charges: \$690,724

(\$106,717 Increase)

Utility (Gas, Water, Electricity) expenses are budgeted at \$690,724, representing a small increase in operating cost estimated charges.

d) Depreciation: \$6,670,135

(\$954,230 Decrease)

There is a budgeted increase in depreciation which is a combination of increases attributed to new assets acquired, decreases from disposed or sold assets, and a revaluation of buildings that occurred during the previous financial year. This is a non-cash item in the budget and does not directly affect rates required to be levied.

e) Loss on Asset Disposals: \$0

(No Change)

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

f) Insurance: \$412,418

(\$44,337 Increase)

The increase relates to the projected increase in insurance costs relating to Council's buildings and other assets.

g) Interest Expense: \$463,401

(\$258,425 Increase)

Relates to the interest repayment component on Council borrowings. A new loan of \$1,500,000 will be raised during 2023/24 for Council's Administration/Library Building.

h) Other Expenditure: \$434,682

(\$32,881 Increase)

This represents non-specific expenditure

2.6 Capital Works Budget

The 2024/25 Capital Works Budget forecasts total expenditure of \$7.834m, which is a decrease of \$10.317m from last financial year.

Capital Works	2024/25 Budget \$	2022/22 Budget \$	Change \$	Change %
Land & Buildings	(1,276,814)	(12,040,302)	10,763,489	(89.4)%
Transport Infrastructure	(3,571,420)	(3,322,299)	(249,121)	7.5%
Parks & Reserves	(827,371)	(1,015,345)	187,974	(18.5)%
Bridges	0	(667,000)	667,000	100%
Vehicles	(1,297,287)	(859,098)	(438,189)	51.0%
Plant & Equipment	(10,000)	(10,000)	0	0%
Furniture & Fittings	(851,300)	(238,019)	(613,281)	257.7%
Total Capital Works	(7,834,192)	(18,152,063)	(10,317,872)	(56.8)%

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

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

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**ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

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SHIRE OF DARDANUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

The Shire of Dardanup is a healthy, self-sufficient and sustainable community, that is connected and inclusive, and where our culture and innovation are celebrated.

SHIRE OF DARDANUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

(Appendix ORD: 12.4.2A)

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	17,146,049	16,141,081	16,060,454
Grants, subsidies and contributions		2,377,281	2,616,134	2,177,958
Fees and charges	18	4,188,470	4,004,132	3,726,548
Interest revenue	10(a)	884,598	1,334,750	626,059
Other revenue		10,914	15,700	24,711
		24,607,312	24,111,797	22,615,730
Expenses				
Employee costs		(13,107,505)	(11,853,753)	(12,116,943)
Materials and contracts		(8,013,850)	(6,458,656)	(6,267,923)
Utility charges		(690,724)	(610,373)	(584,007)
Depreciation	6	(6,670,135)	(6,953,130)	(7,624,365)
Finance costs	10(c)	(523,460)	(488,610)	(463,401)
Insurance		(412,418)	(385,768)	(368,081)
Other expenditure		(434,681)	(545,768)	(401,801)
		(29,852,773)	(27,296,058)	(27,826,521)
		(5,245,461)	(3,184,261)	(5,210,791)
Capital grants, subsidies and contributions		2,920,564	2,567,112	2,655,672
Profit on asset disposals	5	730,000	0	0
		3,650,564	2,567,112	2,655,672
Net result for the period		(1,594,897)	(617,149)	(2,555,119)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,594,897)	(617,149)	(2,555,119)

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

SHIRE OF DARDANUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

(Appendix ORD: 12.4.2A)

CASH FLOWS FROM OPERATING ACTIVITIES

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Receipts		\$	\$	\$
Rates		17,146,049	15,780,075	16,060,454
Grants, subsidies and contributions		2,377,281	2,829,782	2,177,958
Fees and charges		4,188,470	4,004,132	3,726,548
Interest revenue		884,598	1,334,750	626,059
Goods and services tax received		0	20,092	0
Other revenue		10,914	15,700	24,711
		24,607,312	23,984,531	22,615,730
Payments				
Employee costs		(13,107,505)	(11,852,478)	(12,116,943)
Materials and contracts		(8,013,850)	(6,684,207)	(6,267,923)
Utility charges		(690,724)	(610,373)	(584,007)
Finance costs		(523,460)	(479,264)	(463,401)
Insurance paid		(412,418)	(385,768)	(368,081)
Other expenditure		(434,681)	(545,768)	(401,801)
		(23,182,638)	(20,557,858)	(20,202,156)
Net cash provided by operating activities	4	1,424,674	3,426,673	2,413,574

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(3,435,401)	(13,213,898)	(13,147,419)
Payments for construction of infrastructure	5(b)	(4,398,791)	(3,895,845)	(5,004,644)
Capital grants, subsidies and contributions		1,811,248	2,156,505	2,655,672
Proceeds from sale of property, plant and equipment	5(a)	1,232,480	314,667	314,667
Proceeds on disposal of financial assets at fair value through profit and loss - local government house unit trust fund		0	(1,681)	0
Net cash (used in) investing activities		(4,790,464)	(14,640,252)	(15,181,724)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(541,020)	(456,556)	(478,810)
Payments for principal portion of lease liabilities	8	(104,356)	(120,562)	(177,784)
Proceeds from new borrowings	7(a)	1,600,000	1,500,000	1,500,000
Net cash provided by financing activities		954,624	922,882	843,406
Net (decrease) in cash held		(2,411,166)	(10,290,697)	(11,924,744)
Cash at beginning of year		19,294,979	29,585,676	23,076,880
Cash and cash equivalents at the end of the year	4	16,883,813	19,294,979	11,152,136

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

SHIRE OF DARDANUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

(Appendix ORD: 12.4.2A)

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 15,554,664	\$ 14,567,683	\$ 14,448,042
Rates excluding general rates	2(a)	1,591,385	1,573,398	1,612,412
Grants, subsidies and contributions		2,377,281	2,616,134	2,177,958
Fees and charges	18	4,188,470	4,004,132	3,726,548
Interest revenue	10(a)	884,598	1,334,750	626,059
Other revenue		10,914	15,700	24,711
Profit on asset disposals	5	730,000	0	0
		25,337,312	24,111,797	22,615,730

Expenditure from operating activities

Employee costs		(13,107,505)	(11,853,753)	(12,116,943)
Materials and contracts		(8,013,850)	(6,458,656)	(6,267,923)
Utility charges		(690,724)	(610,373)	(584,007)
Depreciation	6	(6,670,135)	(6,953,130)	(7,624,365)
Finance costs	10(c)	(523,460)	(488,610)	(463,401)
Insurance		(412,418)	(385,768)	(368,081)
Other expenditure		(434,681)	(545,768)	(401,801)
		(29,852,773)	(27,296,058)	(27,826,521)

Non cash amounts excluded from operating activities

Amount attributable to operating activities	3(c)	4,869,201	7,589,622	7,624,365
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INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,920,564	2,567,112	2,655,672
Proceeds from disposal of assets	5	1,232,480	314,667	314,667
Proceeds on disposal of financial assets at fair value through profit and loss		0	(1,681)	0
		4,153,044	2,880,098	2,970,339

Outflows from investing activities

Right of use assets recognised	5(c)	(104,356)	(177,784)	0
Payments for property, plant and equipment	5(a)	(3,435,401)	(13,213,898)	(13,147,419)
Payments for construction of infrastructure	5(b)	(4,398,791)	(3,895,845)	(5,004,644)
		(7,938,548)	(17,287,527)	(18,152,063)

Non-cash amounts excluded from investing activities

Amount attributable to investing activities	3(d)	1,175,290	(83,876)	0
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FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	1,600,000	1,500,000	1,500,000
Transfers from reserve accounts	9(a)	7,367,765	15,240,197	16,341,090
		8,967,765	16,740,197	17,841,090

Outflows from financing activities

Repayment of borrowings	7(a)	(541,020)	(456,556)	(478,810)
Payments for principal portion of lease liabilities	8	(104,356)	(120,562)	(177,784)
Transfers to reserve accounts	9(a)	(6,212,485)	(5,702,386)	(4,569,168)
		(6,857,861)	(6,279,504)	(5,225,762)

Non-cash amounts excluded from financing activities

Amount attributable to financing activities	3(e)	0	0	0
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	652,816	278,067	332,558
Amount attributable to investing activities		353,740	4,405,361	2,413,574
Amount attributable to financing activities		(2,610,214)	(14,491,305)	(15,181,724)
		2,109,904	10,460,693	12,615,328
Surplus/(deficit) remaining after the imposition of general rates	3	506,246	652,816	179,736

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

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SHIRE OF DARDANUP NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2

It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024/25 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Residential (including residential vacant)	Gross rental valuation	0.115710	4,473	81,214,396	9,397,317	163,181	9,560,498	0	0
Commercial (including commercial vacant)	Gross rental valuation	0.113990	60	14,966,396	1,706,020	0	1,706,020	0	0
Industrial (including industrial vacant)	Gross rental valuation	0.114260	73	10,050,752	1,148,399	0	1,148,399	0	0
Rural residential (including rural residential vacant)	Gross rental valuation	0.115270	399	9,394,102	1,082,858	0	1,082,858	0	0
Accommodation	Gross rental valuation	0.115890	2	439,400	50,922	0	50,922	0	0
UV Rural (including UV1, UV2, UV3 and Mining)	Unimproved valuation	0.005633	507	356,109,893	2,005,967	0	2,005,967	0	0
General rates 23/24									
General Rates - GRV: Residential					0	0	0	8,813,594	8,813,594
General Rates - GRV: Commercial					0	0	0	1,625,008	1,625,008
General Rates - GRV: Industrial					0	0	0	1,033,133	1,033,133
General Rates - GRV: Small Holding					0	0	0	991,808	991,808
General Rates - GRV: Interim and Back Rates					0	0	0	220,000	100,359
Unimproved valuations 23/24									
General Rates - UV: Broad Acre Rural					0	0	0	1,884,140	1,884,140
General Rates - UV: Mining					0	0	0	0	0
General Rates - UV: Interim and Back Rates					0	0	0	0	0
Total general rates			5,514	472,174,940	15,391,483	163,181	15,554,664	14,567,683	14,448,042
(j) Minimum payment									
		Minimum							
		\$							
Residential (including residential vacant)	Gross rental valuation	1,625.00	511	5,114,424	830,375		830,375	0	0
Commercial (including commercial vacant)	Gross rental valuation	1,722.00	7	46,010	12,054		12,054	0	0
Industrial (including industrial vacant)	Gross rental valuation	1,722.00	46	475,350	79,212		79,212	0	0
Rural residential (including rural residential vacant)	Gross rental valuation	1,722.00	79	642,206	136,038		136,038	0	0
Accommodation	Gross rental valuation	1,722.00	0	0	0		0	0	0
UV Rural (including UV1, UV2, UV3 and Mining)	Unimproved valuation	1,722.00	128	19,868,357	220,416		220,416	0	0
General rates 23/24									
General Rates - GRV: Residential					0	0	0	809,343	809,343
General Rates - GRV: Commercial					0	0	0	13,928	13,928
General Rates - GRV: Industrial					0	0	0	66,543	66,543
General Rates - GRV: Small Holding					0	0	0	117,610	117,610
General Rates - GRV: Interim and Back Rates					0	0	0	0	0
Unimproved valuations 23/24									
General Rates - UV: Broad Acre Rural					0	0	0	198,482	198,482
General Rates - UV: Mining					0	0	0	26,246	26,246
General Rates - UV: Interim and Back Rates					0	0	0	0	0
Total minimum payments			771	26,146,346	1,278,095	0	1,278,095	1,232,151	1,232,151
Total general rates and minimum payments			6,285	498,321,286	16,669,578	163,181	16,832,759	15,799,834	15,680,193
(k) Specified area rates									
Bulk Waste Collection	GRV	0.001735			147,869	0	147,869	112,447	112,447
Eaton Landscaping	GRV	0.002006			186,017	0	186,017	270,600	276,345
Total specified area rates			0	0	333,886	0	333,886	383,047	388,792
					17,003,464	163,181	17,166,645	16,182,881	16,068,985
Concessions (Refer note 2(g))							(20,596)	(41,800)	(8,531)
Total rates					17,003,464	163,181	17,146,049	16,141,081	16,060,454

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. 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.

Option 1 (Full Payment)

Single full payment

Option 2 (Four Instalments)

First instalment

Second instalment

Third instalment

Fourth instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	11/09/2024	0	0.00%	11.00%
Option two				
First instalment	11/09/2024	0	0.00%	11.00%
Second instalment	13/11/2024	15	5.50%	11.00%
Third instalment	15/01/2025	15	5.50%	11.00%
Fourth instalment	19/03/2025	15	5.50%	11.00%
		2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
		\$	\$	\$
Instalment plan admin charge revenue		88,258	87,000	83,564
Instalment plan interest earned		71,824	70,800	66,837
Unpaid rates and service charge interest earned		76,085	75,000	68,109
		236,167	232,800	218,510

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics / Objects / Reasons
Differential Rate Categories - GRV	
Residential	Properties that have a residential land use located primarily within the Shire's townsites of Eaton, Millbridge, Dardanup and Burekup. Consist of Residential and Ancillary Residential Uses (dwellings, home occupations and home offices). These properties have access to most Council services including footpaths, street lighting, parks, etc. A minimum rate of \$1,625.00 is applied.
Rural Residential	Properties that have a residential rural land use located outside of townsite boundaries. As a result of the higher GRV valuations for these properties and less services provided (i.e.: no footpaths or street lighting) the rate in the dollar is lower than the residential rate. A minimum rate of \$1,722.00 is applied.
Commercial	Properties that have a commercial land use generally within the town centres' business districts including cafés, restaurants, food and clothing shops, showrooms, etc. As a result of the higher GRV valuations for these properties, the rate in the dollar reflects the additional cost to Council of servicing such commercial activity including CBD car parking, lighting, walkways, landscaping and other amenities, which also attracts greater numbers of vehicle usage on Council roads. This rate ensures that such commercial activities contribute to the cost of Council providing these commercial related facilities and services. A minimum rate of \$1,722.00 is applied.
Industrial	Properties that have an industrial and composite industrial land use may include light industry, fuel depots, motor vehicle repairs, showroom, storage facilities, warehouses, workshops, waste processing or landfill facilities. As a result of the higher GRV valuations for these properties, the rate in the dollar reflects the cost to Council of servicing such industrial activity including increased planning and environmental management, and the servicing of land which attracts greater numbers of heavy haulage and light vehicle usage on Council roads. This rate ensures that such industrial activities contribute to the cost of Council providing these industrial related facilities and services. A minimum rate of \$1,722.00 is applied.
Accommodation	Properties that have an accommodation land use generally include camping grounds, caravan parks, chalets, motels and holiday units. The rate in the dollar reflects the additional cost to Council of servicing such land, of which the predominant use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This rate ensures that such accommodation activities contribute to the cost of Council providing accommodation and tourism-related facilities and services. A minimum rate of \$1,722.00 is applied.
Differential Rate Categories - GRV Vacant Land	
Vacant Land - Residential	Properties with a Residential zoning that are vacant. The rate in the dollar equates to the GRV Residential base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Residential developed category. A minimum rate of \$1,625.00 is applied.
Vacant Land - Residential Rural	Properties with a Rural Residential zoning that are vacant. The rate in the dollar equates to the GRV Rural Residential base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Rural Residential developed category. A minimum rate of \$1,722.00 is applied.
Vacant Land - Commercial	Properties with a Commercial zoning that are vacant. The rate in the dollar equates to the GRV Commercial base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Commercial developed category. A minimum rate of \$1,722.00 is applied.
Vacant Land - Industrial	Properties with an Industrial zoning that are vacant. The rate in the dollar equates to the GRV Industrial base rate and reflects the need to maintain a relative contribution towards total rating income from the category and ensure all property owners are paying a fair and equitable contribution to works and services. The minimum is the same as the Industrial developed category. A minimum rate of \$1,722.00 is applied.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

Differential Rate Categories - UV

UV Rural	Properties that have an exclusive rural land use located outside of townsite boundaries and applies generally to agricultural areas. Sets the base rate for which UV Tiered differential rating categories UV1, UV2 and UV3 are applied. A minimum rate of \$1,722.00 is applied.
UV Rural Additional Use 1	UV1 applies to properties where the predominant use of the land is prima-facie rural and the property has one approved non-rural use excluding residential and ancillary residential uses. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The rate also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,722.00 is applied.
UV Rural Additional Use 2	UV2 applies to properties where the predominant use of the land is prima-facie rural and the property has two approved non-rural uses excluding residential and ancillary residential uses. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The rate also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,722.00 is applied.
UV Rural Additional Use 3	UV3 applies to properties where the predominant use of the land is prima-facie rural and the property has three or more approved non-rural uses excluding residential and ancillary residential uses. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land, of which the predominant non-rural use is tourism-related, which attracts greater numbers of vehicle usage on Council roads. This ensures that such commercial activities contribute to the cost of Council providing tourism-related facilities and services. The rate also recognises the lower cost of operating commercial activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,722.00 is applied.
Mining	Properties that have a mining land use located outside of townsite boundaries. The rate in the dollar equates to the UV base rate which reflects the additional cost to Council of servicing such land which attracts greater numbers of heavy haulage vehicle usage on Council roads. This ensures that such mining activities contribute to the cost of Council providing mining-related facilities and services. The rate also recognises the lower cost of operating mining activities on such land in comparison to operating such activities on GRV land. A minimum rate of \$1,722.00 is applied.

(d) Differential Minimum Payment

Residential (including residential vacant)	A minimum rate of \$1,625.00 is applied.
Commercial (including commercial vacant)	A minimum rate of \$1,722.00 is applied.
Industrial (including industrial vacant)	A minimum rate of \$1,722.00 is applied.
Rural residential (including rural residential vacant)	A minimum rate of \$1,722.00 is applied.
Accommodation	A minimum rate of \$1,722.00 is applied.
UV Rural (including UV1, UV2, UV3 and Mining)	A minimum rate of \$1,722.00 is applied.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$ 147,869	\$ 0	\$ 0	To fund kerbside bulk and green waste kerbside collection.	4,843 - being all developed residential properties within the townsites of Eaton, Dardanup and Burekup.
Bulk Waste Collection	186,017	0	0	For the purpose of maintaining parks and reserves in Eaton townsite.	4,552 - being all properties within the townsite of Eaton.
Eaton Landscaping	333,886	0	0		

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Rate	Waiver			\$ 2,500	\$ 1,000	\$ 2,500	Minor amount owing of less than \$5 due to accrued penalty interest.	To improve efficiency - less time spent administering very low value debts.
General rates	Rate	Concession			18,096	17,370	0	100% concession granted on the local government uniform rate charge	Lease concession on local government uniform rate per lease conditions of Lot 510 Pratt Road, Eaton
General rates	Rate	Concession			0	6,031	6,031	Graduated concession over 5 years for properties subject to rates increase due to the Council's decision to change the valuation basis for rating.	To phase in the financial impact on affected ratepayers of the increase in rates burden resulting from the Council's decision.
General rates	Rate	Concession			0	17,399	0	Concession granted on the local government uniform rate charge	Sale of Lot 1113 (previous Lot 601) Land Swap Transaction Deed
					20,596	41,800	8,531		

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

- Cash and cash equivalents
- Receivables
- Inventories
- Other assets

- Trade and other payables
- Contract liabilities - grants
- Capital grant/contribution liability - developer contributions
- Lease liabilities
- Long term borrowings
- Employee provisions
- Other provisions

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Less: Cash - reserve accounts

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

- Contract liabilities from contracts with customers - Revenue

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

- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of unspent capital grants held in reserve
- Current portion of other provisions held in reserve
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Note	30 June 2025	30 June 2024	30 June 2024
	\$	\$	\$
4	16,883,813	19,294,979	11,152,136
	1,068,095	1,068,095	1,211,832
	38,784	38,784	14,281
	181,915	181,915	165,104
	18,172,607	20,583,773	12,543,353
	(3,305,430)	(3,305,430)	(2,684,212)
	(906,323)	(906,323)	(1,504,362)
	(176,429)	(176,429)	0
8	(12,468)	(104,356)	(80,478)
7	(597,706)	(541,020)	(541,021)
	(1,566,055)	(1,566,055)	(1,583,386)
	(30,000)	(30,000)	(70,184)
	(6,594,411)	(6,629,613)	(6,463,643)
	11,578,196	13,954,160	6,079,710
3(b)	(11,071,950)	(13,301,344)	(5,899,974)
	506,246	652,816	179,736
9	(13,902,925)	(15,058,205)	(8,475,949)
	28,718	0	0
	597,706	541,020	541,021
	12,468	104,356	80,478
	322,015	202,734	1,954,476
	1,579,970	628,317	0
	290,098	280,434	0
	(11,071,950)	(13,301,344)	(5,899,974)

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals			
Less: Movement in liabilities associated with restricted cash			
Less: Unspent Borrowings			
Add: Depreciation			
Movement in current contract liabilities associated with restricted cash			
Movement in current employee provisions associated with restricted cash			
Non-cash movements in non-current assets and liabilities:			
- Employee provisions			
- Other provisions			

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(730,000)	0	0
	(598)	0	0
7(b)	(1,080,000)	0	0
6	6,670,135	6,953,130	7,624,365
	0	619,065	0
	9,664	0	0
	0	8,081	0
	0	9,346	0
	4,869,201	7,589,622	7,624,365

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in non-current unspent capital grants liability - developer contributions			
Right of use assets recognised			
Movement in current unspent capital grants associated with restricted cash			
Movement in current other provision associated with restricted cash			

Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	(261,660)	0
	104,356	177,784	0
	119,281	0	0
	951,653	0	0
	1,175,290	(83,876)	0

SHIRE OF DARDANUP NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Cash at bank and on hand		16,883,813	19,294,979	11,152,136
Total cash and cash equivalents		16,883,813	19,294,979	11,152,136
Held as				
- Unrestricted cash and cash equivalents		2,804,459	3,887,527	2,491,709
- Restricted cash and cash equivalents		14,079,354	15,407,452	8,660,427
	3(a)	16,883,813	19,294,979	11,152,136
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		14,079,354	15,407,452	8,660,427
		14,079,354	15,407,452	8,660,427
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	13,902,925	15,058,205	8,475,949
Unspent borrowings	7(c)	1,579,970	172,818	172,818
Unspent capital grants, subsidies and contribution liabilities		176,429	176,429	11,660
Adjustment to restricted assets as funds held in reserve		(1,579,970)	0	0
		14,079,354	15,407,452	8,660,427
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,594,897)	(617,149)	(2,555,119)
Depreciation	6	6,670,135	6,953,130	7,624,365
(Profit)/loss on sale of asset	5	(730,000)	0	0
(Increase)/decrease in receivables		0	(352,835)	0
(Increase)/decrease in inventories		0	(1)	0
(Increase)/decrease in other assets		0	152,582	0
Increase/(decrease) in payables		0	(180,605)	0
Increase/(decrease) in contract liabilities		0	79,036	0
Increase/(decrease) in unspent capital grants		0	(400,000)	0
Increase/(decrease) in other provision		0	(1,261)	0
Increase/(decrease) in employee provisions		0	(49,719)	0
Capital grants, subsidies and contributions		(2,920,564)	(2,156,505)	(2,655,672)
Net cash from operating activities		1,424,674	3,426,673	2,413,574

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget						2023/24 Actual						2023/24 Budget					
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment																		
Land - freehold land	0	0	0	730,000	730,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	1,276,814	0	0	0	0	0	11,969,200	0	0	0	0	0	12,040,302	0	0	0	0	0
Furniture and equipment	851,300	0	0	0	0	0	375,600	0	0	0	0	0	238,019	0	0	0	0	0
Plant and equipment	10,000	0	0	0	0	0	10,000	0	0	0	0	0	10,000	0	0	0	0	0
Motor vehicles	1,297,287	0	502,480	502,480	0	0	859,098	0	314,667	314,667	0	0	859,098	0	314,667	314,667	0	0
Total	3,435,401	0	502,480	1,232,480	730,000	0	13,213,898	0	314,667	314,667	0	0	13,147,419	0	314,667	314,667	0	0
(b) Infrastructure																		
Infrastructure - roads	3,284,745	0	0	0	0	0	2,071,132	0	0	0	0	0	3,052,315	0	0	0	0	0
Infrastructure - footpaths	286,675	0	0	0	0	0	148,938	0	0	0	0	0	219,554	0	0	0	0	0
Infrastructure - drainage	0	0	0	0	0	0	50,430	0	0	0	0	0	50,430	0	0	0	0	0
Infrastructure - parks and ovals	827,371	0	0	0	0	0	1,026,345	0	0	0	0	0	1,015,345	0	0	0	0	0
Other infrastructure - bridges	0	0	0	0	0	0	599,000	0	0	0	0	0	667,000	0	0	0	0	0
Total	4,398,791	0	0	0	0	0	3,895,845	0	0	0	0	0	5,004,644	0	0	0	0	0
(c) Right of Use Assets																		
Right of use - land	12,334	0	0	0	0	0	12,358	0	0	0	0	0	0	0	0	0	0	0
Right of use - buildings	0	0	0	0	0	0	42,767	0	0	0	0	0	0	0	0	0	0	0
Right of use - furniture and fittings	92,022	0	0	0	0	0	122,659	0	0	0	0	0	0	0	0	0	0	0
Total	104,356	0	0	0	0	0	177,784	0	0	0	0	0	0	0	0	0	0	0
Total	7,938,548	0	502,480	1,232,480	730,000	0	17,287,527	0	314,667	314,667	0	0	18,152,063	0	314,667	314,667	0	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Motor vehicles
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure - bridges
Other infrastructure - lighting
Other infrastructure - car parks
Right of use - land
Right of use - furniture and fittings

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
1,662,626	1,296,245	1,296,245
112,027	111,912	111,912
46,255	55,178	55,178
299,586	218,755	280,821
2,334,641	2,984,915	2,984,915
460,000	475,000	475,000
410,000	420,000	420,000
543,000	564,000	1,173,169
430,000	480,000	480,000
170,000	142,000	142,000
80,000	84,000	84,000
11,000	11,237	11,237
111,000	109,888	109,888
6,670,135	6,953,130	7,624,365
195,186	183,755	183,755
49,026	49,812	49,812
72,064	77,356	77,356
1,737,501	1,676,351	2,285,520
3,839,641	4,568,915	4,568,915
776,717	396,941	459,007
6,670,135	6,953,130	7,624,365

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	
- sub-structure	18 to 90 years
- super-structure	15 to 75 years
- roof	14 to 68 years
- finishing & fittings	8 to 38 years
- services	11 to 53 years
- site surround works	30 years
Land	Not depreciated
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 10 years
Motor vehicles	4 to 5 years
Work in Progress	Not depreciated
Infrastructure Assets - Roads	
Sealed Roads and Streets	
- formation	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years
Gravel Roads	
- formation	Not depreciated
- pavement	10 to 20 years

DEPRECIATION Continued

Infrastructure Assets - Pathways

- concrete	50 years
- limestone	15 years
- paving	25 years
- asphalt	20 years
- timber	30 years

Infrastructure - Stormwater Drainage 50 to 75 years

Infrastructure - Parks and Reserves

- playgrounds	15 years
- furniture	15 years
- turf	20 years
- gardens	15 years
- irrigation	12 to 40 years
- sporting infrastructure	15 to 25 years
- rubbish bin enclosures	15 years
- marine structures	20 years
- other structures	15 to 80 years

Infrastructure - Bridges

- timber	80 years
- other	100 years

Infrastructure - Car Parks

- formation	Not depreciated
- pavement	30 to 80 years
- seal: bitumen	20 years
- seal: asphalt	40 years
- seal: brick paving	40 years
- kerbing	60 years
- drainage	40 years

Infrastructure - Lighting

Right of use - land	5 to 25 years
Right of use - buildings	Based on the remaining lease
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	Based on the remaining lease
Right of use - motor vehicles	Based on the remaining lease

AMORTISATION

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

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																		
Wanju DCP / Waterloo Ind Park	70	WATC	1.44%	536,191	0	(73,340)	462,851	(11,149)	608,486	0	(72,295)	536,191	(12,680)	608,486	0	(72,295)	536,191	(12,680)
Waste Bins (3 Bin System)	71	WATC	1.91%	232,872	0	(44,821)	188,051	(5,476)	276,850	0	(43,978)	232,872	(6,660)	276,850	0	(43,978)	232,872	(6,660)
Recreation and culture																		
Glen Huon Oval Club Rooms	69	WATC	3.84%	790,945	0	(47,940)	743,005	(35,210)	837,096	0	(46,151)	790,945	(37,347)	837,096	0	(46,151)	790,945	(37,347)
Eaton Oval Clubrooms	72	WATC	4.66%	678,174	0	(22,854)	655,320	(36,048)	700,000	0	(21,826)	678,174	(36,822)	700,000	0	(21,826)	678,174	(36,822)
Transport																		
Depot Land	66	WATC	4.07%	253,729	0	(68,881)	184,848	(11,379)	319,890	0	(66,161)	253,729	(14,511)	319,890	0	(66,161)	253,729	(14,511)
Economic services																		
Gravel Pit Land - Panizza Road	61	WATC	6.19%	1	0	0	1	0	14,168	0	(14,167)	1	(471)	14,168	0	(14,167)	1	(471)
Other property and services																		
Library/Admin Centre, Eaton (#1)	73	WATC	4.42%	5,808,022	0	(200,548)	5,607,474	(294,220)	6,000,000	0	(191,978)	5,808,022	(366,635)	6,000,000	0	(191,978)	5,808,022	(304,276)
Library/Admin Centre, Eaton (#2)	74	WATC	5.33%	1,500,000	0	(46,192)	1,453,808	(83,501)	0	1,500,000	0	1,500,000	(5,606)	0	1,500,000	(22,254)	1,477,746	(42,756)
ERP System	New	WATC	-	0	1,600,000	(36,444)	1,563,556	(40,000)	0	0	0	0	0	0	0	0	0	0
				9,799,934	1,600,000	(541,020)	10,858,914	(516,983)	8,756,490	1,500,000	(456,556)	9,799,934	(480,732)	8,756,490	1,500,000	(478,810)	9,777,680	(455,523)

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
ERP System	WATC	Debenture	20	5.7%	1,600,000	786,282	520,000	1,080,000
					1,600,000	786,282	520,000	1,080,000

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2024/25 Budget	New loans unspent at 30 June 2025	Amount as at 30 June 2025
			\$	\$	\$	\$
Wanju Developer Contribution Plan/Waterloo Ind Park			172,818	150,000	0	499,970
ERP System			0	520,000	1,600,000	1,080,000
			172,818	670,000	1,600,000	1,579,970

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Credit card limit	15,000	15,000	15,000
Total amount of credit unused	15,000	15,000	15,000
Loan facilities			
Loan facilities in use at balance date	10,858,914	9,799,934	9,777,680

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																			
Lease of Lot 81 Banksia Rc	2	Simple Leasing	2.7%	54 months	21,256	0	(12,334)	8,922	(1,065)	31,860	0	(10,604)	21,256	(1,033)	29,928	0	(12,358)	17,570	(1,033)
Recreation and culture																			
ERC Cardio Equipment	18	Simple Leasing	2.2%	60 months	45,331	0	(45,331)	0	(2,409)	93,352	0	(48,021)	45,331	(2,486)	93,352	0	(45,254)	48,098	(2,486)
Other property and services																			
Transportable Building	1/26	Simple Leasing	2.0%	36 months	0	0	0	0	0	28,619	0	(28,619)	0	(1,446)	52,232	0	(42,767)	9,465	(1,446)
IT Leases - Consolidated	Various	Simple Leasing			50,237	0	(46,691)	3,546	(3,003)	83,555	0	(33,318)	50,237	(2,913)	82,750	0	(77,405)	5,345	(2,913)
					116,824	0	(104,356)	12,468	(6,477)	237,386	0	(120,562)	116,824	(7,878)	258,262	0	(177,784)	80,478	(7,878)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Eaton Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(b) Dardanup Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(c) Burekup Public Open Space Reserve	75,317	2,596	0	77,913	73,582	1,735	0	75,317	73,045	747	0	73,792
(d) Eaton Drive - Access Construction Reserve	145,922	5,029	0	150,951	144,008	1,914	0	145,922	0	0	0	0
(e) Eaton Drive - Scheme Construction Reserve	251,929	8,682	0	260,611	248,625	3,304	0	251,929	0	0	0	0
(f) Collie River (Eaton Drive) Bridge Construction Reserve	186,291	6,420	0	192,711	183,796	2,495	0	186,291	5,067	52	0	5,119
(g) Unspent Specified Area Rate - Bulk Waste Collection	74,281	2,560	0	76,841	73,385	1,896	(1,000)	74,281	90,139	922	(1,000)	90,061
(h) Unspent Specified Area Rate - Eaton Landscaping	453,789	355	(437,667)	16,477	344,351	109,438	0	453,789	340,828	103,487	(437,667)	6,648
(i) Dardanup Expansion Developer Contribution Plan	0	0	0	0	0	0	0	0	0	0	0	0
	1,187,529	25,642	(437,667)	775,504	1,067,747	120,782	(1,000)	1,187,529	509,079	105,208	(438,667)	175,620
Restricted by council												
(j) Employee Relief Reserve	280,434	14,664	(5,000)	290,098	274,029	11,405	(5,000)	280,434	266,613	7,728	(5,000)	269,341
(k) Information Technology Reserve	665,152	372,923	(448,650)	589,425	701,085	364,931	(400,864)	665,152	606,709	356,208	(501,259)	461,658
(l) Road Safety Programs Reserve	27,761	957	0	28,718	27,121	640	0	27,761	26,924	275	0	27,199
(m) Tourism Reserve	12,209	421	0	12,630	11,928	281	0	12,209	11,841	121	0	11,962
(n) Executive & Compliance Vehicle Reserve	221,922	127,648	(316,101)	33,469	369,044	126,398	(273,520)	221,922	340,899	123,488	(273,520)	190,867
(o) Employee Leave Entitlements Reserve	51,563	6,777	0	58,340	49,880	1,683	0	51,563	49,520	1,007	0	50,527
(p) Refuse Site Environmental Works Reserve	191,793	6,610	0	198,403	188,411	3,382	0	191,793	84,713	867	0	85,580
(q) Recycling Education Reserve	57,696	26,988	(25,275)	59,409	54,778	26,313	(23,395)	57,696	54,328	25,556	(23,395)	56,489
(r) Eaton Recreation Centre - Equipment Reserve	294,591	110,153	(111,640)	293,104	327,026	107,212	(139,647)	294,591	327,317	103,349	(139,647)	291,019
(s) Council Land Development Reserve	28,631	10,987	(5,000)	34,618	32,971	660	(5,000)	28,631	27,777	284	(5,000)	23,061
(t) Sale of Land Reserve	1,403,930	48,383	0	1,452,313	1,371,661	32,269	0	1,403,930	1,354,336	13,857	0	1,368,193
(u) Accrued Salaries Reserve	524,105	23,062	(5,000)	542,167	512,081	17,024	(5,000)	524,105	503,387	10,151	(5,000)	508,538
(v) Carried Forward Projects Reserve	1,825,343	362,325	(1,783,091)	404,577	2,432,629	835,314	(1,442,600)	1,825,343	1,848,743	307,931	(1,498,645)	658,029
(w) Strategic Planning Studies Reserve	108,939	3,754	(1,125)	111,568	108,411	2,528	(2,000)	108,939	107,499	1,100	(2,000)	106,599
(x) Town Planning Consultancy Reserve	62,438	32,151	(71,000)	23,589	31,433	51,005	(20,000)	62,438	18,225	50,186	(20,000)	48,411
(y) Parks & Reserves Upgrades Reserve	99,592	353,432	(134,322)	318,702	157,787	253,188	(311,383)	99,592	183,988	251,883	(311,383)	124,488
(z) Election Expenses Reserve	35,466	41,222	0	76,688	36,800	50,841	(52,175)	35,466	36,714	50,376	(58,182)	28,908
(aa) Pathways Reserve	202,330	156,973	(235,175)	124,128	199,213	104,617	(101,500)	202,330	191,965	101,964	(172,116)	121,813
(ab) Asset / Rates Revaluation Reserve	262,618	85,947	(187,005)	161,560	219,031	77,097	(33,510)	262,618	230,074	73,654	(43,510)	260,218
(ac) Refuse & Recycling Bin Replacement Reserve	72,300	7,492	0	79,792	65,687	6,613	0	72,300	64,946	5,665	0	70,611
(ad) Storm Water Reserve	131,323	34,526	0	165,849	153,957	27,796	(50,430)	131,323	104,914	26,073	(50,430)	80,557
(ae) Fire Control Reserve	12,019	414	0	12,433	11,742	277	0	12,019	11,657	119	0	11,776
(af) Contribution to Works Reserve	957,384	32,994	(18,255)	972,123	935,141	22,243	0	957,384	946,813	9,688	0	956,501
(ag) Unspent Grants Reserve	1,903,784	1,686,617	(1,621,007)	1,969,394	2,116,662	1,644,275	(1,857,153)	1,903,784	1,208,845	1,187,011	(1,752,642)	643,214
(ah) Swimming Pool Inspection Reserve	4,676	161	0	4,837	4,568	108	0	4,676	4,535	46	0	4,581
(ai) Plant & Engineering Equipment Reserve	635,458	278,400	(488,706)	425,152	661,288	265,081	(290,911)	635,458	659,449	256,747	(290,911)	625,285
(aj) Road Construction and Major Maintenance Reserve	1,411,470	48,643	(771,126)	688,987	1,338,699	677,932	(605,161)	1,411,470	920,820	659,422	(793,289)	786,953
(ak) Building Maintenance Reserve	1,757,432	690,566	(32,620)	2,415,378	9,920,894	856,956	(9,020,418)	1,757,432	8,327,718	833,909	(8,906,494)	255,133
(al) Car Park Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(am) Lighting Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(an) Unspent Loan Reserve	628,317	1,621,653	(670,000)	1,579,970	1,214,312	13,535	(599,530)	628,317	1,217,523	5,295	(1,050,000)	172,818
	13,870,676	6,186,843	(6,930,098)	13,127,421	23,528,269	5,581,604	(15,239,197)	13,870,676	19,738,792	4,463,960	(15,902,423)	8,300,329
	15,058,205	6,212,485	(7,367,765)	13,902,925	24,596,016	5,702,386	(15,240,197)	15,058,205	20,247,871	4,569,168	(16,341,090)	8,475,949

9. RESERVE ACCOUNTS

SHIRE OF DARDANUP NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Eaton Public Open Space Reserve	As required.	Established to account for cash-in-lieu of Public Open Space contributions in Eaton in accordance with the Planning and Development Act 1995.
(b) Dardanup Public Open Space Reserve	As required.	Established to account for cash-in-lieu of Public Open Space contributions in Dardanup in accordance with the Planning and Development Act 1995.
(c) Burekup Public Open Space Reserve	As required.	Established to account for cash-in-lieu of Public Open Space contributions in Burekup in accordance with the Planning and Development Act 1995.
(d) Eaton Drive - Access Construction Reserve	As the growth in Eaton townsites necessitates development.	Established for the construction of Eaton Drive Access Road from developer contributions.
(e) Eaton Drive - Scheme Construction Reserve	As the growth in Eaton townsites necessitates development.	Established for the future construction of Eaton Drive from developer contributions.
(f) 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.
(g) Unspent Specified Area Rate - Bulk Waste Collection Reserve	As required.	Established to hold unspent specified area rates for bulk waste collection.
(h) Unspent Specified Area Rate - Eaton Landscaping Reserve	Next financial year.	Established to hold unspent specified area rates for Eaton landscaping.
(i) Dardanup Expansion Developer Contribution Plan Reserve	Next financial year.	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.
(j) Employee Relief Reserve	As required.	To provide funds for employee related entitlements and relief staff for prolonged employee leave.
(k) Information Technology Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition or lease of software and computer equipment.
(l) 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.
(n) 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.
(o) Employee Leave Entitlements Reserve	As required.	To provide funds for employee purchased leave entitlements under Policy.
(p) Refuse Site Environmental Works Reserve	As required.	Established to provide funds for environmental works at the Banksia Road Refuse Site.
(q) 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.
(r) 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.
(s) Council Land Development Reserve	As required.	Established for funding the acquisition or development of Council land for resale.
(t) Sale of Land Reserve	As suitable projects are identified.	Established to hold funds from the sale of Council land.
(u) 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).
(v) 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.
(w) Strategic Planning Studies Reserve	As required.	Established for funding strategic studies.

9. RESERVE ACCOUNTS

SHIRE OF DARDANUP NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

(x) Town Planning Consultancy Reserve	As funds become available for suitable projects.	Established to fund the engagement of consultants to undertake Town Planning Studies.
(y) Parks & Reserves Upgrades Reserve	As scheduled in Council's Asset Management Plan.	Established to fund the development of Parks and Reserves.
(z) Election Expenses Reserve	Council election year.	Established to fund Council elections.
(aa) 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.
(ab) Asset / Rates Revaluation Reserve	As required.	Established to provide funds for asset and rating revaluations.
(ac) Refuse & Recycling Bin Replacement Reserve	As required.	Established to provide funds for replacement of refuse and recycling bins.
(ad) 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.
(ae) Fire Control Reserve	As funds become available for suitable projects.	For the purchase, construction and development of fire fighting equipment and buildings.
(af) Contribution to Works Reserve	Year of budgeted works.	Established to account for contributions and donations received from external sources.
(ag) Unspent Grants Reserve	Year of budgeted works.	Established to identify unexpended grants and special projects funding.
(ah) Swimming Pool Inspection Reserve	On payment of swimming pool inspections every 4 years.	Established to account for unspent Swimming Pool Inspection Levy.
(ai) 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.
(aj) Road Construction and Major Maintenance Reserve	Funds are not expected to be used within a set period but on a	Established to provide funds for the upgrade and renewal of the Council's transport infrastructure.
(ak) Building Maintenance Reserve	As scheduled in Council's Asset Management Plan.	For the purchase, construction and maintenance of Council buildings.
(al) Car Park Reserve	As required.	Established to provide funds for the upgrade and renewal of the Council's car parking infrastructure.
(am) Lighting Reserve	As required.	Established to provide funds for the upgrade and renewal of the Council's lighting infrastructure.
(an) Unspent Loan Reserve	As required.	Established to hold unspent loan funds.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
- Reserve accounts	515,170	818,000	378,052
- Other funds	216,497	366,000	109,935
Late payment of fees and charges *	5,022	4,950	3,127
Other interest revenue	147,909	145,800	134,946
	884,598	1,334,750	626,060

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	45,458	48,132	39,434
Other services	24,500	14,868	14,868
	69,958	63,000	54,302

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	516,983	480,732	455,523
Interest on lease liabilities (refer Note 8)	6,477	7,878	7,878
	523,460	488,610	463,401

(d) Write offs

General rate	2,500	1,000	2,500
	2,500	1,000	2,500

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	31,990	28,838	28,838
Meeting attendance fees	21,940	19,778	19,778
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	666	666
	57,220	51,907	51,907
Elected member 2			
Deputy President's allowance	7,998	7,209	7,209
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	666	666
	25,457	23,273	23,273
Elected member 3			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	666	666
	17,459	16,064	16,064
Elected member 4			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	667	667
	17,459	16,065	16,065
Elected member 5			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	667	667
	17,459	16,065	16,065
Elected member 6			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	667	667
	17,459	16,065	16,065
Elected member 7			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	490	667	667
	17,459	16,065	16,065
Elected member 8			
Meeting attendance fees	14,169	12,773	12,773
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	491	667	667
	17,460	16,065	16,065
Elected member 9			
Meeting attendance fees	14,169	12,773	12,773
Child care expenses	1,400	1,400	0
Other expenses	100	100	0
Annual allowance for ICT expenses	2,800	2,625	2,625
Travel and accommodation expenses	491	667	667
	18,960	17,565	16,065
Total Elected Member Remuneration	206,392	189,134	187,634
President's allowance	31,990	28,838	28,838
Deputy President's allowance	7,998	7,209	7,209
Meeting attendance fees	135,292	121,962	121,962
Child care expenses	1,400	1,400	0
Other expenses	100	100	0
Annual allowance for ICT expenses	25,200	23,625	23,625
Travel and accommodation expenses	4,412	6,000	6,000
	206,392	189,134	187,634

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. MAJOR LAND TRANSACTIONS

It is not anticipated that Council will be party to any Major Land Transaction during 2024/25.

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that Council will be party to any Trading Undertakings or Major Trading Undertakings during 2024/25.

14. INVESTMENT IN ASSOCIATES

It is not anticipated that Council will be party to any Investment in Associates during 2024/25.

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

15. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Eaton Public Open Space	146,491	7,325	0	153,816
Dardanup Public Open Space	103,719	5,186	0	108,905
Burekup Public Open Space	294,204	14,710	0	308,914
Trust Funds for Land Transaction	42,522	2,126	0	44,648
Auspicing Grant	14,263	713	(14,976)	0
	601,199	30,060	(14,976)	616,283

SHIRE OF DARDANUP NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2025

16. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

16. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

17. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

To provide a decision making process for the efficient allocation of scarce resources.

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

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

Health

To provide services to achieve community and environmental health.

Education and welfare

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

Housing

To provide and maintain staff housing and elderly residents' housing.

Community amenities

To provide services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resources which help the social well being of the community.

Transport

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

Economic services

To help promote the shire and its economic wellbeing.

Other property and services

To monitor and control Council's overheads operating accounts.

ACTIVITIES

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.

Rates, general purpose government grants and interest revenue.

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.

Maternal and infant health facilities, immunisation, meat inspection services, inspection of food outlets, noise control and pest control services.

Pre-school and other education services, child minding facilities, playgroups, senior citizens' centres, meals on wheels and home care services.

Provision and maintenance of staff housing and elderly residents' housing.

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.

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.

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.

Tourism and area promotion, building control, provision of rural services including weed control and vermin control, standpipes.

Private works operations, plant repairs and operations costs, engineering operation costs.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

18. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	300	300	300
General purpose funding	158,258	164,000	148,564
Law, order, public safety	100,903	98,024	102,024
Health	29,000	29,000	28,000
Education and welfare	500	0	0
Community amenities	2,052,376	1,814,501	1,771,830
Recreation and culture	1,597,130	1,598,280	1,426,780
Transport	4,200	16,600	3,300
Economic services	154,750	154,000	169,750
Other property and services	91,053	129,427	76,000
	4,188,470	4,004,132	3,726,548

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



2024/25 ANNUAL BUDGET PAPERS

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BUDGET SUMMARY							
	Page	2023/24				2024/25	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
OPERATING							
Recurrent Operating							
General Purpose Funding	3	18,013,025	(434,535)	18,962,712	(452,035)	19,486,076.18	(665,626.67)
Governance	7	800	(1,366,837)	1,800	(1,360,977)	800.00	(1,629,717.52)
Law, Order & Public Safety	12	330,524	(1,908,626)	325,537	(1,910,792)	337,273.00	(2,112,698.86)
Health	20	28,050	(623,729)	30,870	(632,315)	29,050.00	(726,526.64)
Education & Welfare	26	0	(1,034,658)	0	(1,003,021)	500.00	(1,176,651.63)
Housing	31	0	0	0	0	0.00	0.00
Community Amenities	34	1,890,277	(3,511,062)	1,931,998	(3,555,447)	2,206,244.90	(4,113,947.04)
Recreation & Culture	47	1,721,125	(9,553,705)	1,890,652	(9,297,805)	1,804,147.25	(10,222,985.42)
Transport	61	179,169	(7,565,433)	195,736	(7,428,604)	181,799.00	(7,403,190.71)
Economic Services	67	170,250	(464,528)	154,000	(469,003)	155,250.00	(528,318.27)
Other Property & Services	73	121,200	(3,000)	149,627	84,438	136,253.00	(3,000.00)
Total Recurrent Operating		22,454,420	(26,466,114)	23,642,932	(26,025,560)	24,337,393.32	(28,582,662.77)
Non-Recurrent Operating							
General Purpose Funding	3	0	(1,000)	0	(250)	0.00	(1,000.00)
Governance	7	0	(125,182)	0	(115,175)	0.00	(89,000.00)
Law, Order & Public Safety	12	359,604	(343,248)	185,879	(213,301)	295,826.00	(347,624.00)
Health	20	0	(2,500)	0	(2,500)	0.00	(2,500.00)
Education & Welfare	26	1,000	(3,500)	223,345	(49,384)	139,581.00	(126,081.00)
Housing	31	0	0	0	0	0.00	0.00
Community Amenities	34	1,310	(412,800)	55,887	(142,600)	1,338.00	(263,800.00)
Recreation & Culture	47	545,954	(72,648)	1,125,752	(87,232)	352,388.00	(119,019.00)
Transport	61	1,773,114	(52,500)	1,301,114	(179,555)	2,277,350.00	(2,500.00)
Economic Services	67	1,000	(80,500)	1,000	(83,500)	1,000.00	(85,500.00)
Other Property & Services	73	135,000	(266,529)	143,000	(397,000)	853,000.00	(233,087.00)
Total Non-Recurrent Operating		2,816,982	(1,360,407)	3,035,977	(1,270,497)	3,920,483.00	(1,270,111.00)
TOTAL OPERATING		25,271,402	(27,826,521)	26,678,909	(27,296,057)	28,257,876.32	(29,852,773.77)
NON OPERATING							
Borrowings & Community Loans New Borrowings & Loans	85	1,500,000	0	1,500,000	0	1,600,000	0
Borrowings & Community Loans Borrowing Principal Repayments	86	0	(478,810)	0	(456,556)	0	(541,020)
Borrowings & Community Loans Self Supporting Loan Principal Repayment	87	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	87	0	0	0	(177,784)	0	0
Financing Activities Lease Principal Repayments	88	0	(177,784)	0	0	0	(104,356)
Asset Construction / Acquisition Transport Infrastructure	91	0	(3,989,299)	0	(2,869,500)	0	(3,571,420)
Asset Construction / Acquisition Land & Buildings	95	0	(12,040,302)	0	(859,098)	0	(1,276,814)
Asset Construction / Acquisition Parks & Reserves	98	0	(1,015,345)	0	(11,969,200)	0	(827,371)
Asset Construction / Acquisition Vehicles	100	0	(859,098)	0	(1,026,345)	0	(1,297,287)
Asset Construction / Acquisition Plant & Equipment	102	0	(10,000)	0	(375,600)	0	(10,000)
Asset Construction / Acquisition Furniture & Fittings	103	0	(238,019)	0	(10,000)	0	(851,300)
Cash Reserves Transfer from (to) Reserves	105	16,341,090	(4,569,168)	15,677,865	(5,702,386)	7,367,765	(6,212,485)
Assets Disposals	124	314,667	0	314,667	0	1,232,480	0
TOTAL NON OPERATING		18,155,757	(23,377,825)	17,492,532	(23,446,469)	10,200,245	(14,692,053)
TOTAL		43,427,159	(51,204,346)	44,171,441	(50,742,527)	38,458,121	(44,544,827)
Non Cash Adjustments							
Depreciation			7,624,365		6,953,130		6,670,135
Movement in Contract Liabilities (Grant Revenue & JTPS Contr.)			0		0		0
Removal of Contract liabilities & develop contributions JTPS held in reserve			0		0		0
(Profit) / Loss on Disposal of Assets			0		0		(730,000)
Change in Net Provisions (Accruals Non Current)		0	0		(7,294)	0	0
Surplus							
Estimated Opening Surplus (Deficit) Brought Fwd		332,558		278,067		652,816	
Estimated End of Year (Surplus) / Deficit		(179,736)		(652,816)		(506,246)	
		43,579,981	(43,579,981)	43,796,691	(43,796,691)	38,604,692	(38,604,692)

STATEMENT OF FINANCIAL ACTIVITY							
	Page	2023/24				2024/25	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
OPERATING							
Recurrent Operating							
General Purpose Funding (Excluding General Rates)	3	2,338,863	(434,535)	3,204,678	(452,035)	2,671,413	(665,627)
Governance	7	800	(1,366,837)	1,800	(1,360,977)	800	(1,629,718)
Law, Order & Public Safety	12	330,524	(1,908,626)	325,537	(1,910,792)	337,273	(2,112,699)
Health	20	28,050	(623,729)	30,870	(632,315)	29,050	(726,527)
Education & Welfare	26	0	(1,034,658)	0	(1,003,021)	500	(1,176,652)
Housing	31	0	0	0	0	0	0
Community Amenities	34	1,890,277	(3,511,062)	1,931,998	(3,555,447)	2,206,245	(4,113,947)
Recreation & Culture	47	1,721,125	(9,553,705)	1,890,652	(9,297,805)	1,804,147	(10,222,985)
Transport	61	179,169	(7,565,433)	195,736	(7,428,604)	181,799	(7,403,191)
Economic Services	67	170,250	(464,528)	154,000	(469,003)	155,250	(528,318)
Other Property & Services	73	121,200	(3,000)	149,627	84,438	136,253	(3,000)
Total Recurrent Operating		6,780,258	(26,466,114)	7,884,898	(26,025,561)	7,522,730	(28,582,663)
Non-Recurrent Operating							
General Purpose Funding (Excluding General Rates)	3	0	(1,000)	0	(250)	0	(1,000)
Governance	7	0	(125,182)	0	(115,175)	0	(89,000)
Law, Order & Public Safety	12	359,604	(343,248)	185,879	(213,301)	295,826	(347,624)
Health	20	0	(2,500)	0	(2,500)	0	(2,500)
Education & Welfare	26	1,000	(3,500)	223,345	(49,384)	139,581	(126,081)
Housing	31	0	0	0	0	0	0
Community Amenities	34	1,310	(412,800)	55,887	(142,600)	1,338	(263,800)
Recreation & Culture	47	545,954	(72,648)	1,125,752	(87,232)	352,388	(119,019)
Transport	61	1,773,114	(52,500)	1,301,114	(179,555)	2,277,350	(2,500)
Economic Services	67	1,000	(80,500)	1,000	(83,500)	1,000	(85,500)
Other Property & Services	73	135,000	(266,529)	143,000	(397,000)	853,000	(233,087)
Total Non-Recurrent Operating		2,816,982	(1,360,407)	3,035,977	(1,270,497)	3,920,483	(1,270,111)
TOTAL OPERATING		9,597,240	(27,826,521)	10,920,875	(27,296,058)	11,443,213	(29,852,774)
NON OPERATING							
Borrowings & Community Loans New Borrowings & Loans	85	1,500,000	0	1,500,000	0	1,600,000	0
Borrowings & Community Loans Borrowing Principal Repayments	86	0	(478,810)	0	(456,556)	0	(541,020)
Borrowings & Community Loans Self Supp Loan Principal Repayments	87	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure	87	0	0	0	(177,784)	0	0
Financing Activities Lease Principal Repayments	88	0	(177,784)	0	0	0	(104,356)
Asset Construction / Acquisition Transport Infrastructure	91	0	(3,989,299)	0	(2,869,500)	0	(3,571,420)
Asset Construction / Acquisition Land & Buildings	95	0	(12,040,302)	0	(859,098)	0	(1,276,814)
Asset Construction / Acquisition Parks & Reserves	98	0	(1,015,345)	0	(11,969,200)	0	(827,371)
Asset Construction / Acquisition Vehicles	100	0	(859,098)	0	(1,026,345)	0	(1,297,287)
Asset Construction / Acquisition Plant & Equipment	102	0	(10,000)	0	(375,600)	0	(10,000)
Asset Construction / Acquisition Furniture & Fittings	103	0	(238,019)	0	(10,000)	0	(851,300)
Cash Reserves Transfer from & to Reserves	105	16,341,090	(4,569,168)	15,677,864	(5,702,386)	7,367,765	(6,212,485)
Assets Disposals	124	314,667	0	314,667	0	1,232,480	0
TOTAL NON OPERATING		18,155,757	(23,377,825)	17,492,531	(23,446,469)	10,200,245	(14,692,053)
TOTAL		27,752,998	(51,204,346)	28,413,406	(50,742,527)	21,643,458	(44,544,827)
Non Cash Adjustments							
Depreciation			7,624,365		6,953,130		6,670,135
Movement in Contract Liabilities (Grant Revenue & JTPS Contr.)			0		0		0
Removal of Contract liabilities & develop contributions JTPS held in reserve			0		0		0
(Profit) / Loss on Disposal of Assets			0		0		(730,000)
Accruals - Non-current			0		(7,294)		0
Change in Net Provisions		0	0		0	0	0
Surplus							
Estimated Surplus (Deficit) 1 July		332,558		278,067		652,816	
Estimated (Surplus) Deficit 30 June		(179,736)		(652,816)		(506,246)	
Amount Required to be Raised from General Rates		15,674,162		15,758,034		16,814,664	
		43,579,981	(43,579,981)	43,796,691	(43,796,691)	38,604,692	(38,604,692)

Summary		2024/25
Schedule 3 - General Purpose Funding		Budget Estimate
		\$
GENERAL PURPOSE FUNDING - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Rates		(18,096)
Other General Purpose Funding		(665,627)
Total Recurrent Expenditure		(683,723)
Non-Recurrent Expenditure		
Rates		0
Other General Purpose Funding		(1,000)
Total Non-Recurrent Expenditure		(1,000)
Total Operating Expenditure		(684,723)
Operating Revenue		
Recurrent Revenue		
Rates		16,830,259
Other General Purpose Funding		2,673,913
Total Recurrent Revenue		19,504,172
Non-Recurrent Revenue		
Rates		0
Other General Purpose Funding		0
Total Non-Recurrent Revenue		0
Total Operating Revenue		19,504,172

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2024/25	Sundry Notes
				Budget Estimate	
		RATES		\$	
		OPERATING REVENUE			
		Recurrent Revenue			
03 2 0001		General Rates Levied	3.5	16,669,578	Prev Year's Rates + Growth + 5.5% Increase
03 2 0002		Interim Rates		163,181	Refer to notes at end of this schedule
03 2 0050		Rates Written Off		(2,500)	
		TOTAL RATE REVENUE		16,830,259	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
03 1 0001		Rates Concession Expense		(18,096)	Eaton Bowling Club
		Sub Total - Recurrent Expenditure		(18,096)	
		Non Recurrent Expenditure			
		Nil		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(18,096)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		OTHER GENERAL PURPOSE FUNDING			
		OPERATING REVENUE			
		Recurrent Revenue			
03 2 1001		Interest - Rates Arrears	3.1	76,085	Refer to notes at end of this schedule
03 2 1002		Interest - Rates Instalments	3.2	71,824	Refer to notes at end of this schedule
03 2 1003		Fees & Charges - Instalments	3.3	88,258	Refer to notes at end of this schedule
03 2 1004		Grant - LGGC Financial Assistance Grants		1,011,465	
03 2 1005		Grant - LGGC Local Road Grant		609,542	
03 2 1006		Interest - Municipal Fund		216,497	
03 2 1007		Interest - Reserve Fund		515,170	
03 2 1008		Interest - Deferred Pensioners		5,022	
03 2 1010		Reimb - Bank Fees		50	
03 2 1011		Reimb - Legal Fees		10,000	
03 2 1012		Fees - Property Enquiries		70,000	
03 2 1013		Fees - Property Reports		0	
		Sub Total - Recurrent Revenue		2,673,913	
		Non Recurrent Revenue			
03 2 1501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		2,673,913	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
03 1 1003		Stationery - Rates Notices		(10,000)	
03 1 1004		Bank Fees & Charges		(42,000)	
03 1 1005		Valuation Expenses - Rating / Assets	3.4	(187,005)	Refer to notes at end of this schedule
03 1 1006		Postage & Promotion		(8,000)	
03 1 1008		Legal Expenses - Debt Recovery		(10,000)	
03 1 1010		Receipt / BAS Rounding Expense		(10)	
03 1 1011		Rates Early Payment Prize		(1,500)	
03 1 1990		Allocation of Administration Overheads		(407,112)	
		Sub Total - Recurrent Expenditure		(665,627)	
		Non Recurrent Expenditure			
03 1 1501		Bad & Doubtful Debts Expense - General Purpose Funding		(1,000)	
		Sub Total - Non Recurrent Expenditure		(1,000)	
		TOTAL OPERATING EXPENDITURE		(666,627)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	2024/25		Sundry Notes
			Budget Estimate		
		NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING		\$	
03 2 1001		3.1 Interest - Rates Arrears 11.00% pa		76,085	
				76,085	
03 2 1002		3.2 Interest - Rates Instalments 5.50% pa		71,824	
				71,824	
03 2 1003		3.3 Fees & Charges - Instalments / Special Payment Arrangement \$45.00 per assessment		88,258	Indexed - Growth
				88,258	
03 1 1005		3.4 Valuation Expenses - Rating / Assets			
		Interim Valuations - Valuer General	Reserve Funded	(20,000)	Indexed - CPI x Population Growth
		UV Valuations - Valuer General	Reserve Funded	(12,005)	Indexed - CPI
		GRV Valuation - Valuer General	Reserve Funded 3 yrly	(145,000)	Indexed - CPI x Population Growth
		Asset Revaluations	Reserve Funded 5 yrly	0	
		Insurance Asset Revaluations	Reserve Funded 5 yrly	0	
		UV/GRV Property Use Review	Reserve Funded 5 yrly	(10,000)	
		Differential Rate Assessment	Reserve Funded 3 yrly	0	
				(187,005)	
03 2 0002		3.5 Interim Rates Interim Rates		163,181	Indexed - CPI x Population Growth
				163,181	

Summary		2024/25
Schedule 4 - Governance		Budget Estimate
GOVERNANCE - SUMMARY		\$
Operating Expenditure		
Recurrent Expenditure		
Members of Council		(848,842.01)
Other Governance		(780,875.51)
Total Recurrent Expenditure		(1,629,717.52)
Non-Recurrent Expenditure		
Members of Council		0.00
Other Governance		(89,000.00)
Total Non-Recurrent Expenditure		(89,000.00)
Total Operating Expenditure		(1,718,717.52)
Operating Revenue		
Recurrent Revenue		
Members of Council		500
Other Governance		300
Total Recurrent Revenue		800
Non-Recurrent Revenue		
Members of Council		0
Other Governance		0
Total Non-Recurrent Revenue		0
Total Operating Revenue		800

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		MEMBERS OF COUNCIL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
04 1 1003		Annual Meeting Attendance Fees - Shire President		(21,940)	80% Maximum Band Value
04 1 1004		Annual Meeting Attendance Fees - Councillors	41.1	(113,352)	Refer to notes at end of this schedule
04 1 1001		Local Government Allowance	41.4	(39,988)	Refer to notes at end of this schedule
04 1 1005		Accomodation and Travel Expenses - Councillors		(4,412)	
04 1 1010		Reimbursements - Councillors	41.3	(1,500)	Refer to notes at end of this schedule
04 1 1006		Conferences & Training - Councillors		(27,983)	
04 1 1007		Allowances - Councillors	41.2	(25,200)	Refer to notes at end of this schedule
04 1 1009		Sundry Expenditure		(1,000)	
04 1 1011		Telephone/iPad Expenses		(2,800)	
04 1 1990		Allocation of Administration Overheads		(610,668)	
04 1 1999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(848,842)	
		Non-Recurrent Expenditure			
04 1 1501		Council Election / Poll Expenses		0	
04 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(848,842)	
		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	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		OTHER GOVERNANCE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
04 1 2005		Donation & Grants	42.1	(500)	
04 1 2006		Refreshments / Receptions Council Meetings		(12,000)	
04 1 2007		Refreshments / Receptions Regional Meetings		(1,000)	
04 1 2008		Refreshments / Receptions Biennial Council Dinner		0	
04 1 2009		Refreshments / Receptions General Refreshments		(25,750)	
04 1 2010		Public Relations - Newsletter		(15,000)	
04 1 2011		Public Relations & Marketing - Sundry		(4,000)	
04 1 2012		Audit Fees	42.10	(69,958)	Refer to notes at end of this schedule
04 1 2013		Legal Expenses		(40,000)	
04 1 2014		Sundry Expenditure		(2,000)	
04 1 2990		Allocation of Administration Overheads		(610,668)	
		Sub Total - Recurrent Expenditure		(780,876)	
		Non-Recurrent Expenditure			
04 1 2502		Civic Functions	42.4	(2,000)	Refer to notes at end of this schedule
04 1 2503		Regional Resource Sharing Programs	42.5	(10,500)	Refer to notes at end of this schedule
04 1 2506		Consultants / Special Projects	42.6	(74,000)	Refer to notes at end of this schedule
04 1 2507		Minor Assets < \$5,000 - Other Governance		(2,500)	
04 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(89,000)	
		TOTAL OPERATING EXPENDITURE		(869,876)	
		OPERATING REVENUE			
		Recurrent Revenue			
04 2 2001		Reimbursements	42.11	0	Refer to notes at end of this schedule
04 2 2002		Sundry Fees & Charges - Taxable		100	Indexed - Growth
04 2 2003		Sundry Fees & Charges - GST Free		200	Indexed - Growth
		Sub Total - Recurrent Revenue		300	
		Non-Recurrent Revenue			
04 2 2503		Grants - Taxable	42.7	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		300	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 4 - Governance	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 4 - GOVERNANCE	\$	
04 1 1004		41.1 Annual Meeting Fees - Councillors 8 Councillors @ 14,169	(113,352)	80% of Maximum Band Value
			(113,352)	
04 1 1007		41.2 Allowances - Councillors Telecommunication (ICT) 9 Councillors @ \$2,800	(25,200)	80% of Maximum Band Value
			(25,200)	
04 1 1010		41.3 Reimbursements - Councillors Child Care (lesser of actual cost or \$35 per hour) Other	(1,400) (100)	
			(1,500)	
04 1 1001		41.4 Local Government Allowance President Deputy President	(31,990) (7,998)	80% of Maximum Band Value 80% of Maximum Band Value
			(39,988)	
04 1 2005		42.1 Donations & Grants Special Requests for Donations	(500)	
			(500)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 4 - Governance	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 4 - GOVERNANCE	\$	
04 1 2502		42.4 Civic Functions Sundry	(2,000)	
			(2,000)	
04 1 2503		42.5 Regional Resources Sharing Programs Regional Resource Sharing Initiatives	(10,500)	
			(10,500)	
04 1 2506		42.6 Consultants / Special Projects Governance Review - conducted every 4 years - next scheduled 2027/28 Motor Vehicle Fleet Management Plan and Biennial Review (funded from ECV Reserve) - OCM Strategic Community Plan (internal review every 2 year, full review every 4 years) Community Satisfaction Survey (CP Priority 13.1.4 - biennial survey) Timber Milling - Councillor Budget Request 2022/23 Strategic Studies (funded 25% from Strategic Studies Reserve) Government Advocacy Strategy	0 0 (2,000) (23,500) (20,000) (4,500) (24,000)	Funded: Exec & Compliance Veh Reserve Funded: Road Construction & Major Mtce Reserve Funded: 25% Strategic Studies Reserve
			(74,000)	
04 2 2503		42.7 Grant Revenue Nil	0	
			0	
04 1 2012		42.10 Audit Fees Audit Contract Financial Management Systems Review - FM Reg 5(2)(c) - every 3 years - due 2024/25 Regulation 17 Review - Audit Reg 17(2) - every 3 years - due 2023/24 Grant Acquittals requiring Audit Certification	(45,458) (13,500) 0 (11,000)	Indexed - CPI
			(69,958)	
04 2 2001		42.11 Reimbursements - Other Governance Sundry - Joint Councillor training	0	
			0	

		2024/25
		Budget Estimate
		\$
	LAW, ORDER & PUBLIC SAFETY - SUMMARY	
	Operating Expenditure	
	Recurrent Expenditure	
	Fire Prevention	(611,008)
	Fire Prevention - (ESL)	(235,870)
	Animal Control	(625,151)
	Other Law, Order & Public Safety	(640,670)
	Total Recurrent Expenditure	(2,112,699)
	Non-Recurrent Expenditure	
	Fire Prevention	(39,048)
	Fire Prevention - (ESL)	(293,826)
	Animal Control	(4,750)
	Other Law, Order & Public Safety	(10,000)
	Total Non-Recurrent Expenditure	(347,624)
	Total Operating Expenditure	
	Operating Revenue	
	Recurrent Revenue	
	Fire Prevention	15,500
	Fire Prevention - (ESL)	235,870
	Animal Control	83,403
	Other Law, Order & Public Safety	2,500
	Total Recurrent Revenue	337,273
	Non-Recurrent Revenue	
	Fire Prevention	2,000
	Fire Prevention - (ESL)	293,826
	Animal Control	0
	Other Law, Order & Public Safety	0
	Total Non-Recurrent Revenue	295,826
	Total Operating Revenue	

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Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2024/25 Budget Estimate	Sundry Notes
		FIRE PREVENTION		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Fire Fighting		(3,000)	
05 1 1006		Lease Interest - Fire Prevention - Motor Vehicles		0	Grant Funded Expenditure (DFES)
05 1 1005		FCO Allowances	52.6	(5,710)	
05 1 1990		Allocation of Administration Overheads		(407,112)	
05 1 1999		Depreciation	Appendix G	(195,186)	
		Sub Total - Recurrent Expenditure		(611,008)	
		Non-Recurrent Expenditure			
05 1 1501	JOB	Donations		0	
		Grant Funded Expenditure - DFES Officer (Council Funded)	52.5	(39,048)	Bushfire Risk Management Expenses
05 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(39,048)	
		TOTAL OPERATING EXPENDITURE		(650,056)	
		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		9,500	
05 2 1006		Fees - ESL Administration		6,000	
		Sub Total - Recurrent Revenue		15,500	
		Non-Recurrent Revenue			
05 2 1501		Grants - Taxable	51.1	2,000	Refer to notes at end of this schedule
05 2 1502		Grants - GST Free	51.2	0	
		Sub Total - Non Recurrent Revenue		2,000	
		TOTAL OPERATING REVENUE		17,500	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2024/25 Budget Estimate	Sundry Notes
		FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	ESL Recurrent Expenditure Expenditure subject to DFES confirmation	52.1	(235,870)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure		(235,870)	
		Non-Recurrent Expenditure			
05 1 2501		Donation Expense - Surrendered DFES Asset	52.2	0	Refer to notes at end of this schedule
05 1 2502		DFES Funded - Plant & Equipment (Non Recurrent Expenditure)	52.4	(293,826)	
		Sub Total - Non Recurrent Expenditure		(293,826)	
		TOTAL OPERATING EXPENDITURE		(529,696)	
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 2001		Grant DFES - Recurrent	52.1	235,870	Refer to notes at end of this schedule
		Sub Total - Recurrent Revenue		235,870	
		Non-Recurrent Revenue			
05 2 2501		Grant DFES - Capital	52.3	0	Refer to notes at end of this schedule
05 2 2502		Grant DFES - DFES Provided Equipment	52.4	293,826	Refer to notes at end of this schedule
05 2 2503		Contributions / Donations		0	
		Sub Total - Non Recurrent Revenue		293,826	
		TOTAL OPERATING REVENUE		529,696	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		ANIMAL CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
05 1 3001		Salaries & Wages		(200,270)	
05 1 3002		Superannuation		(32,581)	
05 1 3019		Accrued Leave		0	
05 1 3003		Salary Sacrifice		0	
05 1 3005		Long Service Leave		0	
05 1 3006		Uniforms	Appendix L	(1,685)	
05 1 3008		Fringe Benefits Tax		0	
05 1 3009		Telephone		(7,245)	Indexed - CPI
05 1 3011		Training / Conferences / Professional Development	Appendix J	(7,056)	
05 1 3012		Travel / Accommodation	Appendix K	(538)	
05 1 3013		Animal Management Program	53.1	(5,250)	Refer to notes at end of this schedule
05 1 3014		Sundry Expenditure		(3,500)	Indexed - CPI
05 1 3015		Poundage (City of Bunbury Pound)		(10,000)	Indexed - CPI
05 1 3016		Advertising		(500)	
05 1 3017		Printing / Stationery		(3,650)	
	PLANT	Vehicle Expenses - Rangers	Appendix B	(26,386)	
05 3 3020		Protective Clothing - Ranger Services		(800)	
05 1 3990		Allocation of Administration Overheads		(325,689)	
05 1 3999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(625,151)	
		Non-Recurrent Expenditure			
05 1 3501		Contract Relief Staff		(2,000)	
05 1 3503		Grant Expenditure		0	
05 1 3504		Minor Assets < \$5,000 - Animal Control		(2,500)	
05 1 3505		Bad & Doubtful Debts Expense - Animal Control		(250)	
05 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(4,750)	
		TOTAL OPERATING EXPENDITURE		(629,901)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2024/25	Sundry Notes
				Budget Estimate	
		ANIMAL CONTROL			
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 3001		Reimbursements		500	
05 2 3002		Sundry Fees & Charges - Taxable		0	
05 2 3003		Sundry Fees & Charges - GST Free		6,500	
05 2 3004		Fines - Animal Infringements		10,000	
05 2 3005		Animal Registrations - Dogs	53.2	51,433	Refer to notes at end of this schedule
05 2 3008		Animal Registrations - Cats		8,220	
05 2 3006		Poundage		6,000	
05 2 3007		Animal Euthanasia		750	
		Sub Total - Recurrent Revenue		83,403	
		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		83,403	

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Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2024/25 Budget Estimate	Sundry Notes
		OTHER LAW, ORDER & PUBLIC SAFETY		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
05 1 4001		Salaries & Wages		(249,129)	
05 1 4002		Superannuation		(32,581)	
05 1 4003		Abandoned Vehicles		(1,000)	
05 1 4004		Sundry Expenditure		(2,000)	
	JOB	Emergency Management	54.3	(7,500)	Refer to notes at end of this schedule
	JOB	Council Bushland Reserves - Firebreak Clearing	54.4	(22,770)	Refer to notes at end of this schedule
05 1 4990		Allocation of Administration Overheads		(325,689)	
05 1 4999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(640,670)	
		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		(650,670)	
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 4001		Reimbursements		0	
05 2 4002		Sundry Fees & Charges		1,500	
05 2 4003		Sundry Fees & Charges - GST Free		0	
05 2 4004		Fines & Penalties		1,000	
		Sub Total - Recurrent Revenue		2,500	
		Non-Recurrent Revenue			
05 2 4501		Grants - Taxable	54.2	0	Refer to notes at end of this schedule
05 2 4502		Grants - GST Free		0	
05 2 4504		Grant Revenue - Crime Prevention		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		2,500	

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Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety							2024/25 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY							\$	
05 2 1501		51.1	Grant Revenue - Fire Fighting - Taxable Other Grants						2,000	Refer Expenditure J05020
									2,000	
05 2 1502		51.2	Grant Revenue - Fire Fighting - GST Free Other Grants						0	
05 2 2001	JOB	52.1	Recurrent Expenditure - ESL						0	
		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		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)
J05011		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)
J05012		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)
J05013		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)
J05014		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)
J05015		(1,000)	(3,600)	(6,000)	(800)	(4,000)	(750)	0	(9,850)	(26,000)
J05016		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)
J05017		(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(21,000)
J05018		0	0	0	(500)	0	0	(62,370)	0	(62,870)
		(8,000)	(28,800)	(29,100)	(6,900)	(32,000)	(6,000)	(62,370)	(62,700)	(235,870)
05 1 2501		52.2	Donation Expense - Surrendered DFES Asset Nil						0	
									0	
05 2 2501	J05009	52.3	Grant DFES - Capital Land & Buildings Ferguson Bushfire Station						0	
									0	
05 2 2502		52.4	Grant DFES - DFES Provided Equipment Nil						293,826	DFES Funded Brigade Vehicles (3)
									293,826	
J05020		52.5	Grant Funded Expenditure - DFES Officer Other Grant Funded Expenditure						(2,000)	Check with DCEO if use separate GL for t
J05021			Bushfire Mitigation Activity Officer - Shared with DFES/Capel/Dardanup/Collie (not grant funded)						(37,048)	
J05021			Bushfire Mitigation Activity - Grant Funded Expenditure						0	
									(39,048)	

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Account Number	Job / Plant Number		2024/25 Budget Estimate	Sundry Notes
		Fines & Penalties	\$	
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY		
05 1 1005		52.6 Fire Control Officer Honorarium Allowances		
		Chief FCO Honorarium Allowance (1)	(850)	
		Deputy FCO Honorarium Allowance (2)	(1,360)	
		FCO Honorarium Allowance (5)	(2,500)	
		Provision for CBFCO Expenditure	(1,000)	
			(5,710)	
05 1 3013		53.1 Animal Management Program		
		Animal Management Program Expenditure	(5,250)	
		- Cat / dog sterilisation vouchers, micro chipping incentives, public education programs		
			(5,250)	
05 2 3005		53.2 Dog Registration Revenue		
		Registrations and Annual Renewals	51,433	Indexed - Growth
			51,433	
05 2 3205		53.3 Grant Revenue - Animal Control		
		Nil	0	
			0	
05 1 4501		54.1 Crime Prevention Expenditure		
		Administration of initiatives within the Community Safety & Crime Prevention Plan	(5,000)	
			(5,000)	
05 2 4501		54.2 Grant Revenue - Other Law & Order		
		Emergency Backup Power Generator - NDRP Grant deferred to 2021/22	0	
		(deferred 12 months) - see Council resolution 17 July 2019		
			0	
05 1 4005		54.3 Emergency Management Expenditure		
	J05030	LEMC Facilitation of Emergency Arrangements	(1,000)	
	J05031	Emergency response and recovery (grant funded for major events)	(1,000)	
	J05032	Project Seed Funding	(500)	
	J05033	Pandemic response and recovery	(2,500)	
	J05035	Grant Funded Expenditure - Emergency Backup Power Generator - NDRP Grant Deferred	(2,500)	Grant Funded GL 05 2 4501
			(7,500)	
05 1 4006		54.4 Council Bushland Reserves - Firebreak Clearing		
	J05040	Council Bushland Reserves - Annual Firebreak Clearing	(22,770)	
			(22,770)	

		2024/25
		Budget Estimate
		\$
HEALTH - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Maternal & Infant Health		(55,022)
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		(659,255)
Preventative Services - Pest Control		(8,500)
Other Health		(3,750)
Total Recurrent Expenditure		(726,527)
Non-Recurrent Expenditure		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		(2,500)
Preventative Services - Pest Control		0
Other Health		0
Total Non-Recurrent Expenditure		(2,500)
Total Operating Expenditure		
Operating Revenue		
Recurrent Revenue		
Maternal & Infant Health		0
Preventative Services - Meat Inspection		0
Preventative Services - Health Administration & Inspections		29,050
Preventative Services - Pest Control		0
Other Health		0
Total Recurrent Revenue		29,050
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		

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Account Number	Job / Plant Number	Schedule 7 - Health	Note	2024/25	Sundry Notes
				Budget Estimate	
		MATERNAL & INFANT HEALTH		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Mtce & Minor Works - Child & Infant Centres	Appendix C	(6,850)	
07 1 1999		Depreciation	Appendix G	(48,172)	
		Sub Total - Recurrent Expenditure		(55,022)	
		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		(55,022)	
		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	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		PREVENTATIVE SERVICES			
		HEALTH ADMINISTRATION & INSPECTIONS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 4001		Salaries & Wages		(198,228)	
07 1 4002		Superannuation		(28,743)	
07 1 4022		Accrued Leave		0	
07 1 4003		Salary Sacrificed Expenditure		0	
07 1 4004		Long Service Leave		0	
07 1 4006		Telephone		(1,250)	
07 1 4007		SLM Calibration		(800)	
07 1 4008		Subscriptions - Legislation		(700)	
07 1 4009		Travel & Accommodation	Appendix K	(472)	
07 1 4010		Staff Training / Conferences / Professional Development	Appendix J	(3,280)	
07 1 4011		Protective Clothing - Health		(750)	
07 1 4013		Sundry Expenditure		(250)	
07 1 4014		Staff Uniforms	Appendix L	(733)	
07 1 4015		Printing & Stationery		(250)	
07 1 4016		Postage & Freight		(1,000)	
07 1 4017		Advertising		0	
07 1 4018		Fringe Benefits Tax		(5,900)	
	PLANT	Vehicle Expenses - Health Administration	Appendix B	(8,933)	
07 1 4990		Allocation of Administration Overheads		(407,112)	
07 1 4999		Depreciation	Appendix G	(854)	
		Sub Total - Recurrent Expenditure		(659,255)	
		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		(2,500)	
07 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(2,500)	
		TOTAL OPERATING EXPENDITURE		(661,755)	
		OPERATING REVENUE			
		Recurrent Revenue			
07 2 4001		Reimbursements		50	
07 2 4002		Sundry Fees & Charges - Taxable		4,000	Indexed - Growth
07 2 4003		Sundry Fees & Charges - GST Free		25,000	Indexed - Growth
		Sub Total - Recurrent Revenue		29,050	
		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		29,050	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		PREVENTATIVE SERVICES			
		PEST CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 5001		Mosquito Control		(3,500)	
07 1 5002		Contribution - CLAG		(5,000)	
07 1 5003		Salaries & Wages		0	
07 1 5004		Superannuation		0	
07 1 5999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(8,500)	
		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		(8,500)	
		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	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2024/25	Sundry Notes
				Budget Estimate	
		OTHER HEALTH		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 7001		Analytical Expenses	Appendix G	(3,750)	
07 1 7999		Depreciation		0	
		Sub Total - Recurrent Expenditure		(3,750)	
		Non-Recurrent Expenditure			
07 1 7501		Donations	Appendix H	0	
07 1 7598		Profit / (Loss) on Asset Disposals		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(3,750)	
		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	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 7 - Health	2024/25	Sundry Notes
			Budget Estimate	
07 1 4501		NOTES TO SCHEDULE 7 - HEALTH 74.1 Consultants - Health Administration Nil	\$	
			0	
			0	

Summary		2024/25
Schedule 8 - Education & Welfare		Budget Estimate
		\$
EDUCATION & WELFARE - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Other Education		(35,080)
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		(1,141,571)
Total Recurrent Expenditure		(1,176,652)
Non-Recurrent Expenditure		
Other Education		(122,581)
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		(3,500)
Total Non-Recurrent Expenditure		(126,081)
Total Operating Expenditure		(1,302,733)
Operating Revenue		
Recurrent Revenue		
Other Education		500
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		0
Total Recurrent Revenue		500
Non-Recurrent Revenue		
Other Education		138,581
Aged & Disabled - Senior Citizens Centres		0
Aged & Disabled - Other		0
Other Welfare		1,000
Total Non-Recurrent Revenue		139,581
Total Operating Revenue		140,081

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		OTHER EDUCATION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
08 1 2005		Salaries & Wages - Other Education		(19,463)	Make It Space
08 1 2006		Superannuation - Other Education		(2,822)	Make It Space
08 1 2001		Annual School Awards		(1,350)	
08 1 2003		Donation - School Chaplaincies		(6,445)	Annual Donation
08 1 2004		Make It Space Operating Expenditure		(5,000)	
		Sub Total - Recurrent Expenditure		(35,080)	
		Non-Recurrent Expenditure			
08 1 2598		Profit / Loss on Asset Disposals		0	
08 1 2501		Minor Assets < \$5,000 - Make-it Space	82.1 & 82.2	(122,581)	Part Grant/Contrib Funded
		Sub Total - Non Recurrent Expenditure		(122,581)	
		TOTAL OPERATING EXPENDITURE		(157,661)	
		OPERATING REVENUE			
		Recurrent Revenue			
08 2 2001		Reimbursements		0	
08 2 2002		Sundry Fees & Charges - Taxable		500	
		Sub Total - Recurrent Revenue		500	
		Non-Recurrent Revenue			
08 2 2501		Grants - Taxable	82.1	128,581	Make It Space Grant Funds
08 2 2502		Grants - GST Free		0	
08 2 2503		Contributions / Donations	82.2	10,000	Make It Space Contributions
		Sub Total - Non Recurrent Revenue		138,581	
		TOTAL OPERATING REVENUE		139,081	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		AGED & DISABLED - SENIOR CITIZENS CENTRES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Mtce & Minor Works - Senior Citizens Centres	Appendix C	0	
08 1 4999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		0	
		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		0	
		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	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		OTHER WELFARE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
08 1 7001		Salaries & Wages - Place & Community Services		(489,585)	
08 1 7002		Superannuation - Place & Community Services		(70,990)	
08 1 7013		Accrued Leave		(1,000)	
TBA		Long Service Leave		0	
08 1 7004		Telephone Expenses		(2,000)	
	JOB	Programs	87.1 Job	(30,000)	Refer to notes at end of this schedule
08 1 7005		Fringe Benefits Tax		(8,000)	
08 1 7006		Advertising		(1,000)	
08 1 7007		Staff Uniforms	Appendix L	(1,942)	
08 1 7008		Staff Training / Conferences / Professional Development	Appendix J	(8,784)	
08 1 7010		Donation Expense	87.5	(31,956)	Refer to notes at end of this schedule
08 1 7012		Travel & Accommodation	Appendix K	(1,212)	
08 1 7009	PLANT	Vehicle Expenses - Place & Community Services	Appendix B	(6,570)	
08 1 7990		Allocation of Administration Overheads		(488,534)	
08 1 7999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(1,141,571)	
		Non-Recurrent Expenditure			
08 1 7501		Projects (Grant Funded)	87.4	(1,000)	Refer to notes at end of this schedule
08 1 7504		Minor Assets < \$5,000 - Other Welfare		(2,500)	
08 1 7598		Profit / Loss on Asset Disposals		0	
		Sub Total - Non Recurrent Expenditure		(3,500)	
		TOTAL OPERATING EXPENDITURE		(1,145,071)	
		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		0	
		Sub Total - Non Recurrent Revenue		1,000	
		TOTAL OPERATING REVENUE		1,000	

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Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 8 - EDUCATION & WELFARE	\$	
08 2 2503		82.1 Grant Revenue - Other Education (Make It Space) Lotterywest Expenditure GL 08 3 2001 - Make It Space (Capital Expenditure) Expenditure GL 08 1 2501 - Make It Space (Minor Assets)	21,000 107,581	Exp GL 08 3 2001 (Capital) Exp GL 08 1 2501 (Operational)
			128,581	
08 2 2501		82.2 Contributions / Donations - Other Education (Make It Space) Wespine Contribution Expenditure GL 08 1 2501 - Make It Space (Minor Assets)	10,000	Exp GL 08 1 2501
			10,000	
08 2 4503		84.1 Grant Revenue - Senior Citizens Nil	0	
			0	
08 1 7003		87.1 Programs J08712 Youth Development Programs - previously Leeuwin Scholarships J08713 School Holiday Workshops & Activities J08714 Minor / Community Event Assistance - CP044 J08719 Reconciliation Action Plan - 23/24 Budget Request	(5,000) (4,500) (10,000) (10,500)	
			(30,000)	
08 2 7002		87.2 Reimbursements - Community Services Nil	0	
			0	
08 2 7501		87.3 Grant Revenue - Community Services Provision for Grant Funding	1,000	
			1,000	
08 1 7501		87.4 Community Services - Projects Expenditure (Grant Funded) Grant Funded Expenditure	(1,000)	
			(1,000)	
08 1 7010		87.5 Donation Expense Personal Development Grant Scheme Seniors Christmas Dinner (Eaton \$1,500; Burekup \$1,250; Dardanup \$2,000) Crooked Brook Forrest Assoc Eaton Lions Club Christmas Hampers Dardanup & District Residents Association - Dardanup Times Eaton Family Centre (Contribution to Eaton Child Health Clinic Operating Costs) In Town Centre Support of \$2,500 - (3 year commitment - 2021/22, 2022/23, 2023/24) Glen Huon Primary School P&C (previously Millbridge Lions Club) - Breakfast Club Sundry Community Donations Dardanup Heritage Collective - Contribution to buy MOSAIC 12	(4,000) (4,750) (1,000) (1,000) (1,100) (9,000) (2,500) (3,605) (1,500) (3,501)	
			(31,956)	

Summary		2024/25
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

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Account Number	Job / Plant Number	Schedule 9 - Housing	Note	2024/25	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	

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Account Number	Job / Plant Number	Schedule 9 - Housing	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 9 - HOUSING Nil	\$	

Summary		2024/25
Schedule 10 - Community Amenities		Budget Estimate
		\$
COMMUNITY AMENITIES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Sanitation - Household		(2,302,459)
Sanitation - Other & Sewerage		(112,781)
Protection of Environment		(35,000)
Town Planning & Regional Development		(1,406,358)
Other Community Amenities		(257,349)
Total Recurrent Expenditure		(4,113,947)
Non-Recurrent Expenditure		
Sanitation - Household		(28,800)
Sanitation - Other & Sewerage		0
Protection of Environment		(500)
Town Planning & Regional Development		(234,500)
Other Community Amenities		0
Total Non-Recurrent Expenditure		(263,800)
Total Operating Expenditure		(4,377,747)
Operating Revenue		
Recurrent Revenue		
Sanitation - Household		2,099,480
Sanitation - Other & Sewerage		7,000
Protection of Environment		0
Town Planning & Regional Development		91,265
Other Community Amenities		8,500
Total Recurrent Revenue		2,206,245
Non-Recurrent Revenue		
Sanitation - Household		0
Sanitation - Other & Sewerage		0
Protection of Environment		500
Town Planning & Regional Development		0
Other Community Amenities		838
Total Non-Recurrent Revenue		1,338
Total Operating Revenue		2,207,583

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		SANITATION - HOUSEHOLD			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 1001		Salaries & Wages - Waste Management		(37,168)	
10 1 1002		Superannuation - Waste Management		(5,389)	
10 1 1006		Accrued Leave		0	
10 1 1003		* Kerbside - Refuse Removal	101.2	(288,959)	Refer to notes at end of this schedule
10 1 1024		* Kerbside - Organic Waste Removal	101.3	(327,206)	Refer to notes at end of this schedule
10 1 1004		* Kerbside - Recycling Removal	101.4	(185,638)	Refer to notes at end of this schedule
10 1 1005		* Waste Education	101.7	(25,275)	Refer to notes at end of this schedule
10 1 1010		* Bin Acquisitions		(35,000)	
10 1 1011		* Bin Mtce & Minor Works / Repairs - Refuse	101.17	(15,000)	Refer to notes at end of this schedule
10 1 1012		* Bin Mtce & Minor Works / Repairs - Recycling	101.18	(6,000)	Refer to notes at end of this schedule
10 1 1013		* Refuse Disposal - Kerbside	101.11	(110,724)	Refer to notes at end of this schedule
10 1 1014		Refuse Disposal - Transfer Station	101.12	(53,820)	Refer to notes at end of this schedule
10 1 1015		* Recycling Processing - Kerbside	101.13	(119,624)	Refer to notes at end of this schedule
10 1 1025		* Organic Waste Processing - Kerbside	101.14	(302,910)	Refer to notes at end of this schedule
10 1 1016		Recycling Processing - Transfer Station	101.15	(34,090)	
10 1 1017		Transfer Station - Skip Bin Hire		(4,000)	
10 1 1018		Transfer Station - Skip Bin Transportation		(30,000)	
10 1 1019		Transfer Station - Green Waste Processing		(11,000)	
10 1 1020		Street Bin - Cleaning 90 Bins		(500)	
10 1 1021		Street Bin - Servicing 90 Bins		(20,000)	
10 1 1022		Licensing / Bore Monitoring		0	
10 1 1023		Lease Interest - Sanitation / Household - Land	Appendix A	(1,065)	
10 1 1026		Interest Expense - Loan 71 (Three Bin System)	Appendix A	(4,234)	
10 1 1027		Government Guarantee Fee - Loan 71 (Three Bin System)	Appendix A	(1,242)	
	JOB	Refuse Site Mtce & Minor Works	101.16	(637,212)	Refer to notes at end of this schedule
10 1 1999		Depreciation	Appendix G	(46,401)	
		Sub Total - Recurrent Expenditure		(2,302,459)	
		Non-Recurrent Expenditure			
10 1 1501		Legal Expenses		(2,500)	
10 1 1502		Consultants	101.5	(20,200)	Refer to notes at end of this schedule
10 1 1508		Regional Waste Initiatives		0	
	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		(100)	
10 1 1507		Minor Assets < \$5,000 - Waste Management		(5,000)	
10 1 1509		Waste Charges Concession Expense		(1,000)	
10 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(28,800)	
		TOTAL OPERATING EXPENDITURE		(2,331,259)	

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Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		SANITATION - HOUSEHOLD			
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 1001		Reimbursements		5,000	
10 2 1002		Sundry Fees & Charges - Taxable		16,043	
10 2 1003		Lease - Waste	101.8	0	Refer to notes at end of this schedule
10 2 1004		* Waste Charges - Domestic Refuse, Recycling & Organics (FOGO)	101.6	1,753,284	Refer to notes at end of this schedule
10 2 1008		* Waste Charges - Domestic Refuse, Recycling Additional Services	101.9	35,788	Refer to notes at end of this schedule
10 2 1009		Specified Area Rate - Bulk Waste Collection	101.19	147,869	Refer to notes at end of this schedule
10 2 1010		Fees - Rubbish Bin Lid Swap		5,000	
10 2 1006		Fees - Site Access		136,496	Indexed - Growth
		Sub Total - Recurrent Revenue		2,099,480	
		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		2,099,480	

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Account Number	Job / Plant Number		Note	2024/25 Budget Estimate	Sundry Notes
		Schedule 10 - Community Amenities		\$	
		SANITATION - OTHER & SEWERAGE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 2001		Annual Bulk Rubbish Collection (2 x Green Waste, 1 x Hard Waste)	103.2	(112,781)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure		(112,781)	
		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		(112,781)	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 2001		Reimbursements		0	
10 2 2002		Sundry Fees & Licenses - GST Free		7,000	Indexed - Growth
10 2 2003		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		7,000	
		Non-Recurrent Revenue			
10 2 2501		Grants - Taxable		0	
10 2 2502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		7,000	

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Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2024/25	Sundry Notes
				Budget Estimate	
		PROTECTION OF ENVIRONMENT		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 5001		Environmental Project Expenditure	105.1	(35,000)	
		Sub Total - Recurrent Expenditure		(35,000)	
		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		(35,500)	
		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	

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Account Number	Job / Plant Number		Note	2024/25 Budget Estimate	Sundry Notes
		Schedule 10 - Community Amenities		\$	
		TOWN PLANNING & REGIONAL DEVELOPMENT			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 6001		Salaries & Wages		(718,755)	
10 1 6002		Superannuation		(105,959)	
10 1 6021		Accrued Leave		(5,000)	
10 1 6003		Salary Sacrificed Expenditure		0	
10 1 6004		Long Service Leave		(12,000)	
10 1 6007		Scheme Amendments - Sundry		(500)	
10 1 6008		Fringe Benefits Tax		(24,476)	
10 1 6010		Staff Uniforms	Appendix L	(2,931)	
10 1 6011		Protective Clothing - Town Planning		(200)	
10 1 6012		Subscriptions & Memberships	106.4	(21,261)	Indexed - CPI
10 1 6013		Staff Training / Conferences / Professional Development	Appendix J	(15,959)	
10 1 6014		Travel & Accommodation	Appendix K	(757)	
	PLANT	Vehicle Expenses - Town Planning	Appendix B	(26,300)	
10 1 6016		Mapping - Town Planning Scheme		(1,000)	
10 1 6017		Legal Expenses		(50,000)	
10 1 6018		Telephone Expenses		(2,500)	
10 1 6023		Stationery		(500)	
10 1 6024		Developer Contribution Plan - Wanju and Waterloo Industrial Park - Loan Interest	106.5	(7,460)	
10 1 6025		Govt Guarantee Fee on Loans	106.5	(3,689)	
10 1 6990		Allocation of Administration Overheads		(407,112)	
10 1 6999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(1,406,358)	
		Non-Recurrent Expenditure			
10 1 6502		Printing - Strategies & Plans		(500)	
10 1 6503		Consultants - Town Planning	106.1	(221,000)	Refer to notes at end of this schedule
10 1 6506		Land Development Expenses	106.2	(5,000)	Refer to notes at end of this schedule
10 1 6505		Rural Street Numbering		(500)	
10 1 6508		Minor Assets < \$5,000 - Town Planning		(2,500)	
10 1 6509		Contract Relief Staff		(5,000)	
10 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(234,500)	
		TOTAL OPERATING EXPENDITURE		(1,640,858)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2024/25	Sundry Notes
				Budget Estimate	
		TOWN PLANNING & REGIONAL DEVELOPMENT		\$	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 6001		Reimbursements	106.3	500	Refer to notes at end of this schedule
10 2 6002		Sundry Fees & Charges - Taxable		1,500	Indexed - Growth
10 2 6003		Fees & Charges - Application		89,265	Indexed - Growth
10 2 6005		Fees & Charges - GST Free		0	Indexed - Growth
10 2 6006		Fines & Penalties		0	
		Sub Total - Recurrent Revenue		91,265	
		Non-Recurrent Revenue			
10 2 6501		Contributions		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		91,265	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2024/25	Sundry Notes
				Budget Estimate	
		OTHER COMMUNITY AMENITIES		\$	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 7001		Donations		0	
	JOB	Cemetery Mtce & Minor Works		(76,000)	
	JOB	Disability Services Expenditure		(5,000)	
	JOB	Public Toilets Mtce & Minor Works	Appendix C	(145,686)	
	JOB	Street Furniture Mtce & Minor Works		(5,000)	
10 1 7999		Depreciation	Appendix G	(25,663)	
		Sub Total - Recurrent Expenditure		(257,349)	
		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		(257,349)	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 7001		Reimbursements		500	
10 2 7002		Sundry Fees & Charges - Taxable		0	
10 2 7003		Fees & Charges Taxable - Cemeteries		7,000	Indexed - Growth
10 2 7004		Fees & Charges GST Free - Cemetery Licenses		1,000	Indexed - Growth
		Sub Total - Recurrent Revenue		8,500	
		Non-Recurrent Revenue			
10 2 7501		Grants - Taxable	107.1	838	
		Sub Total - Non Recurrent Revenue		838	
		TOTAL OPERATING REVENUE		9,338	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2024/25 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES						\$	
10 2 1501		101.1 Grant Revenue - Waste Management						0	
		Nil						0	
10 1 1003		101.2 Kerbside Refuse Removal - General	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		2024/25 Code 1, 9, 10, 11	59	50	5,769	\$48.31	Fortnightly	(288,959)	
								(288,959)	
10 1 1024		101.3 Kerbside Refuse Removal - Organics	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		Kerbside Refuse Removal - General	20	50	5,138	\$62.83	Weekly	(327,206)	
		Code 1, 9, 10						(327,206)	
10 1 1004		101.4 Kerbside Recycling	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		2024/25 Code 1, 9, 10, 11	59	50	5,769	\$31.58	Fortnightly	(185,638)	
								(185,638)	
10 1 1502		101.5 Consultants - Waste Site							
		SW Regional Waste Initiative						(5,000)	
		E-waste Collection Service for 2021/22 (5 years)						(15,200)	
								(20,200)	
10 2 1004		101.6 Waste Charges - Domestic Refuse, Recycling, FOGO		Interim Rated Compulsory Services	Compulsory Services	\$ / Service *			
		2024/25 3 Bin System		50		\$310.00		1,753,284	
		Compulsory Service Code 1			4,517				
		Compulsory Service Code 9			492				
		Compulsory Service Code 10			129				
		Compulsory Service Code 11			631				
					5,769			1,753,284	
		** (Includes standard 3 bin service, Opt 1 FOGO 140L, Opt 2 All 240L, plus 2 bin service)							
10 1 1005		101.7 Waste Education	Additional Services	Interim Compulsory Services	Compulsory Services	\$ / Service *			
		2024/25 Education via Veolia	59	50	5,769	\$4.30		(25,275)	
								(25,275)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES	2024/25		Sundry Notes
			Budget	Estimate	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES	\$		
10 2 1003	101.8	Lease Revenue - Waste Nil		0	
				0	
10 2 1008	101.9	Waste Charges - Refuse & Recycling Additional Charges Additional Services Additional 140L General Waste 40 Code 5 \$46.00 Additional Recycling Only 56 Code 6 \$57.00 Additional FOGO 18 Code 7 \$143.00 Additional 240L General Waste 366 Code 8 \$77.00 140L FOGO bins 0 Code 14		1,840 3,192 2,574 28,182 0	
				35,788	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2024/25	Sundry Notes
								Budget Estimate	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES						\$	
		101.10	Bin Acquisitions	Refer Plant & Equipment					
10 1 1013		101.11	Refuse Disposal - Kerbside 2024/25	Additional & Interim Services 109	\$ / Service * 18.84	Compulsory Services 5,769	\$ / t \$53.82	t / bin / pa 0.35	(110,724)
									(110,724)
10 1 1014		101.12	Refuse Disposal - Transfer Station 2024/25				\$ / t 53.82	t / pa 1,000	(53,820)
									(53,820)
10 1 1015		101.13	Recycling Processing - Kerbside 2024/25	Additional Services 59	\$ / Service 20.45	Services 5,769	\$ / t \$170.45	t / pa 0.120	(119,624)
									(119,624)
10 1 1025		101.14	Organic Waste Processing - Kerbside 2024/25	Additional Services 20	Interim Compulsory Services 50	Compulsory Services 5,138	\$ / Service * \$100.28	Weekly /t / pa 0.58	(302,910)
									(302,910)
10 1 1016		101.15	Recycling Processing - Transfer Station 2024/25				\$ / t \$170.45	t / pa 200	(34,090)
									(34,090)

Includes provision for additional charges for contaminated recycling waste

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities				2024/25 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES				\$	
	J10201	101.16	Refuse Site Maintenance & Minor Works				
			Wages			(128,752)	
			Overheads			(453,363)	
			Utilities - Power			(7,958)	
			Goods & Services (includes Ground Water Monitoring of transfer station at Banksia Road)			(46,888)	
			Insurance			(251)	
			Plant			0	
						(637,212)	
10 1 1011		101.17	Bin Maintenance & Minor Works / Repairs - Refuse & FOGO		\$ / Service *		
			Replacement / Repairs		\$2.60	(15,000)	Indexed - CPI x Population Growth
						(15,000)	
10 1 1012		101.18	Bin Maintenance & Minor Works / Repairs - Recycling		\$ / Service *		
			Replacement / Repairs		\$1.04	(6,000)	Indexed - CPI x Population Growth
						(6,000)	
10 2 1009		101.19	Specified Area Rate - Bulk Waste Collection	Interim Services	Services	\$ / Service *	
			Contract Expenditure	50	4,793	\$147,869	112,781 Refer to Expenditure 10 1 2001
			Contribution to Transfer Station			35,088	
						147,869	
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			(36,608)	Indexed - CPI x Population Growth
			1 x Hard Waste Collection			(76,173)	Indexed - CPI x Population Growth
						(112,781)	
10 1 5001		105.1	Environmental Projects				
			In accordance with the Environmental Management Plan			(35,000)	
						(35,000)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES	\$	
10 1 6503		106.1 Consultants - Town Planning Various Town Planning Projects (ie: plans, reviews, rezonings, etc) Structure Plan Review - priority focus to be on preparing the Burekup and Dardanup District Structure Plans and Developer Contributions Wanju & Waterloo Consultants - Development Contribution Plan Loan Funded	(21,000) (50,000) (150,000)	Funded: Town Planning Consultancy Reserve Funded: Town Planning Consultancy Reserve Funded: Unspent Loan Reserve - Wanju Funds
			(221,000)	
10 1 6506		106.2 Land Development Expenses Sundry	(5,000)	Funded: Land Development Reserve
			(5,000)	
10 2 6001		106.3 Reimbursement Revenue - Town Planning Joint TPS Sundry	500 0	
			500	
10 1 6012		106.4 Subscriptions & Memberships - Town Planning Peron Naturalist Partnership Demographic data reporting - ForecastID Urban Development Institute of Australia - Annual Membership Subscription Other	(4,324) (13,584) (2,853) (500)	
			(21,261)	
10 1 6024		106.5 WANJU Developer Contribution Plan Expenses - Town Planning Interest Expense - Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park Govt GFee - Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park Sundry	(7,460) (3,689) 0	
			(11,149)	
10 2 7501		107.1 Grant Revenue - Other Community Amenities Bus Shelter subsidy from Public Transport Authority	838	
			838	

Summary		2024/25
Schedule 11 - Recreation & Culture		Budget Estimate
RECREATION & CULTURE - SUMMARY		\$
Operating Expenditure		
Recurrent Expenditure		
Public Hall, Civic Centres		(301,077)
Other Recreation & Sport - Parks, Gardens, Reserves		(5,601,015)
Other Recreation & Sport - Eaton Recreation Centre		(3,370,673)
Libraries - Eaton Community Library		(809,955)
Libraries - Dardanup Library		(1,000)
Other Culture		(139,266)
Total Recurrent Expenditure		(10,222,985)
Non-Recurrent Expenditure		
Public Hall, Civic Centres		0
Other Recreation & Sport - Parks, Gardens, Reserves		(53,890)
Other Recreation & Sport - Eaton Recreation Centre		(20,500)
Libraries - Eaton Community Library		(2,200)
Libraries - Dardanup Library		0
Other Culture		(42,429)
Total Non-Recurrent Expenditure		(119,019)
Total Operating Expenditure		(10,342,004)
Operating Revenue		
Recurrent Revenue		
Public Hall, Civic Centres		29,750
Other Recreation & Sport - Parks, Gardens, Reserves		221,697
Other Recreation & Sport - Eaton Recreation Centre		1,546,700
Libraries - Eaton Community Library		6,000
Libraries - Dardanup Library		0
Other Culture		0
Total Recurrent Revenue		1,804,147
Non-Recurrent Revenue		
Public Hall, Civic Centres		328,388
Other Recreation & Sport - Parks, Gardens, Reserves		0
Other Recreation & Sport - Eaton Recreation Centre		0
Libraries - Eaton Community Library		1,000
Libraries - Dardanup Library		0
Other Culture		23,000
Total Non-Recurrent Revenue		352,388
Total Operating Revenue		2,156,535

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		PUBLIC HALLS, CIVIC CENTRES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 1004	JOB	Mtce & Minor Works - Public Halls	Appendix C	(127,064)	Refer to notes at end of this schedule
		Donation - Hall Committees	111.2	(6,460)	
11 1 1999		Depreciation	Appendix G	(167,553)	
		Sub Total - Recurrent Expenditure		(301,077)	
		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		(301,077)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 1001		Reimbursements	111.3	18,000	Refer to notes at end of this schedule
11 2 1002		Sundry Fees & Charges - Taxable		250	
11 2 1014		Hall Hire - Dardanup Hall		9,500	
11 2 1015		Hall Hire - Glen Huon Reserve		2,000	
		Sub Total - Recurrent Revenue		29,750	
		Non-Recurrent Revenue			
11 2 1501		Grants - Taxable	111.1	328,388	Refer to notes at end of this schedule
11 2 1502		Contributions - Public Halls/Buildings	111.4	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		328,388	
		TOTAL OPERATING REVENUE		358,138	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		OTHER RECREATION & SPORT			
		PARKS GARDENS, RESERVES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 3001		Salaries & Wages		(190,646)	
11 1 3002		Superannuation		(27,644)	
11 1 3003		Long Service Leave		0	
	JOB	Mtce & Minor Works - Parks, Gardens, Reserves	Appendix E	(4,075,114)	
	JOB	Mtce & Minor Works - Sporting Buildings	Appendix C	(120,853)	
11 1 3011		Interest - Loan 69 Glen Huon Oval Clubrooms	Appendix A	(29,916)	
11 1 3014		Interest - Loan 72 Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	Appendix A	(31,315)	
11 1 3012		Govt Guarantee Fee on Loans	Appendix A	(10,027)	
11 1 3013		Protective Clothing - Parks & Environment		(2,295)	
11 1 3999		Depreciation	Appendix G	(1,113,205)	
		Sub Total - Recurrent Expenditure		(5,601,015)	
		Non-Recurrent Expenditure			
11 1 3501		Donation - Sporting Clubs	113.2	(5,100)	Refer to notes at end of this schedule
	JOB	Upgrades - Parks, Gardens, Reserves	Appendix F	(43,540)	
	JOB	Building Major Maintenance - Sporting Facilities	Appendix D	0	
11 1 3505		Consultants	113.3	0	Refer to notes at end of this schedule
11 1 3507		Minor Assets < \$5,000 - Parks & Gardens		(5,000)	
11 1 3508		Bad & Doubtful Debts Expense - Parks & Gardens		(250)	
11 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(53,890)	
		TOTAL OPERATING EXPENDITURE		(5,654,905)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 3001		Reimbursements	113.4	500	Refer to notes at end of this schedule
11 2 3002		Fees & Charges		1,500	
11 2 3003		Fees & Charges - Leases	113.6	32,180	Refer to notes at end of this schedule
11 2 3006		Fees & Charges - Event Applications		1,500	
11 2 3009		Specified Area Rate - Eaton Landscaping	113.9	186,017	
		Sub Total - Recurrent Revenue		221,697	
		Non-Recurrent Revenue			
11 2 3501		Grants - Taxable	113.1	0	Refer to notes at end of this schedule
11 2 3504		Contributions/Donations	113.8	0	
11 2 3506		Transfer from Trust	113.7	0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		221,697	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		EATON RECREATION CENTRE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 4001		Salaries & Wages - Administration		(205,580)	
11 1 4004		Long Service Leave		(10,000)	
11 1 4005		Superannuation		(147,377)	
11 1 4045		Accrued Leave		(5,000)	
11 1 4007		Salary Sacrificed Expense		0	
11 1 4010		Staff Recruitment		(250)	
11 1 4011		Staff Training / Conferences / Professional Development	Appendix J	(7,733)	
11 1 4035		Staff Travel / Accommodation	Appendix K	(741)	
11 1 4012		Staff Uniforms	Appendix L	(5,334)	
11 1 4013		Advertising		(25,750)	
11 1 4015		Licenses / Affiliations		0	
11 1 4048		IT Software, Hardware & Support		(49,500)	
11 1 4016		Equipment Hire / Lease Expenses	114.3	(166)	Refer to notes at end of this schedule
11 1 4052		Lease Interest - Eaton Recreation Centre - Furniture & Equipment	Appendix A	(2,409)	
11 1 4017		Telephone - Office		(2,000)	
11 1 4019		Receptions		(250)	
11 1 4020		Subscriptions		(160)	
11 1 4021		Postage		(250)	
11 1 4022		Stationery		(3,500)	
11 1 4023		Sundry Expenditure		(2,500)	
11 1 4026		Minor Equipment		(2,000)	
11 1 4047		Vandalism / Graffiti		(500)	
11 1 4029		Equipment Mtce		(5,000)	
11 1 4033		Interest - Loan 59	Appendix A	0	Rec Ctr Construction
11 1 4050		Govt Guarantee Fee on Loans	Appendix A	0	
11 1 4037		Fringe Benefits Tax		(7,148)	
	PLANT	Motor Vehicle Expenses	Appendix B	(9,002)	
	J11401	Cost Centre - Fitness Centre	114.4	(200,027)	Refer to notes at end of this schedule
	J11402	Cost Centre - Retail Sales	114.4	(241,356)	Refer to notes at end of this schedule
	J11403	Cost Centre - Children Services - Creche	114.4	(131,946)	Refer to notes at end of this schedule
	J11408	Cost Centre - Children Services - Vacation Care	114.4	(119,013)	Refer to notes at end of this schedule
	J11404	Cost Centre - Courts	114.4	(179,398)	Refer to notes at end of this schedule
	J11407	Cost Centre - Group Fitness	114.4	(136,233)	Refer to notes at end of this schedule
	JOBS	Building Mtce & Minor Works	Appendix C	(223,453)	
11 1 4990		Allocation of Administration Overheads		(1,221,335)	
11 1 4999		Depreciation	Appendix G	(425,763)	
		Sub Total - Recurrent Expenditure		(3,370,673)	
		Non-Recurrent Expenditure			
11 1 4501		Building Major Maintenance - Rec Centre	Appendix D	0	
11 1 4503		Provision for Bad & Doubtful Debts Expense - ERC		(500)	
11 1 4504		Minor Assets < \$5,000 - Recreation Centre		(20,000)	
11 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(20,500)	
		TOTAL OPERATING EXPENDITURE		(3,391,173)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2024/25	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		140,000	
11 2 4003		Fees & Charges - Admissions		36,000	
11 2 4004		Fees & Charges - Activities / Programs		122,000	
11 2 4005		Fees & Charges - Court Hire		180,000	
11 2 4006		Fees & Charges - Function Room Hire		4,000	
11 2 4007		Fees & Charges - Memberships		660,000	
11 2 4008		Retail Sales Café - Taxable		200,000	
11 2 4009		Retail Sales Café - GST Free		16,000	
11 2 4010		Retail Sales - General		6,000	
11 2 4011		Sponsorship		2,200	
11 2 4012		Childrens Services - GST Free		165,000	
11 2 4013		Childrens Services - Taxable		12,500	
11 2 4014		ERC Fees & Charges - Taxable		2,000	
		Sub Total - Recurrent Revenue		1,546,700	
		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		1,546,700	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		LIBRARIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 6001		Salaries & Wages		(382,327)	
11 1 6002		Superannuation		(55,437)	
11 1 6022		Accrued Leave		(5,000)	
11 1 6003		Long Service Leave		0	
11 1 6005		Postage & Freight		(1,500)	
11 1 6006		Stationery - Sundry		(2,000)	
11 1 6008		Lost / Damaged Books		(500)	
11 1 6009		Staff Uniforms	Appendix L	(1,832)	
11 1 6010		Staff Training / Conferences / Professional Development	Appendix J	(5,761)	
11 1 6011		Travel & Accommodation	Appendix K	(944)	
	JOB	Library Programs	116.1	(33,000)	Refer to notes at end of this schedule
11 1 6015		Book Stock		(1,000)	
11 1 6018		Software Subscription / Support	116.3	(20,769)	Refer to notes at end of this schedule
11 1 6019		Advertising & Promotions		(3,000)	
11 1 6020		Sundry Expenditure		(1,500)	
11 1 6021		Bulletins / Magazines /Subscriptions		(3,300)	
11 1 6024		Lease Interest - Eaton Community Library - Furniture & Equipment	Appendix A	0	
	JOB	Eaton Community Library (Sanford Way) Mtce	Appendix C	(16,838)	
11 1 6990		Allocation of Administration Overheads		(244,267)	
11 1 6999		Depreciation	Appendix G	(30,980)	
		Sub Total - Recurrent Expenditure		(809,955)	
		Non-Recurrent Expenditure			
11 1 6501		Provision for Bad & Doubtful Debts Expense - Eaton Community Library		(200)	
11 1 6502		Recoverable Expenses - 50% EDWA		0	
11 1 6503		Grant Expenditure		(500)	
11 1 6504		Major Building Maintenance	116.4	0	Refer to notes at end of this schedule
11 1 6505		Minor Assets < \$5,000 - Eaton Community Library		(1,500)	
11 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(2,200)	
		TOTAL OPERATING EXPENDITURE		(812,155)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 6001		Reimbursements - Sundry	116.5	1,000	
11 2 6002		Fees & Charges		500	
11 2 6003		Reimbursement - Lost / Damaged Books		500	
11 2 6004		Fees & Charges - Photocopying		4,000	
		Sub Total - Recurrent Revenue		6,000	
		Non-Recurrent Revenue			
11 2 6501		Grants - Taxable	116.2	500	Refer to notes at end of this schedule
11 2 6502		Grants - GST Free		0	
11 2 6504		Reimbursements - EDWA		500	
		Sub Total - Non Recurrent Revenue		1,000	
		TOTAL OPERATING REVENUE		7,000	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		LIBRARIES			
		DARDANUP LIBRARY			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 7015		Book Stock - Dardanup		(1,000)	
11 1 7999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(1,000)	
		Non-Recurrent Expenditure			
11 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(1,000)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 7001		Fees & Charges - Programs		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		0	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		OTHER CULTURE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 9001	JOB	Public Art Competition		0	Refer to notes at end of this schedule
		Community Projects - Events & Festivals	119.3	(139,266)	
		Sub Total - Recurrent Expenditure		(139,266)	
		Non-Recurrent Expenditure			
11 1 9501		Donation - Bunbury Regional Entertainment Centre		(15,000)	Refer to notes at end of this schedule
11 1 9504		Community Grants Scheme	119.4	(27,429)	
11 1 9502		Consultant Expenses	119.2	0	
		Sub Total - Non Recurrent Expenditure		(42,429)	
		TOTAL OPERATING EXPENDITURE		(181,695)	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 9001		Fees & Charges - Taxable		0	Refer to notes at end of this schedule
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
11 2 9502		Grants - Taxable	119.1	23,000	
		Sub Total - Non Recurrent Revenue		23,000	
		TOTAL OPERATING REVENUE		23,000	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE	\$	
11 2 1501	111.1	Grants Revenue - Public Halls Land & Building Construction - ERC - LRCI Phase 4 (J11801)	328,388	
			328,388	
11 1 1004	111.2	Donation Expense - Hall Committees Burekup Country Club Inc Ferguson Hall Committee	(3,230)	Indexed - CPI
			(3,230)	Indexed - CPI
			(6,460)	
11 2 1001	111.3	Reimbursements - Public Halls Lessee Utilities & Sundry Reimbursements	18,000	
			18,000	
11 2 1502	111.4	Contributions - Public Halls - Capital Land & Building Construction	0	Source: Building Asset Plan
			0	
11 2 3501	113.1	Grant Revenue - Parks Gardens & Reserves Grant - Parks & Reserves Upgrades per Asset Plan Includes Public Art Capital Grant \$15,000	0	Source: Parks & Reserves Asset Plan
			0	
11 1 3501	113.2	Donation Expense - Sporting Groups South West Academy of Sports	(5,100)	
			(5,100)	
11 1 3505	113.3	Consultants - Park & Reserves Nil	0	Funded: Town Planning Studies Reserve
			0	
11 2 3001	113.4	Contributions / Reimbursements - Parks & Reserves Sundry	500	
			500	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2024/25		Sundry Notes
			Budget Estimate		
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE	\$		
11 2 3003	113.6	Lease Revenue - Parks & Reserves Portion of Lot 510 Pratt Road, Eaton Reserve 27516 Eaton Bowling & Social Club Inc 8,365 New Lease Oct 2021 to 30 June 2041 - 1.0% increase Glen Huon Oval - Part Lot 602 Council Drive, Eaton Reserve 50882 Bunbury & Districts Softball Association 0 Leased to Dec 2027 Dardanup Community Centre - Lot 45 Little Street, Dardanup Foster Families South West 1,003 Leased to 30 Nov 2027 Lot 52 Waterloo Road, Dardanup A Wroe 1,184 Leased to 30 Sept 2024 R & J Fishwick Club Rooms - Pratt Road Reserve 24728 Eaton Junior Football Club & Eaton Cricket Club 4,140 New Lease 1 Oct 2022 to 30 Sept 2027 - 1.5% or CPI increase Dardanup Oval Club Rooms - Lot 55 Ferguson Road Dardanup Sporting and Community Club Inc 100 Leased to Dec 2021 - new lease to 14 Dec 2026 Eaton Hall - Portion of Lot 4749 Pratt Road, Eaton Reserve 24930 Bunbury Repertory Club 547 Indexed - CPI - Leased to 31 Jan 2026 SWFL Oval Hire - Part Lot 602 Council Drive, Eaton Reserve 50882 South West Football League 2,000 User Agreement - Indexed - CPI (Fee charged Annually) Glen Huon Oval - Part Lot 602 Council Drive, Eaton Reserve 50882 Boyanup Capel Dardanup Football Club (Eaton Boomers) 7,000 User Agreement - Adjusted to cover Insurance Premium Portion of 35 Martin Pelusey Rd M Barnes 5,237 Leased to 31 Jan 2024 Lot 67 SW Hwy, Reserve 43011 and Part Reserve 46108 Leschenault Catchment Council - former Waterloo Bushfire Brigade shed 1,076 Leased Nov 21 for 5 years - to 31 July 2027 Lot 57 SW Hwy, Reserve 11078 Waterloo Recreation Road Waterloo Fire Brigade 108 Indexed - CPI - Leased to 30 Jun 2024 Lot 511 Bobin Street, Eaton Reserve 51021 Lions Club of Eaton 10 \$10 - Leased to 29 Aug 2028 Burekup Oval and Shed - Portion of Lot 4 Russell Road, Burekup Burekup Cricket Club 10 \$10 - Leased to 31 Oct 2023 Portion of Lot 80 Panizza Road, Dardanup Dardanup Aeromodellers Society 200 \$26 - Leased to 4 Jun 2023 - new \$200 fee Lot 5175 Garvey Road, Dardanup Reserve 302 Dardanup Equestrian Centre 0 Leased to 15 Sep 2041 Portion of Lot 589 Hale Street, Eaton Reserve 46147 Department of Communities (Eaton Family Centre) 1,000 Leased to 29 Jun 2027 Lot 5481 Hamilton Road, Eaton Reserve 29456 Eaton CWA 200 Leased to 23 Feb 2032 Portion of Lot 4 Russell Road, Burekup Burekup Country Club 0 Leased to 31 Mar 2025 Lot 300 Ferguson Road, Ferguson Reserve 12925 Ferguson Hall Committee 0 Leased to 30 Sep 2024 Lot 5378 Ferguson Road, Dardanup Reserve 37520 Ferguson Valley Visitor Centre 0 Leased to 30 Jun 2025 Council resolved at the 25 March 2020 Council meeting to waive the requirement for lessees of Council building to reimburse the cost of insurance. This effectively results in zero revenue from leases under a specific lease fee as noted.	32,180		
11 2 3506	113.7	Transfer from Trust Nil	0		
11 2 3504	113.8	Contributions/Donations Contributions Parks & Reserves Upgrades per Asset Plan	0		Source: Parks & Reserves Construction
11 2 3009	113.9	Specified Area Rate - Eaton Landscaping Millbridge POS Maintenance 4,552 Services 186,017 Indexed - Growth Eaton Parks & Reserves Upgrades Transfer to Reserve 0 Source: Parks & Reserves Asset Plan Various Jobs	186,017		
11 2 4504	114.1	Contributions Revenue - Recreation Centre Nil	0		
11 2 4503	114.2	Grant Revenue - Recreation Centre Nil	0		
11 1 4016	114.3	Equipment Lease (<12 months) / Hire Expenditure - Recreation Centre 1st Aid Oxygen Bottle	(166)		
			(166)		

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2024/25	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE		
Job	J11913	116.1 Library Programs - Early Learning Programs Jo Jingles Stem Workshops Code Club	(26,500)	
	J11914	- School Holiday Programs Holiday Storytime Children's Activities & Workshops	(2,000)	
	J11915	- Adult Programs Skills Development Activities & Workshops eResources BeConnected Online Safety Program	(2,500)	
	J11919	- Authors & Events Author Visits Children's Book Week Travelling Story Time Summer Reading Challenge Better Beginnings Program	(2,000)	
	N/A	- Place Making Activities & Engagement (Moved to Other Culture Refer Note 119.3)	0	Moved to Other Culture ie Job under GL 1119002
			(33,000)	
11 2 6501		116.2 Grants Revenue - Eaton Community Library Grant Revenue - Library Programs Sundry Allocation	0 500	
			500	

(Appendix ORD: 12.4.2A)

Account Number		Job / Plant Number		Schedule 11 - Recreation & Culture		2024/25		Sundry Notes	
						Budget Estimate			
NOTES TO SCHEDULE 11 - RECREATION & CULTURE						\$			
11 1 6018		116.3	Software Subscription / Support - Eaton Community Library Regional Library Management System consortia - increase of \$5,000 pa 23/24 Budget Request			(20,769)		Per Tender	
						(20,769)			
11 1 6504		116.4	Major Building Maintenance - Libraries Provisional Expenditure			0			
						0			
11 2 6001		116.5	Reimbursement Revenue - Eaton Community Library Regional LMS Reimbursements Book Sales and Donations			0 1,000		per Regional LMS Agreement	
						1,000			
11 2 9502		119.1	Grants Revenue - Other Culture Additional events and festivals grants Sundry Grant Revenue for Place Making Activities (J11927)			12,000 1,000 10,000		J11933 Spring Out Festival Anticipated Grant	
						23,000			
11 1 9502		119.2	Consultant Expenditure - Other Culture Nil			0			
						0			
Job		119.3	Community Projects - Events & Festival			0		Reallocated to New Job Numbers (refer below)	
		J11901	Events and Festivals			0			
		J11902	Public Art Projects (Operational Exp) Capital Public Art (J11664) subject to \$15,000 Grant/s			(20,000)			
		J11903	Donation - City of Bunbury for Regional Events - Skyfest Australia Day Event			(5,500)			
		J11905	SW Group of Affiliated Agricultural Associations			(250)			
		J11906	Australia Day Breakfast Eaton			(9,963)			
		J11907	Australia Day Breakfast Burekup			(1,339)			
		J11908	Australia Day Breakfast Dardanup			(3,214)			
		J11909	Citizenship Ceremonies			(2,000)			
		J11921	Community Events - Seniors Workshop & Activities			(3,000)			
		J11922	Community Events - Youth Workshops & Activities			(2,500)			
		J11923	Creative Workshops			(1,500)			
		J11925	Community Projects - Community and Club Capacity Building Workshops & Activities			(3,000)			
		J11927	Place Making Activities & Engagement Reallocated from Lib Prog.			(25,000)		* Subject to \$10,000 Grant Funding	
		J11928	Events & Festivals - Event (Previously Walk on the Wildside) Reallocated from J11901			(12,000)		*	
		J11929	Events & Festivals - Summer in your Park Series Reallocated from J11901			(18,000)		*	
		J11930	Events & Festivals - Youth Events Reallocated from J11901			(5,000)		*	
		J11931	Events & Festivals - Children & Families Events Reallocated from J11901			(2,000)		*	
		J11932	Events & Festivals - Seniors Celebration Day Reallocated from J11901			(3,000)		*	
		J11933	Events & Festivals - Spring Out Festival Reallocated from J11901			(22,000)		* Subject to \$12,000 Grant Funding	
						(139,266)		*Events & Festivals \$60,000	
11 1 9504	New	119.4	Community Grants Scheme Assess \$ / Assess			(27,429)			
						(27,429)			

(Appendix ORD: 12.4.2A)

Job / Plant Number	Particulars								
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)								
	2024/25 Budget Estimate								
Cost	116.1	Notes	J11913 Early Learning Programs	J11914 School Holiday Programs	J11915 Adult Programs	J11919 Authors & Events	Grant Funded New Program/s	Sundry	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	0	0	0	0	0	0
085	Contractor Hire/Facilitator Fees		26,500	2,000	2,500	2,000	0	0	33,000
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	0	0	0
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
			26,500	2,000	2,500	2,000	0	0	33,000

	2024/25 Budget Estimate								
Cost	119.3	Notes	J11928 Event (Previous Walk on Wild Side)	J11929 Summer in your Park Series	J11930 Youth Events	J11931 Children & Families Events	J11932 Seniors Celebration Day	J11933 Spring Out Festival	TOTAL
Centres (CC)	Events & Festivals - Cost Centres								
081	Staff Salaries & Wages (Officer Expenditure)		0	0	0	0	0	0	0
082	Catering		0	300	0	0	800	0	1,100
083	Cleaning		0	0	0	0	0	0	0
084	Venue Hire		0	0	0	0	0	0	0
085	Contractor Hire/Facilitator Fees		9,200	15,600	5,000	2,000	1,340	9,400	42,540
086	Equipment Hire		2,300	2,000	0	0	700	500	5,500
087	Prizes & Equipment Purchases		400	0	0	0	100	0	500
088	Waste Services (ie Bins)		100	100	0	0	60	100	360
089	Consumables		0	0	0	0	0	0	0
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
	Grant Funded Expenditure		0	0	0	0	0	12,000	12,000
			12,000	18,000	5,000	2,000	3,000	22,000	62,000

(Appendix ORD: 12.4.2A)

Job / Plant Number	Particulars							
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)							
	2024/25							
	Budget Estimate							
Cost	Note 114.4	Notes	J11401 <i>Fitness</i>	J11402	J11403 <i>Children</i>	J11408 <i>Children</i>	J11404	J11407 <i>Group</i>
Centres (CC)	Eaton Recreation Centre - Cost Centres		<i>Centre</i>	<i>Retail Sales</i>	<i>Services</i> Crèche	<i>Services</i> Vacation Care	<i>Courts</i>	<i>Fitness</i>
								TOTAL
050	Salaries & Wages		170,577	120,456	127,946	98,313	114,098	119,783
052	Staff Training	Appendix J	2,000	250	1,000	0	800	500
053	Advertising		0	0	0	0	0	0
054	Licenses		1,750	0	0	5,700	1,000	15,700
055	Receptions		0	0	0	0	0	0
056	Sundry Expenditure		1,500	800	2,000	0	1,000	250
058	Minor Equipment (value < \$300 / if >\$300 use GL 1114504)		1,000	1,350	1,000	15,000	2,500	0
059	Cleaning Materials		5,200	0	0	0	0	0
060	Equipment Maintenance / Lease		0	0	0	0	0	0
061	Umpire Payments		0	0	0	0	60,000	0
064	Contracted Services		18,000	0	0	0	0	0
057	Stock Purchases - Other		0	52,500	0	0	0	0
065	Stock Purchase - Hot Food		0	18,000	0	0	0	0
066	Stock Purchase - Confectionery		0	9,500	0	0	0	0
067	Stock Purchase - Icecreams		0	0	0	0	0	0
068	Stock Purchase - Hot Drinks		0	13,500	0	0	0	0
069	Stock Purchase - Packaged Drinks		0	25,000	0	0	0	0
			200,027	241,356	131,946	119,013	179,398	136,233
								1,007,972

Summary		2024/25
Schedule 12 - Transport		Budget Estimate
		\$
TRANSPORT - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Streets, Roads, Bridges, Depots		(7,401,691)
Road Plant Purchases		0
Traffic Control & Parking Facilities		(1,500)
Total Recurrent Expenditure		(7,403,191)
Non-Recurrent Expenditure		
Streets, Roads, Bridges, Depots		(2,500)
Road Plant Purchases		0
Traffic Control & Parking Facilities		0
Total Non-Recurrent Expenditure		(2,500)
Total Operating Expenditure		(7,405,691)
Operating Revenue		
Recurrent Revenue		
Streets, Roads, Bridges, Depots		177,599
Road Plant Purchases		0
Traffic Control & Parking Facilities		4,200
Total Recurrent Revenue		181,799
Non-Recurrent Revenue		
Streets, Roads, Bridges, Depots		2,277,350
Road Plant Purchases		0
Traffic Control & Parking Facilities		0
Total Non-Recurrent Revenue		2,277,350
Total Operating Revenue		2,459,149

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		STREETS, ROADS, BRIDGES, DEPOTS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Maintenance - Roads	Transport	(2,605,785)	Refer to Transport Construction Budget
	JOB	Maintenance - Bridges	Transport	(184,258)	Refer to Transport Construction Budget
	JOB	Maintenance - Ancillary	Transport	(481,510)	Refer to Transport Construction Budget
	JOB	Depot Maintenance	Appendix C	(190,788)	
12 1 1005		Crossover Contribution		(5,000)	
12 1 1006		Land Resumption / Compensation	121.3	(10,000)	Refer to notes at end of this schedule
12 1 1007		Interest Expense - Loan 66	Appendix A	(9,633)	Works Depot Land
12 1 1008		Government Guarantee Fee on Loans	Appendix A	(1,746)	
12 1 1010		Lease Interest - Transport - Furniture & Equipment	Appendix A	0	
12 1 1009		Bridge Insurance	Appendix I	(73,329)	
12 1 1999		Depreciation	Appendix G	(3,839,641)	
		Sub Total - Recurrent Expenditure		(7,401,691)	
		Non-Recurrent Expenditure			
		Building Major Maintenance - Depots	Appendix D	0	
12 1 1504		Consultants	121.1	0	Refer to notes at end of this schedule
12 1 1505		Eaton Drive Scheme Expenditure - Scheme Refunded		0	Funded: JTPS Reserves
	JOB	Directional Signage	Transport	0	
12 1 1508		Minor Assets < \$5,000 - Transport		(2,500)	
12 1 1506		Transfer to Trust		0	
		Sub Total - Non Recurrent Expenditure		(2,500)	
		TOTAL OPERATING EXPENDITURE		(7,404,191)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		STREETS, ROADS, BRIDGES, DEPOTS			
		OPERATING REVENUE			
		Recurrent Revenue			
12 2 1001		Reimbursements	121.4	1,000	Refer to notes at end of this schedule
12 2 1002		Sundry Fees & Charges - Taxable		0	
12 2 1003		Grants - MRD Direct Grants		165,685	
12 2 1004		Fuel Tax Credits		10,914	
		Sub Total - Recurrent Revenue		177,599	
		Non-Recurrent Revenue			
12 2 1501		Grants - Black Spots	Transport	0	Refer to Transport Construction Budget
12 2 1502		Grants - Bridge Maintenance		0	
12 2 1503		Grants - Regional Road Group	Transport	1,814,000	Refer to Transport Construction Budget
12 2 1504		Grants - Special Projects	Transport	147,350	Refer to Transport Construction Budget
12 2 1505		Grants - Roads to Recovery	Transport	316,000	Refer to Transport Construction Budget
12 2 1506		Grants - Pathways Program	Transport	0	Refer to Transport Construction Budget
12 2 1507		Grants - Sundry	121.2	0	Refer to notes at end of this schedule
12 2 1508		Contribution to Works - Roads	Transport	0	Refer to Transport Construction Budget
12 2 1510		Contribution to Works (Infrastructure/Fu Recognise grant as consumed by JTPS Projects - Transport Construct.		0	AASB15; AASB1058 Contract Liab Move.
		Sub Total - Non Recurrent Revenue		2,277,350	
		TOTAL OPERATING REVENUE		2,454,949	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2024/25	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	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		TRAFFIC CONTROL & PARKING FACILITIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
12 1 3001		License Plates - Special Dardanup Series		(1,000)	Indexed - Growth
12 1 3002		Road Wise Programs (includes Membership Industry Road Safety Alliance \$3,000)		0	
JOB		Car Parking Bays Maintenance		(500)	
		Sub Total - Recurrent Expenditure		(1,500)	
		Non-Recurrent Expenditure			
12 1 3501		Nil		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(1,500)	
		OPERATING REVENUE			
		Recurrent Revenue			
12 2 3001		Sale of Special Series Number Plates		1,200	Indexed - Growth
12 2 3002		Fines & Penalties - Traffic		3,000	Indexed - Growth
12 2 3003		Contribution - Cash in lieu car parking		0	
12 2 3004		Fees & Charges - Car Parking		0	
		Sub Total - Recurrent Revenue		4,200	
		Non-Recurrent Revenue			
12 2 3501		Reimbursements		0	
12 2 3502		Grants - Road Wise		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		4,200	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 12 - Transport	2024/25	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 12 - TRANSPORT		
12 1 1504		121.1 Consultants - Transport Asset Management Condition Reports - Roads	0	
			0	
12 2 1507		121.2 Grant Revenue - Sundry Nil	0	
			0	
12 1 1006		121.3 Land Resumption / Compensation Rural and Urban Road Resumption for roadworks	(10,000)	
			(10,000)	
12 2 1001		121.4 Reimbursements Sundry Works	1,000	
			1,000	

Summary		2024/25
Schedule 13 - Economic Services		Budget Estimate
		\$
ECONOMIC SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Tourism & Area Promotion		(657)
Building Control		(485,662)
Other Economic Services		(42,000)
Total Recurrent Expenditure		(528,318)
Non-Recurrent Expenditure		
Tourism & Area Promotion		(83,500)
Building Control		(2,000)
Other Economic Services		0
Total Non-Recurrent Expenditure		(85,500)
Total Operating Expenditure		(613,818)
Operating Revenue		
Recurrent Revenue		
Tourism & Area Promotion		1,150
Building Control		153,050
Other Economic Services		1,050
Total Recurrent Revenue		155,250
Non-Recurrent Revenue		
Tourism & Area Promotion		0
Building Control		0
Other Economic Services		1,000
Total Non-Recurrent Revenue		1,000
Total Operating Revenue		156,250

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		TOURISM & AREA PROMOTION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Maintenance - Tourist Bays	Appendix C	(657)	
13 1 2999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(657)	
		Non-Recurrent Expenditure			
13 1 2501		Donation - Tourism	131.1	(83,500)	Refer to notes at end of this schedule
		Building Special Maintenance - Tourist Bays	Appendix D	0	Source: Building Special Maintenance
		Sub Total - Non Recurrent Expenditure		(83,500)	
		TOTAL OPERATING EXPENDITURE		(84,157)	
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 2001		Reimbursements		0	
13 2 2002		Sundry Fees & Charges - Taxable		150	
13 2 2003		Fees & Licenses - GST Free		1,000	
		Sub Total - Recurrent Revenue		1,150	
		Non-Recurrent Revenue			
13 2 2501		Tourism Signage Sales		0	
13 2 2502		Grant Revenue - Taxable		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		1,150	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		BUILDING CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
13 1 3001		Salaries & Wages		(195,881)	
13 1 3002		Superannuation		(28,403)	
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		(3,955)	
13 1 3009		Printing & Stationery		(500)	
13 1 3010		Staff Uniforms	Appendix L	(733)	
13 1 3011		Protective Clothing - Building Control		(250)	
13 1 3013		Staff Training / Conferences / Professional Development	Appendix J	(3,280)	
13 1 3014		Travel & Accommodation	Appendix K	(472)	
	PLANT	Vehicle Expenses - Building Control	Appendix B	(6,921)	
13 1 3016		Legislation Updates		(250)	
13 1 3017		Legal Expenses		0	
13 1 3019		Telephone Expenses		(750)	
13 1 3990		Allocation of Administration Expenses		(244,267)	
13 1 3999		Depreciation	Appendix G	0	
		Sub Total - Recurrent Expenditure		(485,662)	
		Non-Recurrent Expenditure			
13 1 3501		Swimming Pool Inspections		0	Funded: Swimming Pool Inspection Levy
13 1 3502		Contract Relief Staff		(1,000)	
13 1 3503		Minor Assets < \$5,000 - Building Control		(1,000)	
13 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(2,000)	
		TOTAL OPERATING EXPENDITURE		(487,662)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		BUILDING CONTROL			
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 3001		Reimbursements		500	
13 2 3002		Sundry Fees & Charges - Taxable		2,500	
13 2 3003		Fines & Penalties		0	
13 2 3004		Building Licenses		116,000	Indexed - Growth
13 2 3005		Commission - BCITF		550	
13 2 3006		Commission - BRB		2,000	
13 2 3007		Fees & Charges - Building Statistics		0	
13 2 3008		Fees & Charges - Swimming Pool Inspection Levy	\$144.00/pool	31,500	
		Sub Total - Recurrent Revenue		153,050	
		Non-Recurrent Revenue			
13 2 3501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		153,050	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		OTHER ECONOMIC SERVICES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
13 1 8001		Interest - Loan 61	Appendix A	0	
13 1 8003		Government Guarantee Fee on Loans	Appendix A	0	
13 1 8004		Economic Development	131.2	(42,000)	
		Sub Total - Recurrent Expenditure		(42,000)	
		Non-Recurrent Expenditure			
13 1 3801		Nil		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(42,000)	
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 8001		Extractive Industry Licenses		1,000	
13 2 8002		Sale of Standpipe Water		50	
		Sub Total - Recurrent Revenue		1,050	
		Non-Recurrent Revenue			
13 2 8501		Contributions / Donations	131.3	1,000	Expenditure GL 14 1 2001 Direct
13 2 8502		Profit (Non Operating) on Local Government House Unit Trust		0	
		Sub Total - Non Recurrent Revenue		1,000	
		TOTAL OPERATING REVENUE		2,050	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 13 - Economic Services	2024/25	Sundry Notes
			Budget Estimate	
			\$	
		NOTES TO SCHEDULE 13 - ECONOMIC SERVICES		
13 1 2501		131.1 Donations - Tourism Tourism & Events Grants Tourism & Events Grants - (Contestable Grant on application for remaining funds after committed support for Bull & Barrel Festival \$10,500; Eaton Foreshore Festival \$3,000; and Dardanup Arts Spectacular \$11,500 - CP044 Res:208-22) Lost & Found Event support \$15,000 in 24/25 Res:84-24 Operational Grant - Ferguson Valley Marketing Inc. <i>+ Operational Costs (Don Hewison Centre +/- \$6,000)</i> Bunbury Geographe Tourism Partnership	(40,000) (23,500) (20,000)	
			(83,500)	
13 1 8004		131.2 Economic Development Bunbury Geographe Economic Alliance Bunbury Geographe Chamber of Commerce and Industry Bunbury Geographe Group of Councils Busselton Margaret River Regional Airport \$2,000 pa for 5 years commencing 18/19 Economic Development Initiatives Technical Services Consultancy to Support Grants Officer	(14,000) (1,000) (500) (2,000) (24,500) 0	Extended One Year
			(42,000)	
		Designated Area Migration Scheme with South West Local Governments	(60,000)	Refer Expend Sch 14 GL 1412001
13 2 8501		131.3 Economic Development Grant Provision	1,000	Refer Expend Sch 14 GL 1412001
			1,000	

Summary		2024/25
Schedule 14 - Other Property & Services		Budget Estimate
		\$
OTHER PROPERTY & SERVICES - SUMMARY		
Operating Expenditure		
Recurrent Expenditure		
Private Works		(3,000)
Administration Overheads		0
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		0
Unclassified		0
Total Recurrent Expenditure		(3,000)
Non-Recurrent Expenditure		
Private Works		0
Administration Overheads		(80,087)
Public Works Overheads		(52,500)
Plant Operation		(10,000)
Salaries & Wages		(80,000)
Unclassified		(10,500)
Total Non-Recurrent Expenditure		(233,087)
Total Operating Expenditure		(236,087)
Operating Revenue		
Recurrent Revenue		
Private Works		3,600
Administration Overheads		72,653
Public Works Overheads		60,000
Plant Operation		0
Salaries & Wages		0
Unclassified		0
Total Recurrent Revenue		136,253
Non-Recurrent Revenue		
Private Works		0
Administration Overheads		768,000
Public Works Overheads		0
Plant Operation		0
Salaries & Wages		80,000
Unclassified		5,000
Total Non-Recurrent Revenue		853,000
Total Operating Revenue		989,253

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		PRIVATE WORKS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Private Works - Sundry		(3,000)	
		Sub Total - Recurrent Expenditure		(3,000)	
		Non-Recurrent Expenditure			
	JOB	Private Works - Government		0	
		Sub Total - Non Recurrent Expenditure		0	
		TOTAL OPERATING EXPENDITURE		(3,000)	
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 1001		Fees & Charges - Private Works (Sundry)		3,600	
		Sub Total - Recurrent Revenue		3,600	
		Non-Recurrent Revenue			
14 2 1501		Fees & Charges - Private Works (Government)		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		3,600	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	Note	2024/25	Sundry Notes
					Budget Estimate	
					\$	
		ADMINISTRATION OVERHEADS				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
14 1 2001		Salaries & Wages			(3,803,504)	
14 1 2027		Superannuation			(557,308)	
14 1 2028		Salaries & Wages - LSL			(40,000)	
14 1 2037		Accrued Leave			(25,000)	
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	0	
14 1 2043		Interest Expense - Loan 73 - Eaton Admin Centre (\$6m)		Appendix A	(254,252)	
14 1 2058		Interest Expense - New Eaton Admin (Loan 74 \$1.5m)		Appendix A	(73,317)	
TBA		Interest Expense - New ERP Loan		Appendix A	(40,000)	
14 1 2044		Government Guarantee Fee on Loan - Loan 73 - Eaton Admin Centre (\$6m)		Appendix A	(39,968)	
14 1 2060		Government Guarantee Fee on Loan - New Eaton Admin (Loan 74 \$1.5m)		Appendix A	(10,184)	
	JOB	Administration Building Maintenance		Appendix C	(551,641)	
14 1 2006		Insurance - General		Appendix I	(110,069)	
14 1 2040		Insurance - Workers Compensation		Appendix I	(257,948)	
14 1 2007		Advertising			(32,000)	
14 1 2008		Office Equipment Maintenance		142.2	(85,329)	Refer to notes at end of this schedule
14 1 2009		Postage & Courier Services			(25,000)	
14 1 2010		Software Upgrades / Purchases		142.3	(5,000)	Refer to notes at end of this schedule
14 1 2011		Equipment (Short Term) Lease Exp / Hire Exp <12 months)		142.5	(10,143)	Refer to notes at end of this schedule
14 1 2045		Lease Interest - Administration Overheads - Buildings		Appendix A	0	
14 1 2046		Lease Interest - Administration Overheads - Furniture & Equipment		Appendix A	(3,003)	
14 1 2012		Staff Recruitment Expenses/Medical Expenses			(43,000)	
14 1 2013		Staff Telephone Allowance			(50)	
14 1 2014		Telephone Expenses Recoverable			(50)	
14 1 2015		Organisational Professional Development			(10,000)	Reallocated refer Appendix J
14 1 2016		Staff Uniforms		Appendix L	(14,324)	
14 1 2017		Fringe Benefits Tax			(55,384)	
14 1 2018		Printing & Stationery			(25,000)	
14 1 2019		Travel & Accommodation - Executive Services		Appendix K	(3,904)	
14 1 2041		Travel & Accommodation - Corporate & Governance Services		Appendix K	(2,034)	
14 1 2039		Staff Training / Conferences / Professional Dev - Executive Services		Appendix J	(5,632)	
14 1 2038		Staff Training / Conferences / Professional Dev - Corporate & Governance Services		Appendix J	(51,714)	
14 1 2021		Records Management			(13,000)	
14 1 2022		Subscriptions / Memberships		142.4	(58,283)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Administration		Appendix B	(55,934)	
14 1 2025		Sundry Expenditure			(3,000)	
14 1 2026		Telephone / Communications Expenses		142.6	(127,875)	
14 1 2030		Employee Assistance Program			(20,000)	
14 1 2031		Software Licensing & Service Expenses		142.1	(1,172,363)	IT Asset Management Plan
14 1 2033		Employee Incentive Expenses			(10,000)	
14 1 2999		Depreciation		Appendix G	(547,020)	
		Sub Total			(8,142,233)	
14 1 2995		Less: Allocated to Schedules			8,142,233	
		Sub Total - Recurrent Expenditure			0	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		ADMINISTRATION OVERHEADS			
		Non-Recurrent Expenditure			
	JOB	Building Special Maintenance - Administration Centres	Appendix D	0	Source: 10 Year Building Plan
14 1 2502		Software Purchases (per 10 Year IT Plan)		(45,087)	Source: 10 Year IT Software Plan
14 1 2503		Contract Relief Staff		(5,000)	
14 1 2504		Minor Assets < \$5,000 - Admin OH		(30,000)	IT Reserve Funded
14 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(80,087)	
		TOTAL OPERATING EXPENDITURE		(80,087)	
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 2001		Reimbursements - Staff Uniforms		100	
14 2 2002		Reimbursements - Telephone		100	
14 2 2003		Reimbursements - Sundry		25,000	
14 2 2004		Fees & Charges - Taxable		25,000	
14 2 2006		Reimbursements - Paid Parental Leave		0	
14 2 2007		Reimbursements - Study Assistance		10,000	
14 2 2008		Lease Fees - Council Administration Centre		12,453	
		Sub Total - Recurrent Revenue		72,653	
		Non-Recurrent Revenue			
14 2 2501		Grants Revenue - Taxable		38,000	Traineeship Grant
14 2 2502		Profit on Sale of Assets		730,000	
14 2 2503		Other Revenue - Admin OH		0	
		Sub Total - Non Recurrent Revenue		768,000	
		TOTAL OPERATING REVENUE		840,653	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		PUBLIC WORKS OVERHEADS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
14 1 4001		Salaries & Wages		(1,394,501)	
14 1 4002		Superannuation		(454,412)	
14 1 4003		Salary Sacrificed Expenditure		0	
14 1 4004		Sick, Holiday, Annual Pay		(248,987)	
14 1 4005		Long Service Leave		(20,000)	
14 1 4030		Accrued Leave		(30,000)	
14 1 4007		Consultants		(2,000)	
14 1 4008		Fringe Benefits Tax		(39,040)	
14 1 4031		Lease Interest - Public Works Overheads - Furniture & Equipment	Appendix A	0	
14 1 4009		Telephone		(12,500)	
14 1 4011		Staff Uniforms (Inside Staff)	Appendix L	(2,948)	
14 1 4012		Advertising		(6,000)	
14 1 4013		Protective Clothing - Public Works		(11,000)	
14 1 4014		Printing & Stationery		(500)	
14 1 4015		Occupational Health & Safety	144.4	(28,527)	Refer to notes at end of this schedule
14 1 4016		Staff Travel & Accommodation	Appendix K	(1,693)	
14 1 4017		Staff Training / Conferences / Professional Dev - Administration	Appendix J	(31,450)	
14 1 4020	JOB	Staff Training / Conferences / Professional Dev - Works		(59,020)	
14 1 4024		Equipment Maintenance		(500)	
		Software Licensing	144.1	0	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Public Works Staff	Appendix B	(67,326)	
	PLANT	Sundry Plant & Trailers	Appendix B	(71,496)	
14 1 4599		Depreciation	Appendix G	(297)	
14 1 4029		Allocation of Administration Overheads		(2,442,670)	
		Sub Total		(4,924,868)	
14 1 4997		Less: Allocated to Works		4,924,868	
		Sub Total - Recurrent Expenditure		0.00	
		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		(2,500)	
14 1 4504		Contracted Relief Staff - Public Works		(5,000)	
14 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		Sub Total - Non Recurrent Expenditure		(52,500)	
		TOTAL OPERATING EXPENDITURE		(52,500)	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		PUBLIC WORKS OVERHEADS			
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 4001		Reimbursements	144.3	10,000	Refer to notes at end of this schedule
14 2 4002		Engineering Supervision Fees		30,000	
14 2 4003		Fees & Charges		20,000	
		Sub Total - Recurrent Revenue		60,000	
		Non-Recurrent Revenue			
14 2 4501		Nil		0	
		Sub Total - Non Recurrent Revenue		0	
		TOTAL OPERATING REVENUE		60,000	

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		PLANT OPERATION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
1415001	PLANT	Fuel & Oil	Appendix B	(195,032)	
1415002	PLANT	Tyres & Tubes	Appendix B	(23,685)	
1415003	PLANT	Parts & Repairs	Appendix B	(144,830)	
1415004	PLANT	Repair Wages	Appendix B	(27,398)	
1415005	PLANT	Licenses	Appendix B	(16,675)	
1415006	PLANT	Insurance	Appendix B	(35,610)	
1415098	PLANT	Depreciation	Appendix B	(229,400)	
		Sub Total		(672,629)	
1415099		Less: Allocated to Works		672,629	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
14 1 5501		Minor Assets < \$5,000 - Plant		(10,000)	
		Sub Total - Non Recurrent Expenditure		(10,000)	
		TOTAL OPERATING EXPENDITURE		(10,000)	
		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	

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Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2024/25	Sundry Notes
				Budget Estimate	
				\$	
		SALARIES & WAGES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
14 1 6001		Gross Salaries & Wages		(10,717,922)	
		Sub Total		(10,717,922)	
14 1 6002		Less: Allocated		10,717,922	
		Sub Total - Recurrent Expenditure		0	
		Non-Recurrent Expenditure			
14 1 6501		Salaries & Wages - Workers Compensation		(40,000)	
14 1 6502		Unallocated Salaries & Wages		0	
14 1 6503		Salaries & Wages - Paid Parental Leave		(40,000)	
		Sub Total - Non Recurrent Expenditure		(80,000)	
		TOTAL OPERATING EXPENDITURE		(80,000)	
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 6001		Nil		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
14 2 6501		Reimbursements - Workers Compensation		40,000	
14 2 6503		Reimbursements - Paid Parental Leave - Govt Funded		40,000	
		Sub Total - Non Recurrent Revenue		80,000	
		TOTAL OPERATING REVENUE		80,000	

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Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2024/25	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		(10,000)	
14 1 8505		Unpaid Insurance Claims		(500)	
		Sub Total - Non Recurrent Expenditure		(10,500)	
		TOTAL OPERATING EXPENDITURE		(10,500)	
		OPERATING REVENUE			
		Recurrent Revenue			
		Nil		0	
		Sub Total - Recurrent Revenue		0	
		Non-Recurrent Revenue			
14 2 8501		Insurance Claim Revenue		5,000	
		Sub Total - Non Recurrent Revenue		5,000	
		TOTAL OPERATING REVENUE		5,000	

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Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2024/25	
			Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES	\$	
14 1 2031	142.1	Software Licensing & Service Expenses Per 10 Year IT Plan - Software (Annual Licensing and Software as a Service) Reserve funded (1,126,672) Eaton Recreation Centre CRM Software - 24/25 Budget Request Reserve funded (35,000) Social Pinpoint Software (moved from GL 141 4024) (10,691)		IT Asset Management Plan
			(1,172,363)	
14 1 2008	142.2	Office Equipment Maintenance Sundry Replacement of Computer Equipment Photocopier Copy (Meter) Expenses - Managed Services Contract with Scope - 4yrs commencing 2022/23 (IT Reserve funded) Reserve funded (5,250) Wireless Networking Mast Lease (68,248) IT Contract Support (6,831) (5,000)		
			(85,329)	IT Reserve Funded
14 1 2010	142.3	Software Upgrades / Purchases Sundry Software Purchases	(5,000)	
			(5,000)	
14 1 2022	142.4	Subscriptions & Memberships Professional Memberships (8,798) WALGA (Salary & Workforce Survey, Employee Relations, Tax Services, Environmental Planning Tool, Governance Services, Association membership, SW Zone membership, Procurement Services, Local Law Services) IT Vision User Group (37,260) Australia Day Council (700) Cemeteries Association (662) Records & Information Management Professionals Association of WA (135) Mailchimp e-newsletter (600) Australian Standards (2,174) Genesis Accounting (1,500) GISSA International - Data/Metadata Spec Annual Support Subscription (2,070) Business Excellence Australia (2,484) Sundry (1,400) (500)		Indexed - CPI <

(Appendix ORD: 12.4.2A)

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2024/25		Sundry Notes
			Budget Estimate		
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES		\$	
14 1 2011	142.5	Equipment Lease (<12 months) / Hire Expenditure Equipment Lease (<12 months) / Hire Expenditure		(10,143)	
				(10,143)	
14 1 2026	142.6	Telephone / Communications Expenses Point to Point Microwave & Internet Service \$2,630.00 per month After Hours Call Centre Service \$460.00 per month Internet Service \$165.00 per month Telephone lines - Eaton and Dardanup offices, library link NBN EE Data Service - all combined sites Previously Data Service - Exetel \$1,250 per month Mobile Device Plans - Mobile Phones Mobile Device Plans - iPads Sundry Services		0 (5,713) 0 (67,275) (35,190) (8,280) (6,417) (5,000)	Indexed - CPI Indexed - CPI x Growth Indexed - CPI x Growth
				(127,875)	
14 1 4024	144.1	Software Licensing - Public Works AutoCad (moved to Software Licensing) Social Pinpoint Software (moved to Software Licensing)		0 0	
				0	
14 1 4502	144.2	Consultants Drone Services Sundry		(5,000) (40,000)	
				(45,000)	
14 2 4001	144.3	Reimbursements - Public Works Sundry ie LSL Reimbursements		10,000	
				10,000	

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Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2024/25	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES	\$	
14 1 4015		144.4 Occupational Health & Safety Safety Equipment ie: first aid kits, safety posters, sharp containers, etc Compliance Inspections Compliance Reporting OSH Manual Review Chem Alert Subscription Consultants - Staff Training MSDS Revision	(10,500) (1,000) (500) (5,121) (4,806) (5,150) (1,450)	
			(28,527)	
14 1 4501		144.5 Software Purchase - Public Works Nil	0	
			0	

New Borrowings		
Account		2024/25 Budget Estimate
Number		
14 4 2009	ERP System	1,600,000
		1,600,000

New Community / Self Supporting Loans		
Account		2024/25 Budget Estimate
Number		
11 3 3011	Eaton Bowling Club	0
	SSL*	0

* SSL = Self Supporting Loan

Borrowings Principal Repayments			
Account			2024/25 Budget Estimate
Number			
Existing Loans			
	Loan #		
11 3 4003	Eaton Rec Ctr	59	0
13 3 8002	Gravel Pit Purchase	61	0
11 3 4006	Rec Ctr Extensions	63	0
14 3 2014	Eaton Office Extension	65	0
12 3 2008	Land - Depot	66	(68,881)
11 3 4008	Rec Ctr Gym Equipment	68	0
11 3 1003	Glen Huon Oval Club Rooms	69	(47,940)
10 3 6008	Developer Contribution Plan - Wanju and Waterloo Industrial Park	70	(73,340)
10 3 1007	Waste Bins - 3 Bin System	71	(44,821)
11 3 1014	Pratt Road Club Rooms	72	(22,854)
14 3 2012	Library/Admin Centre - Eaton - Part 1 (1st Loan)	73	(200,548)
Total Existing Loans			(458,384)
Proposed Loans			
14 3 2033	2023/24 BAMP Loans - Administration Centre - Eaton (2nd Loan \$1.5m)	New (74)	(46,192)
	ERP System	New	(36,444)
Total Proposed Loans			(82,636)
Total Borrowing Principal Repayments			(541,020)

Self Supporting / Community Loan Principal Repayment Income		
Account		2024/25
Number		Budget
		Estimate
NIL		
Total SSL		0

Repayment - Prepaid Infrastructure		
Account		2024/25
Number		Budget
		Estimate
1232010	Nil	0
Total		0

Lease Principal Repayments		
Account	Note	2024/25
Number	Number	Budget Estimate
Existing Leases		
Sch 5 Law, Order, Public Safety		
05 3 1004 - Fire Prevention		
Nil	1.1	0
Sch 10 Community Amenities		
10 3 1009 - Sanitation - Household		
Lease Principal Repayment - Sanitation / Household - Land	1.2	(12,334)
Recreation and Culture		
11 3 4009 - Eaton Recreation Centre		
Lease Principal Repayment - Eaton Recreation Centre - Furniture & Equipment	1.3	(45,331)
- Eaton Community Library		
11 3 6006 Lease Principal Repayment - Eaton Community Library - Furniture & Equipment	1.4	0
Transport		
12 3 1022 - Depot		
Lease Principal Repayment - Streets, Roads, Bridges, Depots - Furniture & Equipment	1.5	0
Other Property and Services		
14 3 2019 - Administration Overheads		
Lease Principal Repayment - Administration Overheads - Buildings	1.6	0
14 3 2032 Lease Principal Repayment - Administration Overheads - Furniture & Equipment	1.7	(46,691)
- Public Works Overheads		
14 3 4006 Lease Principal Repayment - Public Works Overheads - Furniture & Equipment	1.8	0
Sub-Total Existing Leases		(104,356)
Proposed Leases		
Refer to Notes		0
Total Leasing Principal Repayments		(104,356)

(Appendix ORD: 12.4.2A)

Lease Notes						
Account Number	Program / Asset Class	Lease Information	Details	Lease Reference/C	Lease Number	Note
05 3 1004	LAW, ORDER & PUBLIC SAFETY					
	Motor Vehicle Lease - Fire Control					
	Nil					0
	TOTAL Motor Vehicle Lease - Fire Control					1.1 0
10 3 1009	COMMUNITY AMENITIES					
	Land Lease - Sanitation / Household Waste					
		Lease of Lot 81 Banksia Road (Transfer		2		(12,334)
	TOTAL Land Lease - Sanitation - Household					1.2 (12,334)
11 3 4009	RECREATION AND CULTURE					
	Furniture & Equipment Lease - Eaton Recreation Centre					
		ERC Cardio Equipment	Contract: E6N	18		(45,331)
	TOTAL Furniture & Equipment Lease - Eaton Recreation Centre					1.3 (45,331)
11 3 6006	Furniture & Equipment Lease - Eaton Community Library					
	Nil					0
	TOTAL Furniture & Equipment Lease - Eaton Community Library					1.4 0
12 3 1022	TRANSPORT					
	Furniture & Equipment Lease - Transport					
	Nil					0
	TOTAL Furniture & Equipment Lease - Streets, Roads, Bridges, Depots					1.5 0
14 3 2019	OTHER PROPERTY & SERVICES					
	Buildings Lease - Administration Overheads					
	Nil					0
	TOTAL Building Lease - Administration Overheads					1.6 0

(Appendix ORD: 12.4.2A)

Lease Notes						
Account Number	Program / Asset Class	Lease Information	Details	Lease Reference / Contract	Lease Number	Note
14 3 2032	Furniture & Equipment Lease - Administration Overheads					
		IT AMP Leases - Various IT Equipment				(46,691)
14 3 2032	TOTAL Furniture & Equipment Lease - Administration Overheads				1.7	(46,691)
14 3 4006	Furniture & Equipment Lease - Public Works Overheads					0
		Nil				
	TOTAL Furniture & Equipment Lease - Public Works Overheads				1.8	0
	TOTAL PRINCIPAL LEASE REPAYMENTS					(104,356)

2024/25 Budget Estimate TRANSPORT CAPITAL UPGRADES																						
	Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council	
15.0%																						
Upgrades - Roads																						
J12926	Henty Road	0	0	0	0	0	19,000	0	19,000	19,000										19,000	0	
J12927	Busher Road	0	0	0	0	0	441,350	0	441,350					294,000			147,350			441,350	0	
J12928	Golding Crescent	0	0	0	0	0	66,000	0	66,000	66,000										66,000	0	
J12929	Council Drive Improvements	0	0	0	0	0	170,000	0	170,000	170,000										170,000	0	
J12908	Staff Design Costs - Other Road Construction - 43% Road Proj	0	0	0	0	0	0	0	0											0	0	
Carry Forward Projects - Capital Upgrades																						
J12904	Pratt Road Modifications (Eaton Bowling Club Car Parks)	0	0	0	0	0	256,269	0	256,269		256,269									256,269	0	
		0	0	0	0	0	952,619	0	952,619	255,000	256,269	0	0	294,000	0	0	147,350	0	0	952,619	0	
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																						
J12595	Bus Shelter	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	
Upgrades - Drainage																						
Nil		0	0	0	0	0	0	0	0											0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sub Total - Upgrades										0	0	0	0	294,000	0	0	147,350	0	0	952,619	0	

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

(Appendix ORD: 12.4.2A)

2024/25 Budget Estimate																							
TRANSPORT CAPITAL EXPANSION																							
	Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council		
Capital Expansion - Roads																							
J12657	Eaton Drive	0	0	0	0	0	2,282,126	0	2,282,126	446,126			316,000	1,520,000				0		2,282,126		0	
		0	0	0	0	0	2,282,126	0	2,282,126	446,126	0	0	316,000	1,520,000	0	0	0	0	0	2,282,126		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	0		0	
Capital Expansion - Ancillary Street Lighting																							
Carry Forward Projects - Ancillary NIL		0	0	0	0	0	0	0	0											0		0	
		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0		0	
Capital Expansion - Dual Use Paths																							
Dual Use Paths																							
J12691	Cudliss Street - Hands Ave to Ann St	0	0		0	0	66,215	0	66,215	66,215										66,215		0	
J12692	Recreation Drive - New Pedestrian Crossing Near Finch Way	0	0		0	0	10,000	0	10,000	10,000										10,000		0	
Carry Forward Projects - Dual Use Paths																							
		0	0	0	0	0	0	0	0											0		0	
		0	0	0	0	0	76,215	0	76,215	76,215	0	0	0	0	0	0	0	0	0	76,215		0	
Capital Expansion - Drainage																							
	Nil	0	0	0	0	0	0	0	0											0		0	
		0	0	0	0	0	0	0	0											0		0	
		0	0	0	0	0	0	0	0											0		0	
		0	0	0	0	0	0	0	0											0		0	
		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0		0	
Sub Total - Capital Expansion		0	0	0	0	0	2,358,341	0	2,358,341	522,341	0	0	316,000	1,520,000	0	0	0	0	0	2,358,341		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

(Appendix ORD: 12.4.2A)

2024/25
Budget Estimate
TRANSPORT MAINTENANCE

			Employee	Overheads	Design &	Design &	Plant	Stores	Goods &	Utilities	Total	Reserve	C/fwd	Unspent	Roads to	RRG	Black	Pathways	Spec Proj	JTPS	Contrib	Total	Net Cost		
			Costs	352%	PM Staff	PM OH		Issues	Services		Expenditure	Transfer	Projects	Grants	Recovery		Spot	Grants	Grants		to Works	Income	to Council		
Maintenance - Roads																									
Rural																									
Refer RM	Road Maintenance - Gravel	Refer Job No. List	210,412	740,903	0	0	199,354	0	303,343	0	1,454,012												0	1,454,012	
Refer RM	Road Maintenance - Sealed	Refer Job No. List	170,000	598,604	0	0	76,500	0	221,000	0	1,066,104												0	1,066,104	
Refer RM	Road Maintenance - Formed	Refer Job No. List	1,000	3,521	0	0	450	0	1,300	0	6,271												0	6,271	
Townsites																									
Refer RM	Road Maintenance - Townsites	Refer Job No. List	15,626	55,022	0	0	2,250	0	6,500	0	79,398												0	79,398	
Total			397,038	1,398,050	0	0	278,554	0	532,143	0	2,605,785	0	0	0	0	0	0	0	0	0	0	0	0	2,605,785	
Maintenance - Bridges																									
J12115	Bridge Maintenance - Rural		3,326	11,712	0	0	740	0	106,458	0	122,236												0	122,236	
J12116	Bridge Maintenance - Townsites		120	423	0	0	10	0	61,470	0	62,023												0	62,023	
Total			3,446	12,134	0	0	750	0	167,928	0	184,258	0	0	0	0	0	0	0	0	0	0	0	0	184,258	
Maintenance - Ancillary																									
Rural																									
J12120	Ancillary Maintenance - Rural		8,000	28,170	0	0	1,500	0	17,472	0	55,142												0	55,142	
J12121	Road Signs - Rural		685	2,412	0	0	750	0	7,204	0	11,051												0	11,051	
Townsites																									
J12125	Ancillary Maintenance - Townsites		2,110	7,430	0	0	536	158	31,645	0	41,879												0	41,879	
J12129	Dual Use Paths / Pathways Maintenance		632	2,225	0	0	90	0	466	0	3,413												0	3,413	
J12126	Lighting - Townsites (includes Lighting \$5,000 Hands/Cudliss)		75	264	0	0	34	0	8,912	346,574	355,859												0	355,859	
J12127	Road Signs - Townsites		1,534	5,402	0	0	577	0	6,654	0	14,167												0	14,167	
Total			13,036	45,902	0	0	3,487	158	72,353	346,574	481,510	0	0	0	0	0	0	0	0	0	0	0	0	481,510	
Directional Signage																									
J12005	Directional Signage		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 - Maintenance			413,520	1,456,087	0	0	282,791	158	772,424	346,574	3,271,554	0	0	0	0	0	0	0	0	0	0	0	0	3,271,554	

(Appendix ORD: 12.4.2A)

2024/25 Budget Estimate TRANSPORT RENEWALS

	Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council
Renewals - Roads																					
J12831 BORR - Impacted Local Roads	0	0	0	0	0	0	50,000	0	50,000	50,000										50,000	0
J12828 Staff Design Costs - Other Road Construction - 43% Road Proj	0	0	0	0	0	0	0	0	0	0										0	0
<i>Carry Forward Projects - Road Renewals</i>																					
<i>Nil</i>	0	0	0	0	0	0	0	0	0											0	0
Total	0	0	0	0	0	0	50,000	0	50,000	50,000	0	0	0	0	0	0	0	0	0	50,000	0
Renewals - Bridges																					
<i>Nil</i>	0	0	0	0	0	0	0	0	0											0	0
<i>Carry Forward Projects - Bridge Renewals</i>																					
<i>Nil</i>	0	0	0	0	0	0	0	0	0											0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewals - Pathways																					
J12693 Millbridge Blvd - Hunter Park	0	0	0	0	0	0	50,000	0	50,000	50,000										50,000	0
J12694 Pratt Road Reserve - Watson Reserve	0	0	0	0	0	0	100,000	0	100,000	100,000										100,000	0
J12695 Alice Court - Millars Creek Main Path (West)	0	0	0	0	0	0	8,960	0	8,960	8,960										8,960	0
<i>Carry Forward Projects - Pathway Renewals</i>																					
J12921 Crampton Avenue (Millard Street - Sanford Way)	0	0	0	0	0	0	51,500	0	51,500		51,500									51,500	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	0	0	0	0	0	0	210,460	0	210,460	158,960	51,500	0	0	0	0	0	0	0	0	210,460	0
Sub Total - Renewals	0	0	0	0	0	0	260,460	0	260,460	208,960	51,500	0	0	0	0	0	0	0	0	260,460	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	413,520	1,456,087	0	0	282,791	158	4,343,844	346,574	6,842,974	986,301	307,769	0	316,000	1,814,000	0	0	147,350	0	0	3,571,420	3,271,554
Total (Excl Maintenance)	0	0	0	0	0	0	3,571,420	0	3,571,420	986,301	307,769	0	316,000	1,814,000	0	0	147,350	0	0	3,571,420	0

(Appendix ORD: 12.4.2A)

Budget Estimate 2024/25 LAND DEVELOPMENT & BUILDING CONSTRUCTION																					
Job #	Description	Expenditure Classification	Notes	Salaries & Wages	Over Heads 122%	Design & PM Staff OH 15%	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Unspent Grants Reserve	Grant GLs	Sale of Land Append H	Contributi ons / Other GLs	Total Income	Net Cost	Sundry Notes	
Sch 7 - Health Administration																					
J07101	Eaton Family Centre			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
											0										
Sch 5 - Law & Order																					
J05005	West Dardanup Bushfire Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J05024	Burekup Bushfire Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J05009	Ferguson Bushfire Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J05026	Dardanup Central Bushfire Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J05006	Waterloo Bushfire Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J05023	Wellington Mills Bushfire Brigade Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J05025	Joshua Crooked Brook BFB Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J05026	Dardanup Central Bushfire Station - Sealing to Building Surrounds (Car Park)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J05007	Upper Ferguson Busfire Brigade Station			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
											0										
Sch 8 - Senior Citizens Centres																					
J08101	Eaton Senior Citizens Centre			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
											0										
Sch 10 - Public Toilets																					
J10301	Eaton Foreshore Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J10302	Millbridge Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J10305	Wells Recreation Reserve Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J10306	Watson Street Reserve Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J10303	Dardanup Oval Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J10304	Wellington Mill Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J10307	Gnomesville Public Toilets Cfwd Artwork Installation			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J10308	Charlotte Street Public Toilets (Cfwd)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J10309	Don Hewison Centre Public Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J10310	Burekup Hall Public Toilets			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
											0										
Sch 10 - Refuse Site																					
J10101	Banksia Road Transfer Station - Site Works/Container (C'fwd)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
											0										
Sch 11 - Public Halls & Civic Centres																					
J11711	Eaton Hall			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J11708	Dardanup Hall	Renewal	Cfwd - 6	0	0	0	0	0	0	113,612	113,612	0	113,612	0	0	0	0	113,612	0	0	Renewals
J11713	Dardanup Community Centre			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J11705	Don Hewison Centre	Renewal	1	0	0	0	0	0	0	5,000	5,000	5,000	0	0	0	0	0	5,000	0	0	Renewals
J11712	Ferguson Hall			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J11710	Burekup Hall			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J11714	CWA Hall			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
J11715	Waterloo Hall			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Renewals
											118,612										

(Appendix ORD: 12.4.2A)

Budget Estimate 2024/25 LAND DEVELOPMENT & BUILDING CONSTRUCTION																					
Job #	Description	Notes	Salaries & Wages	Overheads	Design & PM Staff	Design & PM Staff OH	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Unspent Grants Reserve	Grant GLs	Sale of Land Append H	Contributions / Other	Total Income	Net Cost	Sundry Notes	
				122%	15%																
Sch 11 - Sporting Facilities																					
J11645	Glen Huon Football Club Rooms (Pavilion)		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	Renewals	
J11646	Glen Huon Football Change Rooms		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	Renewals	
J11647	Glen Huon Softball Club Rooms (Pavilion)		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	Renewals	
J11508	Land Purchase - Cadell Park		0	0	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	0	0		
J11593	Burekup Tennis Courts & Rooms		0	0	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	0	0		
J11620	Dardanup Equestrian Centre		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
J11621	Wells Recreation Reserve Sporting Hard Courts		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
J11576	Eaton Skate Park		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
J11644	Pump Track Skate Park		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
J11622	Eaton Bowling Club Room		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
J11607	Eaton Oval Club Rooms - R&J Fishwick Pavilion (C/fwd)		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
J11623	Eaton Oval Sporting Hard Courts		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
J11639	Wells Recreation Reserve Club Rooms / Change Rooms		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	Renewals	
J11608	Eaton Tennis Courts		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
J11609	Eaton Basketball Courts	3	0	0	0	0	0	0	12,300	12,300	12,300	0	0	0	0	0	0	0	12,300	0	Renewals
J11648	Burekup Pavilion		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
J11656	Sport Lighting		0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
										12,300											
Sch 11 - Eaton Recreation Centre																					
J11801	Eaton Recreation Centre	Upgrade/Renewal	2	0	0	0	0	0	641,508	641,508	15,320	297,800	0	0	328,388	0	0	641,508	0		
J11657	ERC Car Park Light Poles			0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
										641,508											
Sch 12 - Depots																					
J12011	Works Depot - Martin Pelusey			0	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	0		
J12013	Dard Works Depot - Decommission			0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
										0											
Sch 13 - Tourism																					
J13003	Gnomesville Land Purchase			0	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	0		
J13004	Millars Creek Tourist Bay (Tourist Bay Upgrades)			0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
										0											
Sch 14 - Administration Centres																					
J14322	Administration / Library Building Project	New/Improvements	4	0	0	0	0	0	476,783	476,783	0	476,783	0	0	0	0	0	476,783	0		
J14321	Dardanup Office			0	0	0	0	0	0	0		0	0	0	0	0	0	0	0		
J14325	Staff Design Costs - Other Building Construction	Combined	5	0	0	24,009	3,601	0	0	27,610		0	0	0	0	0	0	0	27,610	Combined	
										504,393											
TOTAL				0	0	24,009	3,602	0	0	1,249,203	1,276,814	32,620	888,195	0	0	328,388	0	0	1,249,203	27,610	

(Appendix ORD: 12.4.2A)

Budget Estimate 2024/25 LAND DEVELOPMENT & BUILDING CONSTRUCTION				
Notes	Budget	Project	Further Information	
1	\$5,000	Don Hewison Centre	External Fabric / Interior Finishes - Repaint	Renewal
2	\$218,842	ERC	External Fabric / Interior Finishes - Repaint - (part Grant Funded \$203,522)	Renewal
2	\$422,666	ERC	ERC Toilets/Change Rooms Refurbishment (part Grant Funded \$124,866)	New/Improvements
3	\$12,300	Eaton Basketball Courts	Replace Basketball Hoops (Equipment) to Ground Floor External	Renewal
4	\$476,783	Administration / Library Building Project		New/Improvements
5	\$27,610	Staff Design Costs - Other Building Construction - 57% Building Projects		Combined
	<u>\$1,163,201</u>			
<i>Carry Forward Projects</i>				
6	\$113,612	Dardanup Hall	Urgent Repairs	Renewal
	<u>\$113,612</u>			
	<u>\$ 1,276,813</u>	Total Building Construction Projects		
	\$899,449	New/Improvements		
	\$349,754	Preservation/Renewal		
	<u>\$27,610</u>	Staff Design Costs - Other Road Construction - 57% Building Projects (New)		
	<u>\$1,276,813</u>	Total Building Construction Projects		

(Appendix ORD: 12.4.2A)

2024/25 PARKS & RESERVES CONSTRUCTION EXPENDITURE

Job #	Description	Notes	Salaries & Wages	Overheads	Plant	Stores Issues	Good & Services	TOTAL	P&G Reserve	C/fwd Project Reserve	Unspent SAR Reserve	POS Trust OR Reserve	Grants	Other (Contribut ions)	Spec Area Rate	Total Income	Net Cost	Sundry Notes	
122%									11 2 3501 11 2 3504 11 2 3009										
J11667	Gascoyne Circle Play Area	Renewal	1	0	0	0	0	5,000	5,000	5,000	0	0	0	0	0	0	5,000	0	Source: Parks & Reserves Asset Plan
J11668	Parkridge - Tree Planting	Upgrade	2	0	0	0	0	18,255	18,255	0	0	0	18,255	0	0	0	18,255	0	Source: Parks & Reserves Asset Plan
J11669	Parks Renewals	Renewal	3	0	0	0	0	54,700	54,700	54,700	0	0	0	0	0	0	54,700	0	Source: Parks & Reserves Asset Plan
J11670	Renew Plantings	Renewal	4	0	0	0	0	9,846	9,846	9,846	0	0	0	0	0	0	9,846	0	Source: Parks & Reserves Asset Plan
J11671	Burekup Cricket Club - Burekup Oval Drainage Improve.	New	5	0	0	0	0	37,513	37,513	37,513	0	0	0	0	0	0	37,513	0	Source: Parks & Reserves Asset Plan
J11672	Burekup Oval Bollards and chain gate	New	6	0	0	0	0	15,000	15,000	15,000	0	0	0	0	0	0	15,000	0	Source: Parks & Reserves Asset Plan
J11673	Burekup Cricket Club - 3rd Nets Conditional *	New	7	0	0	0	0	12,263	12,263	12,263	0	0	0	0	0	0	12,263	0	Source: Parks & Reserves Asset Plan
* (Subject to Council only contributing up to 50% of \$24,526 cost)																			
Carry Forward Projects																			
J11665	Eaton Foreshore Bore - Tendered Works	Upgrade	Cfwd - 8	0	0	0	0	527,500	527,500	0	89,833	437,667	0	0	0	0	527,500	0	
J11661	Eaton Foreshore Bore & Landscaping Improvements	Expansion	Cfwd - 9	0	0	0	0	47,519	47,519	0	47,519	0	0	0	0	0	47,519	0	
J11662	Eaton Drive Islands & Verges	Upgrade	Cfwd - 10	0	0	0	0	47,475	47,475	0	47,475	0	0	0	0	0	47,475	0	
J11659	Glen Huon Oval (Fencing Reinstatement)	Upgrade	Cfwd - 11	0	0	0	0	52,300	52,300	0	52,300	0	0	0	0	0	52,300	0	
TOTAL				0	0	0	0	827,371	827,371	134,322	237,127	437,667	18,255	0	0	0	827,371	0	

(Appendix ORD: 12.4.2A)

PARKS & RESERVES CONSTRUCTION EXPENDITURE

Notes				
PRAMP	1	Gascoyne Circle Play Area	5,000	69,546 Renewal
PRAMP	2	Parkridge - Tree Planting	18,255 Contrib. to Works Res	18,255 Upgrade
PRAMP	3	Parks Renewals	54,700	64,776 New
PRAMP	4	Renew Plantings	9,846	0 Expansion
IPC Request	5	Burekup Cricket Club - Burekup Oval Drainage Improve.	37,513	
IPC Request	6	Burekup Oval Bollards and chain gate	15,000	
IPC Request	7	Burekup Cricket Club - 3rd Nets Conditional *	12,263	
Cfwd	8	Eaton Foreshore	527,500	0 Renewal - Carry Forward
Cfwd	9	Eaton Foreshore Bore & Landscaping Improvements	47,519	627,275 Upgrade - Carry Forward
Cfwd	10	Eaton Drive Islands & Verges	47,475	0 New - Carry Forward
Cfwd	11	Glen Huon Oval (Fencing Reinstatement)	52,300	47,519 Expansion - Carry Forward
			827,371	827,371 TOTAL
			Total	152,577 Per PRAMP (excl Carry Forwards) & IPC Approved Projects

(Appendix ORD: 12.4.2A)

VEHICLE ACQUISITIONS EXPENDITURE				
Account				2024/25 Budget Estimate
Number				\$
05 3 1002	Schedule 5 - Fire Prevention			
	BFB Appliance	Not included in Reserve *	*	(293,826)
		Refer GL 05 1 2502 Expense		(293,826)
		Refer GL 05 2 2502 Revenue		
05 3 3002	Schedule 5 - Ranger Services			
	Ute Senior Ranger 1	DA8222		0
	Ute Ranger 2	DA9287		0
				0
07 3 4002	Schedule 7 - Health Administration			
	Principal EHO	DA9605		(37,152)
				(37,152)
08 3 7003	Schedule 8 - Culture & Community Services			
	MP&CE	DA997 (Was: 1CUW501)		0
				0
10 3 6002	Schedule 10 - Town Planning			
	Director Sustainable Development	DA10408	Carry forward from 23/24	(73,272)
	Manager Development Services	DA004		(46,440)
	Principal Planning Officer	DA329		(37,152)
				(156,864)
11 3 3003	Schedule 11 - Parks & Reserves			
	Ute P&G Supervisor	DA005		0
	Works Ute (Leading Hand)	DA994 (Was: DA10214)		0
	Works Ute	DA996 (Was: DA9279)		0
	Works Ute	DA993 (Was DA9406)		0
	Works Crew Cab Ute	DA995 (Was: DA9136)		0
	Works Cab Chassis Ute	DA648		0
	Quad Bike	DA8979		0
	Trailer	1TJU113		0
	Trailer	ITBF 066		0
	Truck Trailer	DA 4607		0
	Backhoe Loader	NEW		0
	Mower	DA10105		0
	Trailer (Ride on Mower)	DA9429		0
	Tractor	DA 9781		0
	Tip Truck	DA9219		(133,750)
	3T Truck	DA9581		(69,918)
	3T Tuck			0
	Hydraulic Brush Grapple (P056B)			0
	Forklift 2.5T (SV036)			0
	Slasher			0
	Tipping Trailer	NEW		0
				(203,668)
11 3 4007	Schedule 11 - Recreation Centre			
	Manager Recreation Centre	DA563		(46,440)
				(46,440)
12 3 2003	Schedule 12 - Transport			
	Fuel Ute	DA8200		0
	Ute Public Works Supervisor	DA613 (Was: DA8170)		0
	Works Ute	DA588	Carry forward from 23/24	(53,009)
	Tray Top Truck	DA8457		(191,708)
	Handyman Ute	DA988 (Was: DA8514)		0
	Tip Truck	DA628		0
	Tip Truck	DA9513		0
	Tip Truck	DA325	Carry forward from 23/24	(238,990)
	Trailer	1TNK239		0
	Trailer	1TMX 106		0
	Trailer	1TMX103		0
	Trailer	DA4311		0
	Trailer	1TCK914		0
	Trailer	1TFN139		0
	Trailer Mounted Message Board	1TPB147		0
	Loader	DA873		0
	Loader (Backhoe New in 21/22)	DA2833		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	DA987 (Was: DA10440)		0
				(483,707)

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VEHICLE ACQUISITIONS EXPENDITURE				
Account				2024/25 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	0DA		(73,272)
	Deputy CEO	DA10181		(73,272)
	Manager Information Services	DA9668		(46,440)
	Manager Gov & HR Services	008 DA	Carry forward from 23/24	(46,440)
	Manager Financial Services	DA0		(46,440)
	Manager Governance	-		0
				(285,864)
14 3 4001	Schedule 14 - Public Works Overheads			
	Director Engineering Services	-		0
	Manager - Infra. Planning & Design	DA1314		0
Ute	Engineering Compliance Officer	DA9376		0
	Manager - Operations	DA955		(46,440)
Ute	Development Engineer	DA429		(37,152)
	Manager - Assets	DA 10091		0
Van	Senior Project Officer / PACE	DA10817		0
				(83,592)
Excluding DFES funded BFB Vehicles				(1,297,287)

PLANT & EQUIPMENT ACQUISITIONS EXPENDITURE		
Account Number	Description	2024/25 Budget Estimate
		\$
05 3 1001	Schedule 5 - Fire Prevention (DFES Funded)	
	Nil	0
		0
05 3 2001	Schedule 5 - Fire Prevention (DFES Funded \$1,000 - \$2,999)	
		0
		0
10 3 1001	Schedule 10 - Sanitation / Refuse Site	
	Refuse Bins Indexed - Growth	0
	Recycling Bins /3 Bins System Indexed - Growth	0
		0
11 3 3002	Schedule 11 - Parks & Reserves	
	Small Plant & Equipment Plan (Reserve Funded)	(10,000)
		(10,000)
12 3 2006	Schedule 12 - Roads	
	Sundry Equipment	0
		0
	TOTAL	(10,000)

(Appendix ORD: 12.4.2A)

FURNITURE & FITTINGS ACQUISITIONS EXPENDITURE			
Account	Description		2024/25 Budget Estimate
Number			
04 3 1001	Schedule 4 - Members of Council		\$
	Meeting equipment for Chambers		0
	Sundry Furniture & Equipment	New	(5,000)
			(5,000)
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		
	Make It Space - C/Fwd Unspent Grant Funded Expenditure (Lotterywest)		(21,000)
			(21,000)
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 (ERC Reserve Funded)	Renewal	(58,400)
	Equipment per 10yr Recreation Centre Asset Plan (ERC Reserve Funded)	New	0
	Sundry Furniture & Equipment (ERC Reserve Funded)	Renewal	(5,500)
			(63,900)
11 3 6001	Schedule 11 - Library - Eaton		
	Furniture	Renewal	0
			0

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FURNITURE & FITTINGS ACQUISITIONS EXPENDITURE		
Account	Description	2024/25 Budget Estimate
Number		
		\$
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 IT Equipment per 10 Year IT Asset Plan - ERP Office / Library IT Expenditure Furniture & Equipment	Renewal (231,400) (520,000) New 0 New (5,000) (756,400)
14 3 4004	Schedule 14 - Public Works Overheads Survey Equipment Sundry Furniture & Equipment	New 0 (5,000) (5,000)
	TOTAL	(851,300)

(Appendix ORD: 12.4.2A)

TRANSFER TO RESERVES EXPENDITURE

Account	Description	2024/25 Budget Estimate	Notes
Number			
03 3 1005	Asset / Rates Revaluation Reserve	\$	
	Asset / Rates Revaluation Reserve	70,000	
	Reserve Interest Allocation	15,947	Interest Revenue per GL 03 2 1007
		85,947	
04 3 1003	Election Expenses Reserve		
	Council Elections - Transfer to Reserve	40,000	
	Reserve Interest Allocation	1,222	
		41,222	
10 3 6003	Town Planning Consultancy Reserve		
	Town Planning Consultancy Reserve - Transfer to Reserve	30,000	
	Reserve Interest Allocation	2,152	
		32,152	
10 3 6005	Council Land Development Reserve		
	Council Land Development Reserve	10,000	
	Reserve Interest Allocation	987	
		10,987	
10 3 6006	Strategic Planning Studies Reserve		
	Strategic Planning Studies Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	3,754	
		3,754	
11 3 1004	Building Maintenance Reserve		
	Building Maintenance Reserve	630,000	Source: 10 Year Building Asset Management F
	LRCI Funding	0	
	Reserve Interest Allocation	60,566	
		690,566	
11 3 3008	Parks & Reserves Upgrades Reserve		
	Parks & Reserves Upgrades Reserve - Transfer to Reserve	350,000	Source: 10 Year Parks and Reserves
	Reserve Interest Allocation	3,432	
		353,432	Asset Management Plan
11 3 3010	Sale of Land Reserve		
	Sale of Land Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	48,383	
		48,383	
11 3 4004	Eaton Recreation Centre - Equipment Reserve		
	Eaton Recreation Centre - Equipment Reserve - Transfer to Reserve	100,000	
	Reserve Interest Allocation	10,152	
		110,152	
12 3 1004	Road Construction & Major Maintenance Reserve		
	Road Construction & Major Maintenance Reserve - Transfer to Reserve	0	Source: Road Asset Management Plan
	Reserve Interest Allocation	48,643	
		48,643	
12 3 1013	Pathways Reserve		
	Pathways - Transfer to Reserve	150,000	Source: Pathways Asset Management Plan
	Reserve Interest Allocation	6,973	
		156,973	
12 3 1014	Storm Water Reserve		
	Storm Water Reserve - Transfer to Reserve	30,000	Source: Storm Water Asset Management Plan
	Reserve Interest Allocation	4,526	
		34,526	
12 3 2005	Plant & Engineering Equipment Reserve		
	Plant Reserve - Transfer to Reserve	256,500	
	Reserve Interest Allocation	21,900	
		278,400	

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TRANSFER TO RESERVES EXPENDITURE

Account Number	Description	2024/25 Budget Estimate	Notes
14 3 2016	Information Technology Reserve	\$	
	Information Technology Reserve - Transfer to Reserve	350,000	
	Reserve Interest Allocation	22,923	
		372,923	
14 3 2013	Accrued Salaries Reserve		
	Accrued Salaries Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	18,062	
		23,062	
14 3 2010	Employee Leave Entitlements Reserve		
	Employee Leave Entitlements Reserve - Transfer to Reserve	5,000	Purchased Leave
	Reserve Interest Allocation	1,777	
		6,777	
14 3 2017	Employee Relief Reserve		
	Employee Relief Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	9,665	
		14,665	
14 3 2011	Executive & Compliance Vehicle Reserve		
	Executive & Compliance Vehicle Reserve - Transfer to Reserve	120,000	
	Reserve Interest Allocation	7,648	
		127,648	
12 3 1016	Carried Forward Projects Reserve		
	Various Projects	300,000	
	Reserve Interest Allocation	62,325	
		362,325	
03 3 1003	Unspent Grants Reserve		
	Prepaid 24/25 LGGC Financial Assistance Grant - Forecast to be received June 2024	1,011,465	
	Prepaid 24/25 LGGC Financial Assistance Grant Local Roads - Forecast to be received June 2024	609,542	
	Reserve Interest Allocation	65,610	
		1,686,616	
14 3 2018	Unspent Loan Funds Reserve		
	Unspent ERP Loan Funds	1,600,000	
	Reserve Interest Allocation	21,654	
		1,621,654	
10 3 1004	Refuse Site Environmental Works Reserve		
	Nil	0	
	Reserve Interest Allocation	6,610	
		6,610	
12 3 1017	Contribution to Works Reserve		
	Developer Contributions to Works	0	12 2 1510
	Reserve Interest Allocation	32,994	
		32,994	
12 3 1018	Road Safety Programs Reserve		
	Contribution to Works - Roads (Multi-Combination Vehicle Charges \$300 per L OCM 24.04.17 CR 84-1	0	GL 12 2 1508
	Reserve Interest Allocation	957	
		957	
12 3 1019	Collie River (Eaton Drive) Bridge Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	6,420	
		6,420	
12 3 1020	Eaton Drive - Access Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	5,029	
12 3 1021	Eaton Drive - Scheme Construction Reserve		
	Nil	0	
	Reserve Interest Allocation	8,682	
		8,682	

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TRANSFER TO RESERVES EXPENDITURE

Account	Description	2024/25 Budget Estimate	Notes
Number			
		\$	
10 3 1008	Refuse & Recycling Bin Replacement Reserve		
	Refuse, Recycling & FOGO Bin Replacements	5,000	
	Reserve Interest Allocation	2,492	
		7,492	
10 3 1005	Recycling Education Reserve		
	Recycling Education Expenditure	25,000	
	Reserve Interest Allocation	1,988	
		26,988	
03 3 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve		
	Nil	0	
	Reserve Interest Allocation	2,560	
		2,560	
03 3 1002	Unspent Specified Area Rate - Eaton Landscaping		
	Unspent SAR Eaton Landscaping	0	Refer Parks & Reserves Construction
	Reserve Interest Allocation	355	
		355	
13 3 2002	Swimming Pool Inspection Reserve		
	Nil	0	
	Reserve Interest Allocation	161	
		161	
10 3 5001	Environmental Projects Reserve		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
13 3 2005	Tourism Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	421	
		421	
05 3 2002	Fire Control Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	414	
		414	
11 3 1013	Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	0	
		0	
11 3 3016	Eaton Public Open Space Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	0	
		0	
11 3 3015	Dardanup Public Open Space Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	0	
		0	
11 3 3014	Burekup Public Open Space Reserve		
	Transfer to Reserve	0	
	Reserve Interest Allocation	2,596	
		2,596	
TOTAL		6,212,485	

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TRANSFER FROM RESERVES INCOME

Account Number	Description	2024/25 Budget Estimate	Notes
03 4 1002	Asset / Rates Revaluation Reserve		
	Asset / Rates Revaluation Reserve	187,005	Refer Expenditure GL 03 1 1005
	Reserve Interest	0	
		187,005	
04 4 1001	Election Expenses Reserve		
	Nil	0	Refer Expenditure GL 04 1 1501
		0	
10 4 6002	Town Planning Consultancy Reserve		
	Town Planning Consultancy Reserve	71,000	Refer Expenditure GL 11 1 3505 &
	Sports Precinct Plan - Eaton	0	Expenditure GL 10 1 6503 (part of)
		71,000	
10 4 6005	Council Land Development Reserve		
	Sundry	5,000	Refer Expenditure GL 10 1 6506
	Other	0	Refer Expenditure GL 10 1 6506
		5,000	
10 4 6006	Strategic Planning Studies Reserve		
	Strategic Planning Studies Reserve	1,125	Refer Expenditure GL 04 1 2506 (part of)
	Strategic Planning Studies Reserve	0	Refer Expenditure GL 12 1 1504 (part of)
	Asset Condition Reports	1,125	
10 4 6007	Wanju Developer Contribution Plan Reserve		
	Transfer from Reserve	0	Refer Unspent Loan Reserve
		0	
11 4 1001	Building Maintenance Reserve		
	Building Maintenance Reserve - Transfer from Reserve	32,620	
		32,620	
11 4 3001	Parks & Reserves Upgrades Reserve		
	Parks & Reserves Upgrades Reserve - Transfer from Reserve	134,322	
		134,322	
11 4 3011	Sale of Land Reserve		
	Nil	0	
		0	
11 4 4002	Eaton Recreation Centre - Equipment Reserve		
	Eaton Recreation Centre - Equipment Reserve - Transfer from Reserve	111,640	ERC F&Fitt + Leased Equip Orig Budget
		111,640	
12 4 1002	Road Construction & Major Maintenance Reserve		
	Road Construction Program	771,126	
	Bus Shelters	0	
		771,126	
12 4 1006	Pathways		
	Pathways - Transfer from Reserve	235,175	Pathway Capital & Renewal
		235,175	
12 4 1007	Storm Water Reserve		
	Transport Construction - Drainage	0	
		0	
12 4 1008	Plant & Engineering Equipment Reserve		
	Plant Reserve - Transfer from Reserve	488,706	
		488,706	
14 4 2010	Information Technology Reserve		
	Information Technology Reserve - Transfer from Reserve	448,650	
		448,650	
14 4 2011	Accrued Salaries Reserve		
	Accrued Salaries Reserve - Transfer from Reserve	5,000	
		5,000	

(Appendix ORD: 12.4.2A)

TRANSFER FROM RESERVES INCOME

Account Number	Description		2024/25 Budget Estimate	Notes
14 4 2005	Employee Leave Entitlements Reserve Purchased Leave per Policy		0 0	
14 4 2012	Employee Relief Reserve Employee Relief Reserve		5,000 5,000	
14 4 4007	Executive & Compliance Vehicle Reserve Executive & Compliance Vehicle Reserve - Transfer from Reserve Motor Vehicle Fleet Management Plan and Biennial Review (funded from ECV Res)		316,101 0 316,101	Refer Part GL 04 1 2506
12 4 1010	Carried Forward Projects Reserve Building Construction Transport Construction Parks & Reserves - Carry Forwards (Post LTFP) Various Projects		888,195 307,769 237,127 350,000 1,783,091	J14322 Eaton Admin/Library Build. LTFP/Carried Forward Projects
03 4 1003	Unspent Grants Reserve LGGC Financial Assistance Grants - Prepaid in 22/23 FY for 23/254 Expenditure LGGC Local Road Grant - Prepaid in 22/23 FY for 23/24 Expenditure Transport Construction Building Construction		1,011,465 609,542 0 0 1,621,007	
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 Unspent Loan	Wanju ERP Loan	150,000 520,000 670,000	Refer Expenditure GL 10 1 6503 Loan expended 24/25, 25/26 & 26/27
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 Parks & Reserves Construction		18,255 18,255	
	Road Safety Programs Reserve Nil		0 0	
12 4 1012	Collie River (Eaton Drive) Bridge Construction Reserve Eaton Drive - Extension of 2nd Carriage Way (J12902) Eaton Drive - Pathways funded JTPS (J12674/J12675) Eaton Drive Scheme Expenditure - Scheme Refunded	Transport C AASB 15 / AASB 1058 Pathways AASB 15 / AASB 1058	0 0 0 0 0	19.6% Contract Liab Movement Refer Expenditure GL 12 1 1505
12 4 1013	Eaton Drive - Access Construction Reserve Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12657)	Transport Construction Transport Construction	0 0 0	26.3% Refer Expenditure GL 12 1 1505
12 4 1014	Eaton Drive - Scheme Construction Reserve Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12902)	Transport Construction AASB 15 / AASB 1058	0 0 0	54.1% Refer Expenditure GL 12 1 1505 Contract Liab Movement
10 4 1002	Refuse & Recycling Bin Replacement Reserve Transfer from Reserve	AASB 15 / AASB 1058	0 0	

(Appendix ORD: 12.4.2A)

TRANSFER FROM RESERVES INCOME

Account Number	Description	2024/25 Budget Estimate	Notes
10 4 1003	Recycling Education Reserve Waste Education Expenses	25,275	Refer Expenditure GL 10 1 1005
		25,275	
10 4 1004	Unspent Specified Area Rate - Bulk Waste Collection Reserve Transfer - Bulk Waste Expenditure	0	Refer Expenditure GL 10 1 2001
		0	
11 4 3012	Unspent Specified Area Rate - Eaton Landscaping Unspent SAR Funded Capital Projects (from prior years)	437,667	Parks & Reserves Construction
		437,667	
13 4 2001	Swimming Pool Inspection Reserve Swimming Pool Inspections	0	
		0	
10 4 5002	Environmental Projects Reserve Nil	0	
		0	
13 4 1001	Tourism Reserve Nil	0	
		0	
05 4 1001	Fire Control Reserve Nil	0	
		0	
11 4 1004	Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve Nil	0	
		0	
11 4 3002	Eaton Public Open Space Reserve Transfer from Reserve Transfer from Reserve	0 Parks & Reserves Construction 0 Building Construction	
		0	
11 4 3013	Dardanup Public Open Space Reserve Transfer from Reserve	0	
		0	
11 4 3014	Burekup Public Open Space Reserve Transfer from Reserve	0	
		0	
TOTAL		7,367,765	

Appendix A

Interest Expense - Borrowings				
				2024/25
Existing Loans	Sch	GL Allocation	Loan #	
Depot Land Purchase	12	12 1 1007	66	9,633
Glen Huon Oval Club Rooms	11	11 1 3011	69	29,916
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6024	70	7,460
2021/22 Waste Bins - 3 Bin System	10	10 1 1026	71	4,234
Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	11	11 1 3014	72	31,315
Library/Admin Centre - Eaton - Part 1 (1st Loan)	14	14 1 2043	73	254,252
Total Existing Loans				336,810
Proposed Loans				
2023/24 BAMP Loans - Administration Centre - Eaton (2nd Loan \$1.5m)	14	14 1 2058	74	73,317
2024/25 ERP System	14	TBA	New (74)	40,000
Total Proposed Loans				113,317
Total Borrowing Interest Expense				450,127
Interest Revenue - Self Supporting Loan Reimbursements				
Self Supporting Loan Revenue	Sch	GL Allocation	Loan #	
Nil				
Total SSL Revenue				0
State Govt Guarantee Fee - Borrowings				
Existing Loans	Sch	GL Allocation	Loan #	
Depot Land Purchase	12	12 1 1008	66	1,746
Glen Huon Oval Club Rooms	11	11 1 3012	69	5,294
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6025	70	3,689
2021/22 Waste Bins - 3 Bin System	10	10 1 1027	71	1,242
Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	11	11 1 3012	72	4,733
Library/Admin Centre - Eaton - Part 1 (1st Loan)	14	14 1 2044	73	39,968
Total Existing Loans				56,672
Proposed Loans				
2023/24 BAMP Loans - Administration Centre - Eaton (2nd Loan \$1.5m)	14	14 1 2060	New (74)	10,184
2024/25 ERP System				5,562
Total Proposed Loans				15,746
Total Borrowing Govt Guarantee Fee				72,418
State Govt Guarantee Fee Revenue - Borrowings				
Self Supporting Loan Revenue	Sch	GL Allocation	Loan #	
Nil	11	11 2 3007	N/A	0
Total SSL Govt Guarantee Fee Revenue				0

(Appendix ORD: 12.4.2A)

Appendix A - Continued				
Interest Expense - Leases				
				2024/25
Existing Leases	Sch	GL Allocation	Lease #	
Law, Order, Public Safety				
- Fire Prevention				
Lease Interest - Fire Prevention - Motor Vehicles	5	05 1 1006		0
Community Amenities				
- Sanitation - Household				
Lease interest - Sanitation / Household - Land	10	10 1 1023	2	1,065
Recreation and Culture				
- Eaton Recreation Centre				
Lease Interest - Eaton Recreation Centre - Furniture & Equipment	11	11 1 4052	12, 18	2,409
- Eaton Community Library				
Lease Interest - Eaton Community Library - Furniture & Equipment	11	11 1 6024		0
Transport				
- Streets, Roads, Bridges, Depots (Transport)				
Lease Interest - Transport - Furniture & Equipment	12	12 1 1010		0
Other Property and Services				
- Administration Overheads				
Lease Interest - Administration Overheads - Buildings	14	14 1 2045	1	0
Lease Interest - Administration Overheads - Furniture & Equipment	14	14 1 2046	Various	3,003
- Public Works Overheads				
Lease Interest - Public Works Overheads - Furniture & Equipment	14	14 1 4031		0
Total Existing Leases				6,477
Proposed Leases				
Nil				0
Total Proposed Leases				0
Total Lease Interest Expense				6,477

(Appendix ORD: 12.4.2A)

Appendix B

Budget Estimate 2024/25 PLANT OPERATIONAL EXPENDITURE											
Plant #	Rego	Description		Fuel & Oil	Tyres	Parts & Repairs	Repair Wages	Licenses	Insurance	Dep'n	Total
Sch 5 - Animal Control											
P012A	DA8222	Compliance	Senior Ranger 1	3,760	515	3,000	0	382	413	6,200	14,269
P017A	DA9287	Compliance	Ranger 2	3,760	515	3,000	0	382	460	4,000	12,116
											26,386
Sch 7 - Health Administration											
P021A	DA 9605	Compliance	PEHO	3,090	515	1,030	0	378	320	3,600	8,933
											8,933
Sch 8 - Culture & Community Services											
P015A	DA 997 (Was: 1CUW501)	Executive	MP&CE	2,318	258	773	0	378	344	2,500	6,570
											6,570
Sch 10 - Town Planning											
P031A	DA 10408	Executive	Director SD	3,863	515	1,030	0	378	484	5,400	11,670
P023A	DA 329	Compliance	Princ PO	2,472	258	1,030	0	378	328	2,300	6,766
P003A	DA 004	Executive	MDS	2,472	258	1,030	0	378	427	3,300	7,865
											26,300
Sch 11 - Recreation Centre											
P027A	DA 563	Compliance	MRC	3,000	258	1,030	0	353	361	4,000	9,002
											9,002
Sch 13 - Building Control											
P014A	DA 8673	Compliance	PBS	2,318	258	258	0	378	409	3,300	6,921
											6,921
Sch 14 - Administration Overheads											
P001A	0 DA	CEO	CEO	3,348	1,030	1,545	0	391	681	7,500	14,495
P029A	DA 10181	Executive	DCEO	3,348	1,030	1,545	0	391	587	7,500	14,401
P022A	DA 9668	Executive	MIS	2,833	773	1,288	0	378	427	3,600	9,299
P026A	008 DA	Executive	MG&HR	2,833	773	1,288	0	378	461	3,200	8,933
P007A	DA 0	Executive	MFS	2,833	773	1,288	0	353	359	3,200	8,806
											55,934
Sch 14 - Public Works Overheads - Vehicles											
P008A	DA 017	Executive	DI	0	0	0	0	0	0	0	0
P002A	DA 955	Compliance	M Operations	3,863	515	515	0	391	437	1,900	7,621
P004A	DA 1314	Compliance	M IP&D	2,833	515	515	0	378	428	1,900	6,569
P010A	DA 613 (Was: DA 8170)	Compliance	PWS	4,250	500	500	0	378	476	4,000	10,104
P011A	DA 005	Compliance	P&ES	5,871	515	773	0	378	400	3,500	11,437
P020A	DA 9376	Compliance	ECO	3,348	258	515	0	353	364	4,000	8,838
P024A	DA 429	Compliance	Proj Dev Eng	2,318	258	515	0	353	335	2,300	6,079
P028A	DA 10091	Compliance	M Assets	2,318	258	515	0	378	370	4,500	8,339
P032A	DA 10817	Compliance	Senior Project Off	2,318	258	515	0	378	370	4,500	8,339
											67,326
Sch 14 - Public Works Overheads - Sundry Plant											
P050A	N/A	Sundry Plant & Trailers		18,025	515	20,600	20,600	475	5,281	6,000	71,496
											71,496
Allocated to Schedules				87,390	11,320	44,098	20,600	8,737	14,522	92,200	278,866

(Appendix ORD: 12.4.2A)

Appendix B

Budget Estimate 2024/25 PLANT OPERATIONAL EXPENDITURE										
Parks & Gardens										
P053A	DA988 (Was: DA 8514)	Maintenance Storeperson	2,318	515	2,060	206	378	380	3,200	9,057
P059A	DA 9781	Tractor - Eaton	2,318	515	3,090	1,030	378	1,021	6,000	14,352
P064A	DA 996 (Was: DA 9279)	Ute	0	0	0	0	378	451	0	829
P067A	DA 9219	Truck	5,408	515	2,575	206	378	579	3,500	13,161
P068A	DA 993 (Was: DA 9406)	Ute	3,348	515	2,060	206	378	435	0	6,942
P069A	DA 995 (Was: DA 9136)	Ute	5,408	515	2,575	206	378	403	3,200	12,685
P070A	DA 9429	Ride on Mower	5,408	515	2,575	206	378	370	3,500	12,952
P071A	DA 9581	Truck	2,833	515	7,210	1,236	378	494	5,800	18,466
P072A	DA 648	Ute	5,408	515	2,575	515	378	426	4,300	14,117
P073A	DA994 (Was: DA 10214)	Ute	3,863	258	515	0	378	400	3,000	8,414
New	TBA	3T Truck								0
										110,972
Transport										
P051A	DA 8200	Ute	3,863	258	1,030	206	378	412	3,600	9,747
P052A	DA 588	Ute	3,863	258	1,288	206	378	376	3,600	9,969
P054A	DA 9774	Grader	7,468	773	10,300	206	378	1,922	0	21,047
P055A	DA 698	Grader	7,468	773	10,300	206	378	1,992	0	21,117
P056A	DA 873	Loader	11,588	1,545	18,074	206	378	2,991	20,000	54,782
P057A	DA 628	Truck	9,528	773	7,210	206	378	1,821	15,000	34,916
P058A	DA 325	Truck	8,498	773	7,210	206	378	902	15,000	32,967
P062A	DA 8457	Maintenance Truck	4,378	773	5,150	412	378	901	16,000	27,992
P065A	DA 9513	Maintenance Truck	8,498	773	4,120	412	378	1,632	11,000	26,813
P074A	DA987 (Was: DA 10440)	Mini Excavator	3,348	515	2,575	206	378	559	3,000	10,581
P075A	DA 2833	Backhoe Loader	2,833	773	8,240	515	378	2,621	17,500	32,860
										282,791
Allocated to Works			107,642	12,365	100,732	6,798	7,938	21,088	137,200	393,763
TOTAL PLANT			195,032	23,685	144,830	27,398	16,675	35,610	229,400	672,629

(Appendix ORD: 12.4.2A)

Appendix C

Budget Estimate 2024/25 BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads 352%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Sch 7 - Health Administration											
J07001	Eaton Family Centre	100	352	0	0	1,350	1,244	0	0	3,804	6,850
											6,850
Sch 8 - Senior Citizens Centres											
J08001	Eaton Sen. Citiz Centre - DO NOT USE	0	0	0	0	0	0	0	0	0	0
											0
Sch 10 - Refuse Sites											
J10201	Banksia Road Refuse Site	128,752	453,363	0	0	45,133	7,958	0	0	251	635,457
J10203	Recycling Facility	0	0	0	0	1,755	0	0	0	0	1,755
											637,212
Sch 10 - Public Conveniences											
J10001	Eaton Foreshore Toilets	4,635	16,321	0	0	3,425	203	0	0	274	24,859
J10002	Watson Street Reserve Toilets	3,036	10,689	0	0	1,182	0	0	1,146	258	16,310
J10003	Eaton Tennis Toilets	960	3,380	0	0	173	0	0	0	0	4,514
J10004	Ferguson Hall Toilets	614	2,163	0	0	71	0	0	0	0	2,848
J10005	Dardanup Oval Toilets	3,608	12,706	0	0	3,442	0	0	0	0	19,756
J10006	Burekup Tennis Toilets	2,785	9,808	0	0	739	0	0	0	98	13,430
J10007	Wellington Mills Toilets	4,683	16,490	0	0	1,610	597	0	0	111	23,490
J10008	Millbridge Toilets	2,050	7,219	0	0	458	0	0	0	177	9,904
J10009	Don Hewison Centre Public Toilets	1,449	5,102	0	0	314	0	0	0	135	7,000
J10020	Vandalism - Public Conveniences	849	2,990	0	0	1,122	0	0	0	0	4,962
J10021	Gnomesville Public Toilets	2,856	10,056	0	0	858	0	0	0	0	13,769
J10022	Boyanup-Picton Rd (Charlotte St) Toilet	874	3,078	0	0	893	0	0	0	0	4,844
											145,686
Sch 11 - Public Halls & Civic Centres											
J11001	Eaton Hall	726	2,558	0	0	3,274	597	0	1,289	2,401	10,846
J11002	Dardanup Hall	6,587	23,194	0	0	6,560	1,691	0	2,521	4,285	44,838
J11003	Burekup Hall	803	2,828	0	0	3,100	0	0	0	3,217	9,948
J11004	Ferguson Hall	2,254	7,936	0	0	3,370	0	0	0	1,690	15,250
J11005	Waterloo Hall	616	2,169	0	0	1,623	0	0	0	383	4,791
J11006	Dardanup Community Centre	2,372	8,352	0	0	3,311	0	0	0	1,898	15,932
J11007	Don Hewison Centre	1,455	5,123	0	0	1,869	932	0	1,438	659	11,476
J11008	CWA Hall	817	2,877	0	0	534	0	0	0	532	4,760
J11015	Vandalism - Halls	574	2,022	0	0	47	0	0	0	0	2,644
J11016	Graffiti Removal	537	1,891	0	0	729	0	0	0	0	3,157
J11017	Eaton Depot (Leased)	522	1,839	0	0	511	0	0	0	549	3,422
											127,064
Sch 11 - Libraries											
J11655	Former Eaton Community Library (Sanford Way)	0	0	0	0	9,905	0	0	0	2,672	12,577
NEW	Eaton Community Library (New Admin Building)	500	1,761	0	0	2,000	0	0	0	0	4,261
											16,838
Sch 11 - Sporting Facilities											
J11050	Eaton Football Club Rooms - R&J Fishwick Pavilion	1,154	4,065	0	0	6,293	0	0	5,426	126	17,064
J11051	Softball Association Club Rooms	716	2,521	0	0	3,107	0	0	0	5,263	11,607
J11052	Eaton Tennis & Basket Ball Courts & Rooms	912	3,210	0	0	223	0	0	0	903	5,248
J11053	Eaton Bowling Club	705	2,484	0	0	8,022	0	0	0	7,828	19,039
J11054	Dardanup Oval Club Rooms (Wells Recreation)	1,226	4,318	0	0	7,574	0	0	0	5,811	18,930
J11055	Burekup Tennis Courts	0	0	0	0	130	0	0	0	505	635
J11056	Dardanup Equestrian Centre	0	0	0	0	884	0	0	0	1,809	2,693
J11057	Glen Huon Club Room - Football	1,100	3,872	0	0	7,901	10,959	0	0	5,124	28,956
J11058	Glen Huon Change Rooms - Football	2,093	7,371	0	0	3,429	0	0	0	3,788	16,682
											120,853

(Appendix ORD: 12.4.2A)

Appendix C

Budget Estimate 2024/25 BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads 352%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Sch 11 - Recreation Centre											
J11405	Eaton Recreation Centre - Minor Mtce	49,640	0	0	0	12,936	0	0	0	0	62,576
J11410	Eaton Recreation Centre - Building Mtce	0	0	0	0	75,000	53,897	850	5,157	25,973	160,877
											223,453
Sch 12 - Depots											
J12001	Dardanup Depot	0	0	0	0	0	0	0	0	0	0
J12002	Eaton Depot (refer J11017)	166	585	0	0	355	0	0	0	0	1,106
J12004	Dardanup Depot - Martin Pelusey	27,569	97,076	3,559	0	35,943	19,079	0	0	6,457	189,683
											190,788
Sch 13 - Tourism											
J13001	Millars Creek Tourist Bay	0	0	0	0	300	0	0	0	133	433
J13002	Dardanup Tourist Bay	28	99	0	0	0	0	0	0	97	224
											657
Sch 14 - Administration Centres											
J14301	Administration Centre - Eaton	62,676	87,308	0	0	247,598	70,392	0	20,190	26,118	514,282
J14302	Dardanup Office	4,450	15,669	0	0	8,999	4,024	0	1,076	3,139	37,358
											551,641
TOTAL		327,452	844,845	3,559	0	518,051	171,573	850	38,244	116,468	2,021,041

Appendix D

Budget Estimate 2024/25 BUILDING MAJOR MAINTENANCE								
Job #	Description	Notes	Salaries & Wages	Overheads 352%	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 - Libraries								
N/A	Nil		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		0	0	0	0	0	0
TBA	Dardanup Office		0	0	0	0	0	0
								0
TOTAL			0	0	0	0	0	0
Notes								
Nil								

(Appendix ORD: 12.4.2A)

Appendix E

Budget Estimate
2024/25

PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE

Job #	Description	Salaries & Wages	Overheads 352.12%	Plant 13.40%	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Ovals											
J11200	Dardanup Oval	12,899	45,419	1,728	0	33,929	9,450	0	2,071	174	105,670
J11201	Eaton Oval	21,418	75,416	2,870	0	59,332	4,097	0	0	64	163,196
J11202	Glen Huon Oval	16,962	59,727	2,273	0	50,164	18,720	0	0	0	147,847
J11203	Burekup Oval	3,357	11,819	450	0	3,750	0	0	0	529	19,905
Eaton Townsite											
J11204	Isaac Park - Millbridge	New 23/24 168	593	23	0	2,825	0	0	0	316	3,925
J11205	Avon Park - Millbridge	New 23/24 953	3,355	128	0	2,405	0	0	0	196	7,036
J11206	Gascoyne Park - Millbridge	New 23/24 884	3,111	118	0	1,836	0	0	0	645	6,594
J11207	Wilmot Park - Millbridge	New 23/24 1,004	3,537	135	0	1,295	0	0	0	100	6,071
J11208	Cygnat Park - Millbridge	New 23/24 1,162	4,092	156	0	1,295	0	0	0	0	6,705
J11209	Berkeley Park - Millbridge	New 23/24 202	711	27	0	1,036	0	0	0	2,912	4,888
J11210	Duncan Loop Vegetation Bund - I	New 23/24 1,578	5,555	211	0	0	0	0	0	145	7,490
J11211	Millbridge Reserve 50867 - Millbr	New 23/24 2,179	7,672	292	0	5,622	0	0	0	284	16,049
J11212	Holroyd Park - Millbridge	New 23/24 294	1,036	39	0	0	0	0	0	44	1,414
J11213	Alice Park - Millbridge	New 23/24 0	0	0	0	0	0	0	0	192	192
J11214	Greenough Park - Millbridge	New 23/24 484	1,705	65	0	460	0	0	0	467	3,180
J11215	Eaton Administration Centre Gardens	3,497	12,313	469	0	38	0	0	0	0	16,316
J11216	Hale Street Reserve	10,613	37,372	1,422	0	1,083	1,230	0	0	0	51,722
J11217	Eaton Foreshore	43,512	153,214	5,831	0	22,805	6,865	0	13,430	2,729	248,385
J11218	Millard Street	11,514	40,543	1,543	0	981	0	0	0	21	54,602
J11219	Watson Street	15,245	53,681	2,043	0	11,729	2,397	0	0	316	85,411
J11220	Lofthouse Avenue	26,956	94,918	3,612	0	7,778	3,346	0	34	196	136,842
J11221	Pratt Road Reserve	13,670	48,135	1,832	0	11,785	0	0	0	645	76,067
J11222	Parkridge Estate Reserves	63,384	223,188	19,970	0	7,181	2,804	0	0	100	316,628
J11223	Sindhi Close Park	15,764	55,507	2,112	0	3,820	1,583	0	0	2,912	81,698
J11224	Eaton Skate Park	4,842	17,050	649	0	1,715	0	0	0	0	24,255
J11225	Lusitano Park	3,451	12,152	462	0	1,653	1,230	0	0	0	18,950
J11226	Eaton Bowling Club Verges	890	3,133	119	0	71	0	0	0	0	4,214
J11227	Eaton Drive / Lavender Way Reserve	7,089	24,963	950	0	1,287	959	0	0	0	35,248
J11228	Recreation Centre Surrounds	11,591	40,814	1,553	0	3,701	0	0	0	0	57,659
J11229	Entry Statements	2,286	8,049	306	0	2,069	0	0	0	0	12,710
J11230	Lot 152 Recreation Drive	5,214	18,360	699	0	457	1,393	0	0	0	26,123
J11279	Millbridge Gardens	10,185	35,864	1,365	0	13,367	6,059	0	1,673	145	68,656
J11231	Eaton Drive Islands	10,053	35,399	1,347	0	22,251	0	0	0	0	69,050
J11278	Lot 60 Old Coast Road	63	221	8	0	122	0	0	0	0	414
J11282	Verge Mtce - Eaton	43,370	152,714	2,253	0	5,579	0	0	0	0	203,915
J11285	Hunter Park - Millbridge	19,883	70,011	2,664	0	22,373	0	0	0	0	114,930
J11286	Castlereagh Park - Millbridge	9,148	32,210	1,226	0	3,015	0	0	0	0	45,598
J11287	Cadell Park - Millbridge	9,886	34,809	1,325	0	9,021	661	0	0	284	55,985
J11288	Gary Engel Park - Millbridge	17,459	61,475	2,339	0	22,183	39,200	0	0	0	142,657
J11289	Ord Park - Millbridge	4,071	14,336	546	0	4,697	0	0	0	0	23,650
J11290	Illawarra Park - Millbridge	14,454	50,894	1,937	0	12,189	688	0	0	0	80,161
J11291	Hatfield Way Park - Millbridge	319	1,122	43	0	334	0	0	0	0	1,817
J11292	Torrens Loop - Millbridge	5,365	18,891	719	0	2,215	0	0	0	0	27,190
J11293	Millars Creek East - Millbridge	15,073	53,075	2,020	0	2,020	2,532	0	23	44	74,787
J11294	Millars Creek West - Millbridge	19,191	67,575	2,572	0	3,661	0	0	0	0	92,999
J11295	Millbridge Verges	51,572	181,596	6,911	0	10,586	0	0	0	0	250,664
J11296	Duncan Loop Reserve - Millbridge	6,630	23,345	888	0	1,088	0	0	0	0	31,951
J11297	Hazelgrove Reserve - Millbridge	10,102	35,571	1,354	0	5,540	0	0	0	0	52,566
J11298	Primrose Vista	6,276	22,097	841	0	3,458	0	0	0	0	32,672
J11299	Beaufort Loop	5,292	18,636	709	0	2,141	0	0	0	0	26,778
J11326	Glen Huon Playground - Eaton	7,585	26,709	1,016	0	3,366	0	0	0	0	38,677
J11327	Eaton Community Library Gardens	2,759	9,714	370	0	509	0	0	0	0	13,351

Appendix E - Continued

Budget Estimate 2024/25 PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	& Wages 352.12%	Overheads 13.40%	Plant	Issues	&	Electricity	Gas	Water	Insurance	TOTAL
<i>Continued</i>											
J11232	Charoloais Mews Park - Parkridg New 23/24	1,312	4,619	176	0	0	0	0	0	0	6,107
J11233	Gromark Park - Parkridge New 23/24	2,356	8,294	316	0	794	0	0	0	0	11,759
J11234	Peninsula Lakes Park - Parkridge New 23/24	5,771	20,323	773	0	0	0	0	0	0	26,867
J11235	Leicester Ramble Park - Parkridg New 23/24	19,115	67,308	2,561	0	0	0	0	0	0	88,984
J11236	Wunditch Reserve - Eaton New 23/24	1,231	4,336	165	0	0	0	0	0	0	5,732
J11237	Eagle Reserve - Eaton New 23/24	5,917	20,834	793	0	0	0	0	0	0	27,544
J11238	Duckpond Reserve - Eaton New 23/24	4,926	17,346	660	0	0	0	0	0	0	22,933
J11239	Marri Reserve - Eaton New 23/24	2,371	8,349	318	0	3,187	0	0	0	0	14,226
J11243	Blue Wren Vegetation Bund - Eat New 23/24	1,678	5,909	225	0	0	0	0	0	0	7,812
J11244	Peppermint Way Vegetatation Bi New 23/24	1,469	5,174	197	0	0	0	0	0	0	6,840
J11245	Finch Way Reserve - Eaton New 23/24	2,337	8,230	313	0	2,678	0	0	0	0	13,558
J11246	Hamilton Road Gardens (CWA) - New 23/24	487	1,715	65	0	0	0	0	0	0	2,267
J11247	Hale Street Park - Eaton New 23/24	2,686	9,459	360	0	0	0	0	0	0	12,506
J11248	Charterhouse Reserve - Eaton New 23/24	2,969	10,455	398	0	0	0	0	0	0	13,821
J11249	Evolution Park - Eaton New 23/24	4,027	14,180	540	0	0	0	0	0	0	18,747
J11258	Sykes Reserve - Burekup New 23/24	2,161	7,610	290	0	498	0	0	0	0	10,559
J11259	Shier Reserve - Burekup New 23/24	4,903	17,263	657	0	0	0	0	0	0	22,823
J11260	Reserve 11078 S W Hwy - Waterl New 23/24	0	0	0	0	0	0	0	0	0	0
J11261	Reserve 43640 Gardincourt Drive New 23/24	534	1,880	72	0	0	0	0	0	0	2,485
J11262	Reserve 38186 Golding Cres - Pic New 23/24	770	2,711	103	0	0	0	0	0	0	3,584
J11263	Reserve 50661 Goldng Cres - Pict New 23/24	659	2,319	88	0	0	0	0	0	0	3,066
J11264	Depiazzl Park - Dardanup New 23/24	786	2,766	105	0	1,610	0	0	0	0	5,267
J11266	Reserve 52218 Banksia Road - Cr New 23/24	580	2,041	78	0	0	0	0	0	0	2,698
<i>Burekup</i>											
J11240	Burekup Reserve	11,372	40,044	1,524	0	15,525	0	0	0	0	68,465
J11241	McCaughan Park	1,774	6,247	238	0	5,163	1,990	0	957	0	16,369
J11242	Skate Park - Burekup	456	1,604	61	0	176	0	0	0	192	2,489
J11283	Verge Mtce - Burekup	12,139	42,742	1,627	0	3,323	0	0	0	0	59,830
<i>Dardanup</i>											
J11250	Dardanup Office - Gardens	4,808	16,930	644	0	2,414	0	0	0	0	24,797
J11251	Eustace Fowler Park	3,652	12,860	489	0	7,154	0	0	1,568	0	25,724
J11252	Carramar Park	6,198	21,825	831	0	5,991	0	0	0	467	35,311
J11253	Skate Park - Dardanup	341	1,201	46	0	65	0	0	0	205	1,858
J11254	Don Hewison Centre Gardens	193	679	26	0	1,070	0	0	0	0	1,969
J11255	Dardanup Verges	14,306	50,375	1,917	0	8,350	0	0	0	0	74,948
J11284	Verge Mtce - Dardanup	9,393	33,076	1,259	0	3,634	0	0	0	0	47,361

Appendix E - Continued

BUDGET ESTIMATE 2024/25 PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads 352.12%	Plant 13.40%	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Rural											
J11265	Gnomesville	6,390	22,501	856	0	5,872	0	0	0	0	35,620
Sundry											
J11270	Islands / Roundabouts	675	2,376	90	0	908	959	0	174	0	5,182
J11271	Drainage Reserves	2,019	7,109	271	0	4,205	0	0	5,730	0	19,334
J11272	Verge Maintenance	2,393	8,425	321	0	10,792	0	0	0	0	21,930
J11273	Tree Pruning (Glen Huon London Plan tree r	52	182	7	0	8,066	0	0	0	0	8,306
J11274	Sundry	1,968	6,929	264	0	11,399	0	0	658	248	21,465
J11275	Storm Damage	10,231	36,024	2,597	0	5,638	0	0	0	0	54,489
J11276	Plant Nursery (Refuse Site)	91	321	12	0	0	0	0	0	0	425
J11277	Vandalism - Parks & Gardens	1,052	3,704	141	0	3,216	0	0	0	0	8,113
J11280	Paths / Drains	2,924	10,296	392	0	1,000	0	0	0	0	14,612
J11281	Graffiti Removal	80	279	11	0	500	0	0	0	0	869
0											
TOTAL		733,346	2,582,255	107,413	0	505,045	106,163	0	26,319	14,572	4,075,114

Appendix F

Budget Estimate 2024/25 PARKS & RESERVES UPGRADES EXPENDITURE / SPECIAL MAINTENANCE								
Job #	Description	Notes	Salaries & Wages	Overheads 352%	Plant	Stores Issues	Goods & Services	TOTAL
Ovals								
-	Dardanup Oval		0	0	0	0	0	0
J11301	Eaton Oval		0	0	0	0	0	0
-	Glen Huon Oval		0	0	0	0	0	0
-	Burekup Oval		0	0	0	0	0	0
Eaton Townsite								
J11329	Summer Watering of Street Trees - Stage 2A, 2B and 2C - Parkridge	1	0	0	0	0	12,540	12,540
J11330	Eaton Foreshore Boat Ramp	2	0	0	0	0	6,000	6,000
J11331	Collie River Fishing Platform	3	0	0	0	0	20,000	20,000
J11332	Removal of Trees Cnr Eaton Dr and Millbridge E	4	0	0	0	0	5,000	5,000
-	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
-	Lofthouse Avenue		0	0	0	0	0	0
-	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
-	Eaton Bowling Club Verges		0	0	0	0	0	0
-	Eaton Drive / Lavender Way Reserve		0	0	0	0	0	0
J11323	Eaton Town Centre		0	0	0	0	0	0
-	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
-	McCaughan Park		0	0	0	0	0	0
-	Skate Park - Burekup		0	0	0	0	0	0
Dardanup								
-	Dardanup Office - Gardens		0	0	0	0	0	0
-	Eustace Fowler Park		0	0	0	0	0	0
-	Carramar Park		0	0	0	0	0	0
-	Skate Park - Dardanup		0	0	0	0	0	0
Rural								
J11302	Gnomesville		0	0	0	0	0	0
Sundry								
-	Verges & Islands		0	0	0	0	0	0
TOTAL			0	0	0	0	43,540	43,540

Notes

Funding Source

1	Summer Watering of Street Trees for Stage 2A, 2B & 2C Parkridge	General Revenue Funded
2	Eaton Foreshore Boat Ramp - Preventative Maintenance Inspections	General Revenue Funded
3	Collie River Fishing Platform - Repair Works	General Revenue Funded
4	Removal of Trees Cnr Eaton Dr and Millbridge Blvd	General Revenue Funded

(Appendix ORD: 12.4.2A)

Appendix G			
DEPRECIATION			
Account	Description		2024/25 Budget Estimate
Number			\$
04 1 1999	Schedule 4 - Members of Council		
	Existing Assets		0
	Forecast Adjustments		0
			0
05 1 1999	Schedule 5 - Fire Fighting		
	Existing Assets	Buildings	125,000
	Existing Assets	Vehicles	70,186
	Right of Use Assets	ROU Vehicles	0
	Forecast Adjustments		0
			195,186
05 1 3999	Schedule 5 - Ranger Services		
	Existing Assets		0
	Forecast Adjustments		0
			0
07 1 1999	Schedule 7 - Infant Health		
	Existing Assets	Buildings	48,172
	Forecast Adjustments		0
			48,172
07 1 4999	Schedule 7 - Health Administration		
	Existing Assets	Furniture	0
	Existing Assets	Plant & Equipment	854
	Forecast Adjustments		0
			854
07 1 5999	Schedule 7 - Pest Control		
	Existing Assets		0
	Forecast Adjustments		0
			0
08 1 4999	Schedule 8 - Education		
	Existing Assets		0
	Forecast Adjustments		0
			0
08 1 7999	Schedule 8 - Other Welfare		
	Existing Assets		0
	Forecast Adjustments		0
			0
10 1 1999	Schedule 10 - Sanitation / Refuse Site		
	Existing Assets	Plant & Equipment	35,401
	Right of Use Assets	Leased Land	11,000
	Forecast Adjustments		0
			46,401
10 1 6999	Schedule 10 - Town Planning		
	Existing Assets		0
	Forecast Adjustments		0
			0
10 1 7999	Schedule 10 - Other Community Amenities		
	Existing Assets	Buildings	25,663
	Forecast Adjustments		0
			25,663
11 1 1999	Schedule 11 - Public Halls		
	Existing Assets	Buildings / Furniture	166,803
	Existing Assets	Furniture	750
	Forecast Adjustments		0
			167,553
11 1 3999	Schedule 11 - Parks & Reserves		
	Existing Assets	Buildings	400,205
	Existing Assets	Parks	543,000
	Existing Assets	Lighting	170,000
	Existing Assets	Plant & Equipment	0
	Forecast Adjustments		0
			1,113,205

(Appendix ORD: 12.4.2A)

Appendix G			
DEPRECIATION			
Account	Description		2024/25 Budget Estimate
Number			\$
11 1 4999	Schedule 11 - Recreation Centre		
	Existing Assets	Buildings	351,763
	Existing Assets	Furniture	28,000
	Right of Use Assets		46,000
	Forecast Adjustments		0
			425,763
11 1 6999	Schedule 11 - Library - Eaton		
	Existing Assets		30,980
	Existing Assets		0
	Forecast Adjustments		0
			30,980
11 1 7999	Schedule 11 - Library - Dardanup		
	Existing Assets		0
	Forecast Adjustments		0
			0
12 1 1999	Schedule 12 - Roads		
	Existing Assets	Roads	2,334,641
	Existing Assets	Footpaths	460,000
	Existing Assets	Drainage	410,000
	Existing Assets	Buildings	115,000
	Existing Assets	Bridges	430,000
	Existing Assets	Plant & Equipment	10,000
	Existing Assets	Car Parks	80,000
	Forecast Adjustments		0
			3,839,641
13 1 2999	Schedule 13 - Tourism		
	Existing Assets		0
	Forecast Adjustments		0
			0
13 1 3999	Schedule 13 - Building Control		
	Existing Assets		0
	Forecast Adjustments		0
			0
14 1 2999	Schedule 14 - Administration Overheads		
	Existing Assets	Buildings	430,020
	Existing Assets	Furniture	52,000
	Right of Use Assets	ROU Furniture & Equipment	65,000
	Right of Use Assets	ROU Buildings	0
	Forecast Adjustments		0
			547,020
14 1 4599	Schedule 14 - Public Works Overheads		
	Existing Assets	Furniture	297
	Forecast Adjustments		0
			297
PLANT	Schedule 14 - Plant		
	Existing Assets	Vehicles	229,400
	Forecast Adjustments		0
			229,400
	TOTAL		6,670,135

(Appendix ORD: 12.4.2A)

Appendix - H

Budget Estimate 2024/25 DISPOSAL OF ASSETS					
Account	Description		2024/25		
Number		Notes	Sale Price	Written Down Value	Profit (Loss) on Disposal
			\$	\$	\$
05 4 1002	Schedule 5 - Fire Prevention		293,826	293,826	
	Vehicle BFB Unit		0	0	0
			0	0	0
05 4 3002	Schedule 5 - Ranger Services				
	Vehicle Senior 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	14,861	14,861	0
			14,861	14,861	0
08 4 7002	Schedule 8 - Community Services				
	Vehicle Manager Place & Community Engage.	Was 1CUW501 now DA997	0	0	0
			0	0	0
10 4 6001	Schedule 10 - Town Planning				
	Vehicle Dir Sustain Development	DA10408	36,636	36,636	0
	Vehicle Manager Development Services	DA004	23,220	23,220	0
	Vehicle Princ SPO	DA329	14,861	14,861	0
			74,717	74,717	0
11 4 3004	Schedule 11 - Parks & Reserves				
	Vehicle P&G Supervisor	DA005	0	0	0
	Vehicle Works Ute - 2014 Colorado Single Cab	DA 996 (Was: DA9279)	0	0	0
	Vehicle Works Ute	DA 993 (Was: DA9406)	0	0	0
	Vehicle Works Ute - Tipper Chassis	Was DA9136 now DA995	0	0	0
	Vehicle Works Ute - Cab Chassis	DA648	0	0	0
	Vehicle Works Ute - Cab Chassis	Was DA10214 now DA994	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	DA10105 P070C	0	0	0
	Trailer Ride-on Mower Trailer - 2012	DA9429 SV024	0	0	0
	Vehicle Tip Truck - 2014 Hino FD1124 500 Series	DA9219	27,334	27,334	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	0	0	0
	Vehicle 3 t Truck	DA9581	26,369	26,369	0
			53,703	53,703	0
11 4 4005	Schedule 11 - Recreation Centre				
	Vehicle Manager Recreation Centre	DA 563	23,220	23,220	0
			23,220	23,220	0
12 4 2001	Schedule 12 - Transport				
	Vehicle Fuel Ute	DA8200	0	0	0
	Vehicle Works Ute	DA588	20,909	20,909	0
	Vehicle Works Ute - Maintenance	Was DA8514 now DA988	0	0	0
	Trailer Trailer	1TBF066	0	0	0
	Vehicle Tray Top Truck - 2012 Hino 300 Series	DA8457	52,239	52,239	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	81,818	81,818	0
	Trailer Trailer	1TMX103	0	0	0
	Vehicle Tip Truck	DA628	0	0	0
	Trailer Trailer (Signs)	1TCK914	0	0	0
	Vehicle Tip Truck - 2010 Mitsubishi 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
	Excavator Excavator - 2 tonne	Was DA10440 now DA987	0	0	0
			154,966	154,966	0
13 4 2003	Schedule 13 - Building Control				
	Vehicle Principal Building Surveyor	DA8673	0	0	0
			0	0	0

(Appendix ORD: 12.4.2A)

Appendix - H						
Budget Estimate 2024/25						
DISPOSAL OF ASSETS						
14 4 2003	Schedule 14 - Administration Overheads					
Vehicle	CEO	ODA	36,636	36,636	0	
Vehicle	Deputy CEO	DA10181	36,636	36,636	0	
Vehicle	Manager IS	DA 9668	23,220	23,220	0	
Vehicle	Manager HR	008DA	23,220	23,220	0	
Vehicle	Manager Governance	-	0	0	0	
Vehicle	Manager CS	DA563	0	0	0	
Vehicle	Manager Financial Services	DA0	23,220	23,220	0	
Land	Lot 31 (2) Sanford Way		730,000	0	730,000	
			872,932	142,932	730,000	
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	DA613 (Was: DA8170)	0	0	0	
Vehicle	ETO	DA005	0	0	0	
Vehicle	ETO 4	NEW	0	0	0	
Vehicle	Manager - Assets	DA9295	0	0	0	
Vehicle	ECO	DA9376	0	0	0	
Vehicle	Devel Engineer	DA429	14,861	14,861	0	
Vehicle	Manager Assets	DA955	23,220	23,220	0	
Vehicle	Maintenance Coordinator	DA10091	0	0	0	
			38,081	38,081	0	
TOTAL			1,232,480	502,480	730,000	

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2024/25 Budget Estimate	Sundry Notes
			\$	
		INSURANCE		
14 1 2006		Insurance - Administration Overheads		
		Public Liability Insurance	77,034	
		Business Interruption	0	
		Councillors & Officers Liability	10,293	
		Personal Accident	644	
		Fidelity / Fraud	665	
		Marine Cargo	311	
		Casual Hire	0	
		Loss of Gross Revenue	4,373	
		Sundry Additions	1,186	
		General Property	232	
		Misc Structures & Equipment	2,334	
		Cyber Liability	8,487	
		Travel	1,084	
		Crime	1,450	
		Library Books	1,976	
			110,069	
14 1 2040		Insurance - Workers Compensation - Administration Overheads		
		Workers Compensation	257,948	2.50% of Total Payroll & Superannuation
			257,948	
J05018		Insurance - Bushfire		
	026	Bushfire Brigade Insurance	62,370	3001
			62,370	

(Appendix ORD: 12.4.2A)

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2024/25 Budget Estimate	Sundry Notes
			\$	
	Insurance - Property & Buildings			
J07001	Sch 7 - Health Administration Eaton Family Centre	300 3001	3,804	
J08001	Sch 8 - Senior Citizens Centres Eaton Senior Citizens Centre	300 3001	0	Moved to J11053 Eaton Bowling Club
J10201	Sch 10 - Refuse Sites Banksia Road Refuse Site	300 3001	251	
J10203	Recycling Facility	300 3001	0	
	Sch 10 - Public Conveniences			
J10001	Eaton Foreshore Toilets	300 3001	274	
J10002	Watson St Toilets	300 3001	258	
J10003	Eaton Tennis Toilets	300 3001	0	
J10004	Ferguson Hall Toilets	300 3001	0	
J10005	Dardanup Oval Toilets	300 3001	0	
J10006	Burekup Tennis Toilets	300 3001	98	
J10007	Wellington Mills Toilets	300 3001	111	
J10008	Millbridge Toilets	300 3001	177	
J10009	Don Hewison Centre Toilets	300 3001	135	
J10020	Vandalism - Public Conveniences	300 3001	0	
	Sch 11 - Public Halls & Civic Centres			
J11001	Eaton Hall	300 3001	2,401	
J11002	Dardanup Hall	300 3001	4,285	
J11003	Burekup Hall	300 3001	3,217	
J11004	Ferguson Hall	300 3001	1,690	
J11005	Waterloo Hall	300 3001	383	
J11006	Dardanup Community Centre	300 3001	1,898	
J11007	Don Hewison Centre	300 3001	659	
J11008	CWA Hall	300 3001	532	
J11015	Vandalism - Halls	300 3001	0	
J11016	Graffiti Removal	300 3001	0	
J11017	Former Eaton Depot Building (Leased)	300 3001	549	

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2024/25 Budget Estimate	Sundry Notes
			\$	
	Sch 11 - Libraries			
J11655	Former Eaton Community Library (Sanford Way)	300 3001	2,672	Reallocated from J08001
NEW	Eaton Community Library (New Admin Building)	300 3001	0	
	Sch 11 - Sporting Facilities			
J11050	Eaton Football Club Rooms - R&J Fishwick Pavilion	300 3001	126	
J11051	Softball Association Club Rooms	300 3001	5,263	
J11052	Eaton Tennis & Basket Ball Courts & Rooms	300 3001	903	
J11053	Eaton Bowling Club	300 3001	7,828	
J11054	Dardanup Oval Club Rooms	300 3001	5,811	
J11055	Burekup Tennis Courts & Rooms	300 3001	505	
J11056	Dardanup Equestrian Centre	300 3001	1,809	
J11057	Glen Huon Club Room - Football	300 3001	5,124	
J11058	Glen Huon Change Rooms - Football	300 3001	3,788	
	Sch 11 - Recreation Centres			
J11405	Eaton Recreation Centre - Minor Mtce	063 3001	0	
J11410	Eaton Recreation Centre - Building Mtce	063 3001	25,973	
	Sch 11 - Parks & Reserves			
J11200	Dardanup Oval	300 3001	174	
J11201	Eaton Oval	300 3001	64	
J11202	Glen Huon Oval	300 3001	0	
J11203	Burekup Oval	300 3001	529	
J11217	Eaton Foreshore	300 3001	2,729	
J11218	Millard Street	300 3001	21	
J11219	Watson Street	300 3001	316	
J11220	Lofthouse Avenue	300 3001	196	
J11221	Pratt Road Reserve	300 3001	645	
J11222	Parkridge Estate Reserves	300 3001	100	
J11223	Sindhi Close Park	300 3001	0	
J11224	Eaton Skate Park	300 3001	2,912	
J11279	Millbridge Gardens	300 3001	145	
J11287	Cadel Park - Millbridge	300 3001	284	
J11293	Millars Creek East - Millbridge	300 3001	44	
J11242	Skate Park - Burekup	300 3001	192	
J11252	Carramar Park	300 3001	467	
J11253	Don Hewison Centre Gardens	300 3001	205	
J11274	Sundry	300 3001	248	

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2024/25 Budget Estimate	Sundry Notes
			\$	
12 1 1009		Sch 12 - Depots Bridge Insurance	73,329	
		Sch 12 - Depots		
J12001	300	Dardanup Depot 3001	0	
J12002	300	Eaton Depot 3001	0	
J12004	300	Dardanup Depot - Martin Pelusey 3001	6,457	
		Sch 13 - Tourism		
J13001	300	Millars Creek Tourist Bay 3001	133	
J13002	300	Dardanup Tourist Bay 3001	97	
		Sch 14 - Administration Centres		
J14301	300	Administration Centre - Eaton 3001	26,118	
J14302	300	Dardanup Office 3001	3,139	
			199,068	

Appendix - I						2024/25		Sundry Notes
INSURANCE						Budget Estimate		
Account Number	Cost Centre	Element Type				\$		
	Insurance - Vehicles							
	Sch 5 - Animal Control							
P012A	DA8222	Compliance	Senior Ranger 1	001	3024	413		
P017A	DA9287	Compliance	Ranger 2	001	3024	460		
	Sch 7 - Health Administration							
P021A	DA 9605	Compliance	PEHO	001	3024	320		
	Sch 8 - Community Development							
P015A	DA997	Compliance	MP&CE	001	3024	344		Was: 1CUW501
	Sch 10 - Town Planning							
P031A	DA10408	Compliance	DSD	001	3024	484		
P023A	DA 329	Compliance	PPO	001	3024	328		
P003A	DA 004	Executive	MDS	001	3024	427		
	Sch 11 - Recreation Centre							
P027A	DA 563	Executive	MRC	001	3024	361		
	Sch 13 - Building Control							
P014A	DA 8763	Compliance	PBS	001	3024	409		
	Sch 14 - Administration Overheads							
P001A	0 DA	CEO	CEO	001	3024	681		
P007A	DA10181	Executive	DCEO	001	3024	587		
P022A	DA 9668	Compliance	MIS	001	3024	427		
P026A	008DA	Compliance	MG&HR	001	3024	461		
P029A	DA0	Compliance	MFS	001	3024	359		
	Sch 14 - Public Works Overheads - Vehicles							
P008A	DA 017	Executive	DI	001	3024	0		
P002A	DA 955	Compliance	M Operations	001	3024	437		
P004A	DA 1314	Compliance	MIPD	001	3024	428		
P010A	DA 613	Compliance	PWS	001	3024	476		Was: DA8170
P011A	DA 005	Compliance	PP&ES	001	3024	400		
P020A	DA9376	Compliance	Dev Engin	001	3024	364		
P024A	DA 429	Compliance	Project Engin	001	3024	335		
P028A	DA 10091	Compliance	Manager Assets	001	3024	370		
P032A	DA10817	Compliance	Senior Project Office	001	3024	370		

Appendix - I				
INSURANCE				
Account Number	Cost Centre	Element Type	2024/25 Budget Estimate	Sundry Notes
			\$	
P050A	Sch 14 - Public Works Overheads - Sundry Plant N/A Sundry Plant & Trailers	001 3024	5,281	
	Insurance - Vehicles Allocated to Schedules			
	Parks & Gardens			
P073A	DA 994 Ute	001 3024	400	Was: DA10214
P059A	DA 9781 Tractor - Eaton	001 3024	1,021	
P064A	DA 996 Ute	001 3024	451	Was: DA9279
P066A	DA 8979 Quad Bike TRX500	001 3024	72	
P067A	DA 9219 Truck	001 3024	579	
P068A	DA 993 Ute	001 3024	435	Was: DA9406
P069A	DA 995 Ute	001 3024	403	Was: DA9136
P070A	DA 9429 Ride on Mower	001 3024	370	
P071A	DA 9581 Truck	001 3024	494	
P072A	DA 648 Ute	001 3024	426	
TBD	New 3t Truck	001 3024	0	
	Transport			
P053A	DA 988 Maintenance Storeperson	001 3024	380	Was: DA8514
P051A	DA 8200 Ute	001 3024	412	
P052A	DA 588 Ute	001 3024	376	
P054A	DA 9774 Grader	001 3024	1,922	
P055A	DA 698 Grader	001 3024	1,992	
P056A	DA 873 Loader	001 3024	2,991	
P057A	DA 628 Truck Water Tank (Asset 01945) sits on '1	001 3024	1,821	
P058A	DA 325 Truck	001 3024	902	
P062A	DA 8457 Maintenance Truck	001 3024	901	
P065A	DA 9513 Maintenance Truck	001 3024	1,632	
P074A	DA 987 Mini Excavator	001 3024	559	Was: DA10440
P075A	DA 2833 Backhoe Loader	001 3024	2,621	
TBD	New Road Sweeper	001 3024	0	
			35,682	

Appendix J

STAFF TRAINING & PROFESSIONAL DEVELOPMENT (from 2024/25)		
Account	Description	2024/25 Budget Estimate
Number		\$
05 1 3011	Schedule 5 - Ranger Services	7,056
07 1 4010	Schedule 7 - Health Administration	3,280
08 1 7008	Schedule 8 - Community Services	8,784
10 1 6013	Schedule 10 - Town Planning	15,959
11 1 4011	Schedule 11 - Recreation Centre - Administration	7,733
11 1 6010	Schedule 11 - Library - Eaton	5,761
13 1 3013	Schedule 13 - Building Services	3,280
14 1 2039	Schedule 14 - Administration Overheads - Executive	5,632
14 1 2038	Schedule 14 - Administration Overheads - Corporate & Governance	59,714
14 1 4017	Schedule 14 - Public Works - Administration	31,450
J14400	Schedule 14 - Public Works - Works	59,020
14 1 2015	Schedule 14 - Organisational Professional Development	10,000
TOTAL		217,669

Appendix K		
ACCOMMODATION / TRAVEL		
Account	Description	2024/25 Budget Estimate
Number		\$
05 1 3012	Schedule 5 - Ranger Services	538
07 1 4009	Schedule 7 - Health Administration	472
08 1 7012	Schedule 8 - Community Services	1,212
10 1 6014	Schedule 10 - Town Planning	757
11 1 4035	Schedule 11 - Recreation Centre	741
11 1 6011	Schedule 11 - Library Services	944
13 1 3014	Schedule 13 - Building Services	472
14 1 2019	Schedule 14 - Administration Overheads - Executive	3,904
14 1 2041	Schedule 14 - Administration Overheads - Corporate & Governance	5,034
14 1 4016	Schedule 14 - Public Works Administration	1,693
TOTAL		15,768

(Appendix ORD: 12.4.2A)

Appendix L STAFF UNIFORMS					2024/25 Budget Estimate
Account Number	Description		Full Time Equivalent Employees	\$ / FTE	\$
05 1 3006	Schedule 5 - Ranger Services				
	Annual Allowance	2024/25	4.60	\$366	1,685
					1,685
07 1 4014	Schedule 7 - Health Administration				
	Annual Allowance	2024/25	2.00	\$366	733
					733
08 1 7007	Schedule 8 - Community Services				
	Annual Allowance	2024/25	5.30	\$366	1,942
					1,942
10 1 6010	Schedule 10 - Town Planning				
	Annual Allowance	2024/25	8.00	\$366	2,931
					2,931
11 1 4012	Schedule 11 - Recreation Centre - Administration				
	Annual Allowance	2024/25	13.38	\$366	4,903
					4,903
11 1 6009	Schedule 11 - Library - Eaton				
	Annual Allowance	2024/25	5.00	\$366	1,832
					1,832
13 1 3010	Schedule 13 - Building Services				
	Annual Allowance	2024/25	2.00	\$366	733
					733
14 1 2016	Schedule 14 - Administration Overheads				
	Annual Allowance	2024/25	39.10	\$366	14,324
					14,324
14 1 4011	Schedule 14 - Public Works - Administration				
	Annual Allowance	2024/25	16.09	\$183	2,948
					2,948
TOTAL					32,030

Appendix M			
SUMMARY - SALARIES & WAGES (including Superannuation)			
		2024/25	
		Employees	Budget Estimate
		FTE	\$
EXECUTIVE			
EXECUTIVE		2.80	448,189
CORPORATE & GOVERNANCE SERVICES			
CORPORATE & GOVERNANCE SERVICES		36.30	3,952,624
INFRASTRUCTURE SERVICES			
INFRASTRUCTURE SERVICES		41.09	3,879,833
SUSTAINABLE DEVELOPMENT SERVICES			
SUSTAINABLE DEVELOPMENT SERVICES		40.28	3,986,924
TOTAL		120.47	12,267,569



Schedule of Fees and Charges

2024/25
Schedule of Fees and Charges

	Page	Contents	Page
Function 3 - General Purpose Income		Function 10 - Community Amenities	
3.1 - Rates & Debtors	3	10.1 - Waste Management	20
3.2 - Rates & Property Information Search Fees	4	- Waste Charges (Domestic, Recycling, FOGO)	20
		- Refuse Site (Tip) Fees	21
Function 4 - Governance		- Recycling (Glass Only)	22
4.1 - Sale of Electoral Rolls (Removed)	4	- Septic Tank Fees	22
4.2 - Minutes & Agendas	4	10.2 - Town Planning & Regional Development	23
4.3 - Printing & Photocopying	5	10.3 - Cemetery Fees & Charges	26
4.4 - Freedom of Information	6	10.4 - Environment	28
4.5 - Election Nomination Deposit Fee	6		
		Function 11 - Recreation & Culture	
Function 5 - Law, Order & Public Safety		11.1 - Public Halls, Buildings, Sports Pavilion	28
5.1 - Fire Prevention	6	11.2 - Parks, Gardens & Reserves	32
5.2 - Animal Control - Dogs and Cats	7	11.3 - Eaton Recreation Centre	34
5.3 - Animal Control - Cattle Impounding	11	11.4 - Libraries	43
5.4 - Abandoned Vehicles	13		
5.5 - Abandoned Trolleys	13	Function 12 - Transport	
		12.1 - Special Plate Series	44
Function 7 - Health		- Verge Inspection Fees	44
7.1 - Licence	14	- Contribution to Works, Roads, Pathways	44
7.2 - Water Sampling	15		
7.3 - Other Charges - Health	15	Function 13 - Economic Services	
7.4 - Pet Meat	16	13.1 - Caravan Parks & Camping Grounds	44
7.5 - Offensive Trades, Public Health, Food Hygiene	17	- Building Control	45
7.6 - Public Health	18	- Extractive Industries	46
7.7 - Food Hygiene - Health	18		
		Function 14 - Other Property & Services	
		14.2 - Private Works	47
		- Administration	48
		- Events Application Fees	49
		- Traffic Management Plan Preparation	49
		- Eaton Administration Building Room Hire	49
		- Dardanup Administration Building Room Hire	49

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
FUNCTION 3 General Purpose Income													
3.1 <u>Rates & Debtors</u>													
3.1.1	Instalment Fee		X	31.1	2022	\$ 42.00	\$ 45.00	N	\$ 45.00	0321003		Regulatory	Local Government Act 1995
3.1.2	Direct Debit Plan / Payment Arrangement (Annual Fee) - State Government Rebate Recipients (i.e. Pensioner Concession, State Concession, WA Seniors Cardholders)		X	31.1	2022	\$ 42.00	\$ 45.00	N	\$ 45.00	0321003		Regulatory	Local Government Act 1995
						No Charge	No Charge	N	No Charge				
3.1.3	Rates Notice Re-issue		X	ATO Private Ruling		\$ 12.00	\$ 15.00	N	\$ 15.00	0321012	0400		ATO Private Ruling
3.1.4	Dishonoured Payment Administration Fee (Charged on 3rd Rejection)		X	ATO Private Ruling		\$ 18.00	\$ 18.00	N	\$ 18.00	0321011			ATO Private Ruling
3.1.5	Debt Recovery Costs - Court Filing Fees Plus Associated Travel Fees (as per Legal Fees incurred by Council)		X	ATO Private Ruling		At Cost	At Cost	N	At Cost	0321010	0176		ATO Private Ruling
3.1.6	Council Administration Charge - Issue of Court Claim		X	ATO Private Ruling	2023	\$ 150.00	\$ 150.00	N	\$ 150.00	0321011	0434		/ Charge of Debt Recovery
3.1.7	Administration Charge - Intention to Summons Letter		X	ATO Private Ruling	2023	At Cost	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 (No Charge if Books Returned)		X	ATO Private Ruling	2022	\$ 7.50	\$ 15.00	N	\$ 15.00	0321011	0172		ATO Private Ruling
3.1.9	Interest imposed on the late payment of rates, fees, charges and service charges - Rates and Charges Arrears		X		2022	11.0%	11.0%	N	11.0%	0321001		Regulatory	Local Government Act 1995, S6.51, Waste Avoidance & Local Government Act
3.1.10	Interest imposed on Rates, Fees and Charges Instalments		X		2022	5.5%	5.5%	N	5.5%	0321002		Regulatory	1995, S6.51, Waste Avoidance &

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
3.2 Rates & Property Information Search Fees													
3.2.1	Rates & Property Inquiry Charge		X	81-10 (5) (a) GST Act	2023	\$ 39.00	\$ 40.00	N	\$ 40.00	0321012	0400		Local Government Act 1995
3.2.2	Rates Inquiry and Orders & Requisitions		X	31.32	2023	\$ 186.00	\$ 240.00	N	\$ 240.00	0321012	0400		Local Government Act 1995
3.2.3	Government Agency Rates Enquiry Fee		X		2023	\$ 21.00		N	o Officer Hourly Rate	0321012	0400		Local Government Act 1995
3.2.4	Non Commercial Use Property Listing - Hard Copy	X			2023	\$ 386.36	\$ 399.09	Y	\$ 439.00	0321013	0401		Rates Book - LGA 1995
3.2.7	Non Commercial Use Property Listing - Electronic	X			2023	\$ 338.00	\$ 349.09	Y	\$ 384.00	0321013	0401		Rates Book - LGA 1995
FUNCTION 4 Governance													
4.1 Sale of Electoral Rolls													
NOT FOR SALE - OBTAIN VIA WA ELECTORAL COMMISSION													
4.1.1	ONLY												
4.2 Minutes & Agendas													
4.2.1	NOT FOR SALE - Available free to down load from council website		X	32.34/ATO Private Ruling		No Charge	No Charge	N	No Charge				Local Government Act 1995

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
4.3 <u>Printing and Photocopying</u>												
4.3.1 Normal												
A4 B/W	X			2023	\$ 0.91	\$ 0.91	Y	\$ 1.00	0422002	0404		
A4 Colour	X			2023	\$ 1.59	\$ 1.64	Y	\$ 1.80	0422002	0404		
A3 B/W	X			2023	\$ 1.36	\$ 1.41	Y	\$ 1.55	0422002	0404		
A3 Colour	X			2023	\$ 2.50	\$ 2.59	Y	\$ 2.85	0422002	0404		
A2 B/W Print	X			2023	\$ 10.00	\$ 10.32	Y	\$ 11.35	0422002	0404		
A1 B/W Print	X			2023	\$ 20.00	\$ 20.64	Y	\$ 22.70	0422002	0404		
4.3.2 Own Paper Supplied												
A4 B/W	X			2023	\$ 0.50	\$ 0.55	Y	\$ 0.60	0422002	0404		
A4 Colour	X			2023	\$ 1.36	\$ 1.41	Y	\$ 1.55	0422002	0404		
A3 B/W	X			2023	\$ 1.82	\$ 1.91	Y	\$ 2.10	0422002	0404		
A3 Colour	X			2023	\$ 2.00	\$ 2.09	Y	\$ 2.30	0422002	0404		

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
4.4 <u>Freedom of Information</u>				ATO Private Ruling ATO Private Ruling	Regulatory	\$ 30.00	\$ 30.00	N		0422003		Regulatory	FOI Act 1992 under FOI Regs 1993) under FOI Regs 1993)
4.6.1	FOI Application	X											
4.6.2	FOI Investigation fee	X											
4.6.3	FOI Photocopying (per copy)	X											
4.5 <u>Election Nomination Fees</u>													
4.7.1	Election Nomination Deposit Fee	X				\$ 80.00	\$ 100.00	N	\$ 100.00	Muni/Trust - TN100		Regulatory	Local Government (Elections) Regulations 1997 - Regulation 26(1)
FUNCTION 5 Law, Order & Public Safety													
5.1 <u>Fire Prevention</u>													
5.1.1	Administration Fee (Arrange Fire Hazard Clearing)	X			2022	\$ 120.00	\$ 124.00	N	\$ 124.00	0521002			Bush Fires Act 1954 and
5.1.2	Administration Fee (Repeat Inspection for Non-Compliance with Fire Prevention Order)	X			2022	\$ 120.00	\$ 124.00	N	\$ 124.00	0521002			Local Government Act 1995
5.1.3	Fire Hazard Prevention / Reduction Works for Non-Compliance with Order	X			2022	At Cost	At Cost	Y	At Cost	0521001			

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
5.2 <u>Animal Control</u>													
5.2.1	Dog Tag Replacement (Transfer In)		X	37.1/ATO Private Ruling	2022	\$ 10.00	\$ 10.00	N	\$ 10.00	0523005			Dog Act 1976
5.2.2	Ranger Fee	X						Y	At Cost	0523002	0405		
5.2.3	Poundage - Dogs												
	Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2023	\$ 165.00	\$ 190.00	N	\$ 190.00	0523006			set by City of Bunbury (MOU)
	Temporary Holding Fee (50% of Impounding / Release Fee)		X		2023	\$ 80.00	\$ 80.00	N	\$ 80.00	0523006			Holding of dog (not impounded)
5.2.4	Sustenance (per day) - Dogs		X	ATO Private Ruling	2023	\$ 35.00	\$ 35.00	N	\$ 35.00	0523006			set by City of Bunbury (MOU)
5.2.5	Dog Surrender Fee/and or Euthanise (Voluntary)	X			2023	\$ 186.36	\$ 192.73	Y	\$ 212.00	0523007			
5.2.6	Annual Inspection of Premises for Dangerous Dogs / Restricted Breeds		X	ATO Private Ruling	2023	\$ 140.00	\$ 144.00	N	\$ 144.00	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	Regulatory	(Dogs Local Law 2014)
	Transfer of Kennel Licence and / or Dog Management Facility		X	ATO Private Ruling	2022	\$ 110.00	\$ 110.00	N	\$ 110.00	0523003			ATO Private Ruling
	Annual Inspection and Renewals of Kennel and / or Dog Management Facility		X	ATO Private Ruling	2022	\$ 130.00	\$ 130.00	N	\$ 130.00	0523003		Regulatory	ATO Private Ruling

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
5.2.8	Animal Control Traps - (Guidelines form to be completed)												
	Weekly Hire - No Charge		X		Reviewed 2022	No Charge	No Charge	N	No Charge				
	Bond		X		Reviewed 2022	\$ 150.00	\$ 150.00	N	\$ 150.00	Muni/Trust - THIRE01			Bond
5.2.9	Dog Microchip Database Update (by Council)	X			Reviewed 2022	\$ 13.64	\$ 13.64	Y	\$ 15.00	0523002			from registered owner when microchip details into company database on behalf of owner.
5.2.10	Dog Registrations & Licences												Dog Act 1976
	<u>Sterilised</u>												
	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 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	

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<u>Unsterilised</u>												
1 Year - Unsterilised		X	31.7	2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005		Regulatory	Common Expiry 31st October
3 Years - Unsterilised		X	31.7	2013	\$ 120.00	\$ 120.00	N	\$ 120.00	0523005		Regulatory	
Lifetime - Unsterilised		X		2013	\$ 250.00	\$ 250.00	N	\$ 250.00	0523005		Regulatory	
Pensioner - 1 Year (50% Concession)		X	31.7	2013	\$ 25.00	\$ 25.00	N	\$ 25.00	0523005		Regulatory	Pensioner Concession 50% as
Pensioner - 3 Years (50% Concession)		X	31.7	2013	\$ 60.00	\$ 60.00	N	\$ 60.00	0523005		Regulatory	defined per the Rates & Charges
Pensioner - Lifetime (50% Concession)		X	31.7	2013	\$ 125.00	\$ 125.00	N	\$ 125.00	0523005		Regulatory	Deferments) Act 1992
Pensioner Concession 50% (refer above fees)								50%				
Droving/Tending Stock (working dog) Concession 25% of fee				2013			N	25%				
Guide Dog Nil				2013	Nil	Nil	N	Nil				
State Emergency Tracker Dog / Kept for purposes of the Crown		X			\$ 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			2013, r. 17 (3) 2. 9(g)
5.2.11 Application for More than Two Dogs		X	ATO Private Ruling	2023	\$ 140.00	\$ 140.00	N	\$ 140.00	0523003			ATO Private Ruling

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
5.2.12 Poundage - Cats												
Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2023	\$ 165.00	\$ 170.00	N	\$ 170.00	0523006			set by City of Bunbury (MOU) Holding of cat (not impounded)
Temporary Holding Fee (50% of Impounding / Release Fee)		X		2023	\$ 80.00	\$ 85.00	N	\$ 85.00	0523006			
5.2.13 Cat Tag Replacement (Transfer In)		X	37.1/ATO Private Ruling	2022	\$ 10.00	\$ 10.00	N	\$ 10.00	0523008			
5.2.14 Sustenance (per day) - Cats		X	ATO Private Ruling	2023	\$ 35.00	\$ 36.00	N	\$ 36.00	0523006			set by City of Bunbury (MOU)
5.2.15 Cat Surrender Fee/and or Euthanise (Voluntary)	X			2023 Reviewed	\$ 186.36	\$ 192.73	Y	\$ 212.00	0523007			from registered owner when Council
5.2.16 Cat Microchip Database Update (by Council)	X			2022	\$ 13.64	\$ 13.64	Y	\$ 15.00	0523002			
5.2.17 Cat Registrations & Licences												
1 Year - Sterilisation Compulsory		X		2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523008		Regulatory	2011, Pt 2 Div 1, s. 9 Common Expiry 31st October Registration after 31st May 50% Cat Regulations 2012, Sched 3 Fees Pensioner Concession 50% as defined per the Rates & Charges Deferments) Act 1992
3 Year - Sterilisation Compulsory		X		2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523008		Regulatory	
Lifetime - Sterilisation Compulsory		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	
Breeders - Approval to Breed Cats (per breeding cat; male or female)		X		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	
Pensioner - 1 Year - Sterilisation Compulsory (50% Concession)		X		2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523008		Regulatory	
Pensioner - 3 Years - Sterilisation Compulsory (50% Concession)		X		2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523008		Regulatory	
Pensioner - Lifetime - Sterilisation Compulsory (50% Concession)		X		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523008		Regulatory	
Pensioner Concession 50% of fee (refer above fees)								50%	0523008		Regulatory	

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
5.2.18	Cat Management Facility												
	Application Fee		X		Reviewed 2022	\$ 200.00	\$ 200.00	N	\$ 200.00	0523008			Cat Act 2011, Pt 3 Div 3, s. 31
	Annual Inspection and Renewal of Cat Management Facility Licence		X		Reviewed 2022	\$ 125.00	\$ 125.00	N	\$ 125.00	0523008		Regulatory	Cat Act 2011, Pt 3 Div 3, s. 31
	Transfer of Cat Management Licence Facility		X	ATO Private Ruling	2022	\$ 110.00	\$ 110.00	N	\$ 110.00	0523003			ATO Private Ruling
5.2.19	Application for More than Two Cats		X		2023	\$ 140.00	\$ 140.00	N	\$ 140.00	0523003			ATO Private Ruling

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES														
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments	
		Taxed	GST Free											
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs														
		X	31.25	2017	\$	75.00	\$	77.00	N	\$	77.00	0523006		(Misc Prov) Act 1960
	6am - 6pm weekdays		X	31.25	2017	\$	125.00	\$	129.00	N	\$	129.00	0523006	
6pm - 6am and weekend or Public Holiday														
Wethers, ewes, lambs and goats														
		X	31.25	2017	\$	75.00	\$	77.00	N	\$	77.00	0523006		(Misc Prov) Act 1960
	6am - 6pm weekdays		X	31.25	2017	\$	125.00	\$	129.00	N	\$	129.00	0523006	
6pm - 6am and weekend or Public Holiday														
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	\$	26.00	N	\$	26.00	0523006		(Misc Prov) Act 1960
	First 24 Hours or Part Thereof												hours refer to the above Act	
Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head														
													Fee set under the Act	
First 24 Hours or Part Thereof		X	31.25	2017	\$	25.00	\$	26.00	N	\$	26.00	0523006		(Misc Prov) Act 1960
													hours refer to the above Act	
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head														
First 24 Hours or Part Thereof		X	31.25	2017	\$	25.00	\$	26.00	N	\$	26.00	0523006		(Misc Prov) Act 1960
													hours refer to the above Act	

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Wethers, ewes, lambs and goats, per head First 24 Hours or Part Thereof		X	31.25	2017	\$ 15.00	\$ 15.00	N		0523006			(Misc Prov) Act 1960 hours refer to the above Act
								\$ 15.00				
5.3.3 Sustenance Charges (per head, per 24 hours or part thereof) All Stock		X		2017	\$ 20.00	\$ 21.00	N	\$ 21.00	0523006			(Misc Prov) Act 1960
5.3.4 Stock Control (per occasion) Securing livestock in Private Property includes Travel and Transport > 3kms		X		2017	At Cost	At Cost	N	At Cost	0523006			Local Government Act 1995
5.4 Abandoned Vehicles												
5.4.1 Towing Fee (Vehicle)		X	ATO Private Ruling	2023	\$ 180.00	\$ 186.00	N	\$ 186.00	0524002			ATO Private Ruling
5.4.2 Towing - Administration Fee		X	ATO Private Ruling	2023	\$ 65.00	\$ 67.00	N	\$ 67.00	0524002			ATO Private Ruling
5.4.3 Storage fee up to 60 days (per day)		X	ATO Private Ruling	2015	\$ 15.00	\$ 15.00	N	\$ 15.00	0524002			Ruling/S.3.40 LG Act
5.5 Abandoned Trolleys												
5.5.1 Initial Impounding of Abandoned Trolley		X	ATO Private Ruling	2023	\$ 65.00	\$ 67.00	N	\$ 67.00	0524002			ATO Private Ruling
5.5.2 Daily Pound Fee for Abandoned Trolley, per trolley per day		X	ATO Private Ruling	2014	\$ 10.00	\$ 10.00	N	\$ 10.00	0524002			ATO Private Ruling

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
FUNCTION 7 Health <													

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
7.1.3 Hawker												
Application		X	31.8	2023	\$ 85.00	\$ 88.00	N	\$ 88.00	0724003	0130		Local Government Act 1995
Renewal		X	31.8	2023	\$ 85.00	\$ 88.00	N	\$ 88.00	0724003	0130		Local Government Act 1995
7.2 Water Sampling												
7.2.1 Water Sampling (per annum)	X		under Section 9-5	2023	\$ 118.18	\$ 121.82	Y	\$ 134.00	0724002			
7.3 Other Charges - Health												
7.3.1 Liquor Licence (Section 39 Certificates)		X	ATO Private Ruling	2022	\$ 73.00	\$ 75.00	N	\$ 75.00	0724003			recover costs to organisation
7.3.2 Application for Registration of Lodging House		X		2022	\$ 120.00	\$ 124.00	N	\$ 124.00	0724003			2000 & Health (Misc. Prov.) Act
7.3.3 Application for Exemption to Noise Regulations (Section 18)		X			\$ 1,000.00	\$ 1,032.00	N	\$ 1,032.00	0724003			Protection (Noise) Reg 18 (6) (b)
7.3.4 Use of Noise Meter During Event - \$/day or part thereof		X	ATO Private Ruling		\$ 182.00	\$ 188.00	N	\$ 188.00	0724003			Regulations 1997 (EPN Regs 1997)
7.3.5 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 Reg 14A (7)
7.3.6 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 Reg 16AA
7.3.7 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 Reg 16BA
7.3.8 Fee for assessment of application to exceed Noise Reg. standard (Reg. 18A) up-to		X		2015	* Up to \$100,000	* Up to \$100,000	N	* Up to \$100,000	0724003			EPN Regs 1997
(Fee determined by CEO)								*Fee determined by CEO				the cost of conducting the
7.3.9 Noise Monitoring Fee (Reg. 18G) / year (12 months pro-rata)		X		2015	\$ 5,000.00	\$ 5,000.00	N	\$ 5,000.00	0724003			EPN Regs 1997 Reg 18G

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
7.3.10	Application for Exemption to Noise Regulations (Reg. 18) - Late Fee		X		2015	\$ 250.00	\$ 258.00	N	\$ 258.00	0724003			EPN Regs 1997
7.3.11	Application for Exemption to Noise Regulations (Reg. 18) - Noise monitoring fee		X		2015	At Cost	At Cost	N	At Cost	0724003			EPN Regs 1997
7.3.12	Fee for cost of assessment & processing Reg. 19B (Noise Reg.) application up-to		X		2015	* Up to \$15,000	* Up to \$15,000	N	* Up to \$15,000	0724003			EPN Regs 1997 Reg 19B (4)
	(Fee determined by CEO)								*Fee determined by CEO				the cost of assessing and
7.3.13	Application for Notifiable Event under Reg. 19D (Noise Reg.) - Late fee		X		2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997 Reg 19D (4)
7.3.14	Application for Exemption to Noise Regulations (Reg. 19D) - Noise monitoring fee		X		2015	At Cost	At Cost	N	At Cost	0724003			EPN Regs 1997
7.3.15	Application for hairdresser / skin penetration		X		2023	\$ 125.00	\$ 129.00	N	\$ 129.00	0724003			Local Government Act 1995
7.3.16	Permit to consume alcohol		X		2022	\$ 20.00	\$ 21.00	N	\$ 21.00	0724003			Local Government Act 1995
7.3.17	Application for Keeping of Animals		X		2023	\$ 125.00	\$ 129.00	N	\$ 129.00	0724003			2000 and Local Government Act
7.4 <u>Pet Meat - Health</u>													
N/A													

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
7.5 <u>Offensive Trades (Fees) - Health</u>													
7.5.1	Slaughterhouses		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.2	Piggeries		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.3	Artificial Manure Depots		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.4	Bone Mills		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	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	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	Trade Fees) Reg. 1976
	7.5.6B Larger Establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.7	Blood Drying		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	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	Trade Fees) Reg. 1976
7.5.9	Fellmongeries		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.10	Manure Works		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.11	Fish curing establishments		X	31.13	2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.12	Laundries, Drycleaning establishments		X	31.13	2011	\$ 147.00	\$ 147.00	N	\$ 147.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.13	Bone Merchant premises		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.14	Flock Factories		X	31.13	2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.15	Knackeries		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
7.5 <u>Offensive Trades (Fees) - Health</u>												
7.5.16 Poultry Processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.17 Poultry Farming		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.18 Rabbit Farming		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Trade Fees) Reg. 1976
7.5.19 Fish processing establishments		X	31.13	2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	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	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	Trade Fees) Reg. 1976
7.6 <u>Public Building - Health</u>												
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			(Miscellaneous Provisions) Act 1911 Health (Public Build.) Reg. 1992
7.7 <u>Food Hygiene - Health</u>												
7.7.1 Food Act 2008												
Food Premises Notification Fee		X	31.13	2023	\$ 85.00	\$ 88.00	N	\$ 88.00	0724003			Food Premises - Food Act 2008
High Risk Food Premises Registration / Assessment Fee		X	31.13	2023	\$ 280.00	\$ 289.00	N	\$ 289.00	0724003			Food Act 2008 & Local Government Act 1995
Medium Risk Food Premises Registration / Assessment Fee		X	31.13	2023	\$ 220.00	\$ 227.00	N	\$ 227.00	0724003			Food Act 2008 & Local Government Act 1995
Low Risk Food Premises Registration / Assessment Fee		X	31.13	2023	\$ 120.00	\$ 124.00	N	\$ 124.00	0724003			Food Act 2008 & Local Government Act 1995
Very Low Risk Food Premises Registration / Assessment Fee		X	31.13	2023	\$ 60.00	\$ 62.00	N	\$ 62.00	0724003			Food Act 2008 & Local Government Act 1995

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
7.7.2	Annual Food Business Fee (Annual Fee)												
	High Risk		X	Regulatory	2023	\$ 205.00	\$ 212.00	N	\$ 212.00	0724003			Local Government Act 1995
	Medium Risk		X	Regulatory	2023	\$ 155.00	\$ 160.00	N	\$ 160.00	0724003			Local Government Act 1995
	Multiple Food Area Premises		X	Regulatory	2023	Max \$ 560.00	Max \$ 560.00	N	Max \$560.00	0724003			
	Low Risk		X	Regulatory	2023	\$ 105.00	\$ 108.00	N	\$ 108.00	0724003			Local Government Act 1995
	Family Day Care		X	Regulatory	2023	\$ 105.00	\$ 108.00	N	\$ 108.00	0724003			Local Government Act 1995
7.7.3	Settlement enquiry of a Food Business		X	31.13	2022	\$ 73.00	\$ 75.00	N	\$ 75.00	0724003			Food Act 2008 & Local Government Act 1995

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
FUNCTION 10 Community Amenities												
10.1 <u>Waste Management</u>												
10.1.1 Waste Charges												
Standard Service - General Waste/Domestic 3 Bin System (Compulsory Service 140l Domestic, 240l Recycling, 240l FOGO)		X	31.14	2023	\$ 261.00	\$ 310.00	N	\$ 310.00	1021004			Waste Avoidance & Resource
Option 1 - Alternative Service - Lid Swap - 240l General Waste/Domestic, 240l Recycling, 140l FOGO		X		2023	\$ 261.00	\$ 310.00	N	\$ 310.00	1021004			Waste Avoidance & Resource
Option 2 - Alternative Service – General Waste/Domestic (240l bin replacing the existing 140l bin) ie 3 Bin Collection - All 240l		X		2023	\$ 265.00	\$ 315.00	N	\$ 315.00	1021008			Waste Avoidance & Resource
Additional Standard Service - General Waste/Domestic 3 Bin System (Compulsory Service 140l Domestic, 240l Recycling, 240l FOGO)		X	ATO Private Ruling	2023	\$ 261.00	\$ 310.00	N	\$ 310.00	1021008			Recovery Act 2007 Bin Sizes and Frequencies
Waste/Domestic, 240l Recycling Only) - Bethanie and Identified Rural Properties Only		X		2023	\$ 239.00	\$ 247.00	N	\$ 247.00	1021008			
Additional Service - General Waste/Domestic 140l		X	ATO Private Ruling	2022	\$ 45.00	\$ 46.00	N	\$ 46.00	1021008			ATO Private Ruling
Additional Service – General Waste/Domestic 240l		X		2021	\$ 75.00	\$ 77.00	N	\$ 77.00	1021008			
Additional Service - Recycling 240l		X	ATO Private Ruling	2022	\$ 55.00	\$ 57.00	N	\$ 57.00	1021008			ATO Private Ruling
Additional Service - Recycling 140l		X	ATO Private Ruling				N	N/A	1021008			Supply issue
Additional Service – FOGO Waste 240l		X		2021	\$ 120.00	\$ 143.00	N	\$ 143.00	1021008			
Additional Service – FOGO Waste 140l		X		2021			N	N/A	1021008			Supply issue
Alternative Waste Services Option 1 - Once Off Lid Swap		X		2021	\$ 50.00	\$ 52.00	N	\$ 52.00	1021010			Cash Receipt
Alternative Waste Services Option 2 - Once Off Bin Swap		X		2022	\$ 195.00	\$ 201.00	N	\$ 201.00	1021010			Cash Receipt
Additional Services FOGO Waste 240l - Once Off setup fee		X		2022	\$ 80.00	\$ 83.00	N	\$ 83.00	1021010			Cash Receipt

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
10.1.2 Tipping Fees	Additional Services Recycling 240l - Once Off setup fee		X		2022	\$ 80.00	\$ 83.00	N	\$ 83.00	1021010			Cash Receipt
	Additional Services General Waste/Domestic 240l - Once Off setup fee		X		2022	\$ 115.00	\$ 119.00	N	\$ 119.00	1021010			Cash Receipt
	Additional Service - General Waste/Domestic 140l once off set up fee		X			\$ 115.00	\$ 119.00	N	\$ 119.00	1021010			Cash Receipt
	Contamination Fee - FOGO bin (charged each time additional action is required)		X		2022	\$ 50.00	\$ 59.00	N	\$ 59.00	1021010			Cash Receipt
	Domestic Refuse - Ute	X			2023	\$ 22.73	\$ 23.64	Y	\$ 26.00	1021006	0407		Local Government Act 1995
	Small Trailers - not exceeding 1.8m x 1.2m	X			2023	\$ 31.82	\$ 32.73	Y	\$ 36.00	1021006	0407		
	Large Trailer - Incl Dual Axle, Float, Trailers with sides exceeding 500mm	X			2023	\$ 45.45	\$ 47.27	Y	\$ 52.00	1021006	0407		
	240L Bin (Wheelie Bin)	X			2023	\$ 11.82	\$ 12.73	Y	\$ 14.00	1021006	0407		
	140L Bin (Wheelie Bin)				2023	\$ 8.18	\$ 9.09	Y	\$ 10.00	1021006	0407		
	240L Bin (Wheelie Bin) - Recycling & Cardboard				NEW 2024	\$ -	\$ 8.18	Y	\$ 9.00	1021006	0407		
	140L Bin (Wheelie Bin) - Recycling & Cardboard				NEW 2024	\$ -	\$ 4.55	Y	\$ 5.00	1021006	0407		
	Domestic Greenwaste (1.8m x 1.2m trailer)	X			2023	\$ 18.18	\$ 19.09	Y	\$ 21.00	1021006	0407		
	Domestic Greenwaste (Dual Axle Trailer or larger)	X			2023	\$ 27.27	\$ 28.18	Y	\$ 31.00	1021006	0407		
	Refrigeration / Air Conditioner (each)	X			2023	\$ 18.18	\$ 19.09	Y	\$ 21.00	1021006	0407		per item
	Mattresses (each)	X			2023	\$ 50.00	\$ 51.82	Y	\$ 57.00	1021006	0407		per item
	Car Tyres - each	X			2023	\$ 9.09	\$ 12.73	Y	\$ 14.00	1021006	0407		per item
	Car Tyres on Rims - each	X			2023	\$ 13.64	\$ 20.91	Y	\$ 23.00	1021006			
Domestic Waste - Tip Pass - 20 x 240L Bin	X			2023	\$ 62.00	\$ 154.55	Y	\$ 170.00	1021006	0407			
Domestic Waste - Tip Pass - 10 x Trailer (1.8m x 1.2m)	X			2023	\$ 155.00	\$ 390.91	Y	\$ 430.00	1021006	0407			

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Construction and Demolition Waste (Per Trailer)	X			2023	\$ 13.64	\$ 45.46	Y		1021006	0407		
								\$ 50.00				
	X			2023	\$ 9.09	\$ 13.64	Y	\$ 15.00	1021006	0407		
				2023	\$ 4.55	\$ 4.55	Y	\$ 5.00	1021006	0407		
	Waste from Local Community Events								NO CHARGE - Upon written application to Chief Executive Officer			
10.1.3 Recycling	X			2023	N/A	N/A	Y	N/A	1021006	0407		
10.1.4 Septic Tank Fees			ATO Private Ruling									
Application	X	31.28	2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	(Miscellaneous Provisions) Act 1911	
Permit to use an apparatus	X		2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	(Treat of Sewage) 1974	
Inspection	X		2023	\$ 105.00	\$ 105.00	N	\$ 105.00	1022002			ATO Private Ruling	
Search Fee - Septic Tanks	X	31.32	2022	\$ 20.00	\$ 21.00	N	\$ 21.00	1022002			Local Government Act 1995	
Local Government Report Fee	X		2014	\$ 118.00	\$ 122.00	N	\$ 122.00	1022002		Council	(Miscellaneous Provisions) Act 1911	

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
10.2 <u>Town Planning & Regional Development</u>													
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		for every \$1 in excess of \$500,000
\$2,500,001 - \$5,000,000			X	31.31		see comments	see comments	N		1026003	0135		for every \$1 in excess of \$2.5
\$5,000,001 - \$21,500,000			X	31.31		see comments	see comments	N		1026003	0135		for every \$1 in excess of \$5
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		Development Regs 2009
R-Code Variation (up to 2 variations)			X		2016	\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		Development Regs 2009
R-Code Variation (3 or more variations) - Fee per Variation			X		2021	\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135		Development Regs 2009
Development Application Fees lodgement (Development Assessment Panel)			X			see comments	see comments	N	see comments	Muni/Trust System - T		Regulatory	1 - Fees and Applications Development (Development Assessment Panels) Regs 2011

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
10.2.2	Development Applications - Extractive Industry Determining a Extractive Industries development application has commenced or been carried out		X	31.31		\$ 739.00	\$ 739.00	N	\$ 739.00	1026003	0135		\$739 plus, \$1,478 as penalty
			X	31.31		see comments	see comments	N	see comments	1026003	0135		
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		first 5 lots and
	More than 195 lots		X	31.31		\$ 7,393.00	\$ 7,393.00	N	\$ 7,393.00	1026003	0135		then \$35 per lot
10.2.4	Home Occupation												
	- Initial Fee		X	31.3		\$ 222.00	\$ 222.00	N	\$ 222.00	1026003	0135		\$222 plus \$444 penalty
	- Initial Application where home occupation has commenced		X	31.3		see comments	see comments	N	see comments	1026003	0135		
10.2.5	Change of Use		X	31.31		\$ 295.00	\$ 295.00	N	\$ 295.00	1026003	0135		\$295 plus \$590 penalty
	- where change has commenced or been carried out		X	32.33		see comments	see comments	N	see comments	1026003	0135		
10.2.6	Town Planning Scheme Amendments & Structure Plans												Regulatory Regulatory Regulatory Regulatory Regulatory Regulatory Regulatory Regulatory Regulatory Regulatory Includes all Advertising Charges
	Structure Plans - Including all Advertising Charges and 50% refundable if not advertised; OR		X	31.31	2023	\$ 5,380.00	\$ 5,380.00	N	\$ 5,380.00	1026003	0135		
	Structure Plans - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X	31.31	Reviewed 2023	At Cost	At Cost	N	At Cost	1026003	0135		
	Modifications to Structure Plan (Post Approval)		X	31.31	2023	\$ 1,795.00	\$ 1,795.00	N	\$ 1,795.00	1026003	0135		
	Basic Amendments		X	31.31	2023	\$ 2,150.00	\$ 2,150.00	N	\$ 2,150.00	1026003	0135		
	Standard Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X	31.31	2023	\$ 4,300.00	\$ 4,300.00	N	\$ 4,300.00	1026003	0135		
	Standard Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X		Reviewed 2022	At Cost	At Cost	N	At Cost	1026003	0135		
	Complex Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X		2023	\$ 5,380.00	\$ 5,380.00	N	\$ 5,380.00	1026003	0135		
	Complex Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X		Reviewed 2022	At Cost	At Cost	N	At Cost	1026003	0135		
	Local Development Plans (other than required as part of subdivision condition)		X		2023	\$ 1,075.00	\$ 1,075.00	N	\$ 1,075.00	1026003	0135		
	Modifications to Local Development Plan once approved		X		2023	\$ 360.00	\$ 360.00	N	\$ 360.00	1026003	0135		

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
		X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135	Regulatory	
		X	31.31		\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135	Regulatory	
		X	31.31				N	\$ -	1026005		Regulatory	
		X					N	\$ -	1026005		Regulatory	
		X		2023	\$ 550.00	\$ 550.00	N	\$ 550.00	1026005	0045	Regulatory	
		X		2021	At Cost	At Cost	N	COST + 10%	1026005	0045	Regulatory	
		X			At Cost	At Cost	N	COST + 10%	1026005		Regulatory	
		X		2023	\$ 60.00	\$ 60.00	N	\$ 60.00	1026005		Regulatory	
10.2.7	Council Report (for Other Matters)	X		2023	\$ 248.00	\$ 256.00	N	\$ 256.00	1026005			
10.2.8	Liquor Licence (Section 40 Certificates)	X		2021	\$ 73.00	\$ 73.00	N	\$ 73.00	1026003			consume liquor, Liquor Lic Act 1988
10.2.9	Amending Development Approval	X	ATO Private Ruling	2011	see comments	see comments	N	See Comments	1026002			00% or the original application fee up to a maximum of \$295 whichever is the lesser. Fee updated in accordance with
	Cancelling Development Approval or Removal of Caveat	X		2021	\$ 73.00	\$ 73.00	N	\$ 73.00	1026003			
10.2.10	Extension to Term of Approval	X	ATO Private Ruling	2011	\$ 110.00	\$ 110.00	N	\$ 110.00	1026003			ATO Private Ruling

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
10.3 Cemetery Fees & Charges												
10.3.1 Interments												
Interment of Adult	X			2015	\$ 1,090.91	\$ 1,125.45	Y	\$ 1,238.00	1027003	0409		
Still Borns	X			2014	\$ 318.18	\$ 328.18	Y	\$ 361.00	1027003	0409		
Children under 7 years	X			2014	\$ 500.00	\$ 516.36	Y	\$ 568.00	1027003	0409		
Placement of cremated ashes	X			2015	\$ 272.73	\$ 281.82	Y	\$ 310.00	1027003	0409		
Placement of ashes in gravesite including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 421.82	Y	\$ 464.00	1027003	0409		
Reservation of Grave	X			2023	\$ 272.73	\$ 281.82	Y	\$ 310.00	1027003	0409		
Extras												
Without due notice	X			2015	\$ 272.73	\$ 281.82	Y	\$ 310.00	1027003	0409		
Not usual hours	X			2010	\$ 454.55	\$ 469.09	Y	\$ 516.00	1027003	0409		
Public Holidays	X			2010	\$ 454.55	\$ 469.09	Y	\$ 516.00	1027003	0409		
Saturdays	X			2010	\$ 454.55	\$ 469.09	Y	\$ 516.00	1027003	0409		
Sundays	X			2010	\$ 454.55	\$ 469.09	Y	\$ 516.00	1027003	0409		
10.3.2 Plot Fees												
1.8m x 2.75m	X			2023	\$ 636.36	\$ 656.36	Y	\$ 722.00	1027003	0409		
Extras												
First additional 30 cm	X			2023	\$ 181.82	\$ 187.27	Y	\$ 206.00	1027003	0409		
Second additional 30 cm	X			2023	\$ 181.82	\$ 187.27	Y	\$ 206.00	1027003	0409		
Third additional 30cm	X			2023	\$ 181.82	\$ 187.27	Y	\$ 206.00	1027003	0409		

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES													
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
		Taxed	GST Free										
10.3.3	Reopening Fees and Charges												
	Reopening	X			2023	\$ 909.09	\$ 938.18	Y	\$ 1,032.00	1027003	0409		
	Removing grass / kerbing etc if necessary (per hour)	X				At Cost	At Cost	Y	At Cost	1027003	0409		
	Exhumation	X			2023	\$ 1,363.64	\$ 1,407.27	Y	\$ 1,548.00	1027003	0409		
10.3.4	Niche Wall												
	Reservation for Placement	X			2014	\$ 181.82	\$ 187.27	Y	\$ 206.00	1027003	0409		
	Placement in single niche including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 421.82	Y	\$ 464.00	1027003	0409		
	Placement in double niche including bronze plaque and standard inscription	X			2015	\$ 454.55	\$ 469.09	Y	\$ 516.00	1027003	0409		
	Placement in double niche including second inscription for double niche plaque	X			2015	\$ 409.09	\$ 421.82	Y	\$ 464.00	1027003	0409		
10.3.5	Rose Garden												
	Reservation for Placement	X			2023	\$ 272.73	\$ 281.82	Y	\$ 310.00	1027003	0409		
	Placement including bronze plaque and standard inscription	X			2015	\$ 409.09	\$ 421.82	Y	\$ 464.00	1027003	0409		
	Placement including bronze plaque and standard inscription, and second reservation	X			2023	\$ 545.45	\$ 562.73	Y	\$ 619.00	1027003	0409		
	Second placement including plaque and standard inscription	X			2015	\$ 409.09	\$ 421.82	Y	\$ 464.00	1027003	0409		
10.3.6	Miscellaneous												
	Undertakers Licence - Annual		X	31.4 / ATO Ruling	2015	\$ 200.00	\$ 206.00	N	\$ 206.00	1027004	0132		Cemeteries Act 1986
	Undertakers Licence - per burial		X	31.4 / ATO Ruling	2023	\$ 100.00	\$ 103.00	N	\$ 103.00	1027004	0132		Cemeteries Act 1986
	Monumental Masons Annual Fee		X	31.4 / ATO Ruling	2015	\$ 200.00	\$ 206.00	N	\$ 206.00	1027004	0132		Cemeteries Act 1986
	Permission to construct monument		X	31.4 / ATO Ruling	2015	\$ 100.00	\$ 103.00	N	\$ 103.00	1027004	0132		Cemeteries Act 1986

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Single Monument Permit (Monumental Masons only)		X	31.4 / ATO Ruling	2015	\$ 100.00	\$ 103.00	N	\$ 103.00	1027004	0132		Cemeteries Act 1986
Issue of Grant of Right of Burial		X	31.4 / ATO Ruling	2023	\$ 500.00	\$ 516.00	N	\$ 516.00	1027004	0132		Cemeteries Act 1986
Transfer or Copy of Grant of Right of Burial		X	31.4 / ATO Ruling	2023	\$ 50.00	\$ 52.00	N	\$ 52.00	1027004	0132		Cemeteries Act 1986
Renewal of Grant of Right of Burial		X	31.4 / ATO Ruling	2023	\$ 250.00	\$ 258.00	N	\$ 258.00	1027004	0132		Cemeteries Act 1986
10.4 <u>Environment</u>												
10.4.1 Nil												
FUNCTION 11 Recreation & Culture												
11.1 <u>Public Halls & Civic Centres</u>												
11.1.1 Don Hewison Centre (Hall & Grounds)												
Building Leased												

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.1.2 Dardanup Hall												
Complete Facility												
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2022	\$ 43.64	\$ 45.45	Y	\$ 50.00	1121014	0411		
Day time hire / Hr	X			2022	\$ 56.36	\$ 58.18	Y	\$ 64.00	1121014	0411		
- Complete Evening (6pm - 11pm)	X			2022	\$ 286.36	\$ 295.45	Y	\$ 325.00	1121014	0411		5 hrs
- Complete Day (8am - 6pm)	X			2022	\$ 554.55	\$ 572.73	Y	\$ 630.00	1121014	0411		10 hrs
- Complete Day & Night (8am - 11pm)	X			2022	\$ 831.82	\$ 858.18	Y	\$ 944.00	1121014	0411		15 hrs
- Half Day (noon - 6pm)	X			2022	\$ 338.18	\$ 349.09	Y	\$ 384.00	1121014	0411		6 hrs
- Half Day & Night (noon - 11pm)	X			2022	\$ 620.00	\$ 640.00	Y	\$ 704.00	1121014	0411		11 hrs
Lessor Hall or Main Hall (& Kitchen) - Dardanup Only												
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2022	\$ 21.82	\$ 22.73	Y	\$ 25.00	1121014	0411		
Day time hire / Hr	X			2022	\$ 28.18	\$ 29.09	Y	\$ 32.00	1121014	0411		
- Complete Evening (7pm - 11pm)	X			2022	\$ 140.91	\$ 145.45	Y	\$ 160.00	1121014	0411		5 hrs
- Complete Day (8am - 6pm)	X			2022	\$ 281.82	\$ 290.91	Y	\$ 320.00	1121014	0411		10 hrs
- Complete Day & Night (8am - 11pm)	X			2022	\$ 422.73	\$ 436.36	Y	\$ 480.00	1121014	0411		15 hrs
- Half Day (noon - 6pm)	X			2022	\$ 169.09	\$ 174.55	Y	\$ 192.00	1121014	0411		6 hrs
- Half Day & Night (noon - 11pm)	X			2022	\$ 310.00	\$ 320.00	Y	\$ 352.00	1121014	0411		11 hrs

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.1.3 Other Halls												
As set by individual Hall Lessees	X						Y					
Dardanup Community Centre (front section leased)	X						Y	Leased				
Dardanup Community Centre (rear section only)							Y	Leased				
- Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2022	\$ 21.82		Y	Leased	1121014	0411		
- Day time hire / Hr	X			2022	\$ 28.18		Y	Leased	1121014	0411		
11.1.4 Bonds												
Key Bond		X		Reviewed 2022	\$ 40.00	\$ 40.00	N	\$ 40.00	Muni/Trust System - TKEY			Bonds
Hall Bond - Events/Weddings/Birthday Parties		X		Reviewed 2022	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	Muni/Trust System - THIRE02			
Hall Bond - Commercial Use		X		Reviewed 2022	\$ 500.00	\$ 500.00	N	\$ 500.00	Muni/Trust System - THIRE02			Commercial Use
Hall Bond - Community Use/Groups		X		Reviewed 2022	\$ 250.00	\$ 250.00	N	\$ 250.00	Muni/Trust System - THIRE02			Community Use/Groups
Dardanup Community Centre (rear section only)		X		Reviewed 2022	\$ 500.00			Leased	Muni/Trust System - THIRE02			Commercial Use
Dardanup Community Centre (rear section only)		X		Reviewed 2022	\$ 250.00			Leased	Muni/Trust System - THIRE02			Community Use/Groups
11.1.5 Cleaning												
Use of Council Cleaners	X				At Cost	At Cost	Y	(Cost+O/H) + GST	1121002			

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.1.6 Eaton Sports Pavilion Hire / Glen Huon Change Rooms Hire												
	Eaton Sports Pavilion (excludes Change Rooms)											
	Eaton Sports Pavilion - Seasonal Charge	X		2022	\$ 3,000.00	\$ 3,096.36	Y	\$ 3,406.00	1121015			
	Eaton Sports Pavilion - Occasional Use/Daily Hire Per Hour	X		2022	\$ 68.18	\$ 70.00	Y	\$ 77.00	1121015			
	(20% Discounted Rate for 4 hours)											
	Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	X		2022	\$ 54.55	\$ 56.36	Y	\$ 62.00	1121015			
	Meeting Room Hire Only (per Hour)	X		New 2024	\$ -	\$ 21.82	Y	\$ 24.00				
	Meeting Room Hire Only - (Registered Non Profit, Charitable organisations)	X		New 2024	\$ -	\$ 12.73	Y	\$ 14.00				
	Meeting Room Bond	X		New 2024	\$ -	\$ 90.91	Y	\$ 100.00				
	Glen Huon Change Rooms											
	Glen Huon Change Rooms - Seasonal Charge	X		2022	\$ 2,000.00	\$ 2,063.64	Y	\$ 2,270.00	1121015			
	Glen Huon Change Rooms - Occasional Use/Daily Hire Per Hour	X		2022	\$ 50.00	\$ 51.82	Y	\$ 57.00	1121015			
	Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	X		2022	\$ 40.91	\$ 41.82	Y	\$ 46.00	1121015			
	Bond (Seasonal Hire, Events, User Agreements)		X	2022	\$ 500.00	\$ 516.00	N	\$ 516.00	Muni/Trust System - THIRE02			
	Eaton Recreation Centre Car Park Hire (based on allocated bays)											
	Car Park Hire - Monday to Friday 8:00am to 3:30pm School Days											
	Per Bay Per Year (Calculation based on No. of Bays hired per 365 day year)			New 2024		\$ 454.55	Y	\$ 500.00				Per Bay Per Year
	Per Bay Per Day			New 2024		\$ 3.64	Y	\$ 4.00				Per Bay Per Day
Per Bay Per Hour												
(25% discount for hire periods greater than 38 hours, 50% discount for hire periods greater than 152 hours)			New 2024		\$ 0.45	Y	\$ 0.50				Per Bay Per Hour	

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.2 <u>Parks, Gardens and Reserves</u>												
11.2.1 <u>Glen Huon Oval (Use of Oval)</u>												
Bunbury Softball Assoc	X							Leased	1123003	0254		
Glen Huon Oval - Seasonal Charge (excludes Softball lease area)	X			2022	\$ 2,000.00	\$ 2,063.64	Y	\$ 2,270.00	1123003			
Glen Huon Oval - Occasional Use/Hire Per Day (10% discount for hire periods greater than 1 day, 25% discount for hire periods greater than 7 days)	X			New 2024	\$ -	\$ 351.82	Y	\$ 387.00	1123003			
Glen Huon Oval - Occasional Use/Hire Per Hour	X			2022	\$ 45.45	\$ 47.27	Y	\$ 52.00	1123003			
Other User Agreements - Extended Use of Reserves (Case by Case Basis)				2022				As per Use Agreement	1123003			E.G. Govt Agencies
11.2.2 <u>Tennis Courts - Dardanup</u>												
Dardanup Tennis Club	X			Reviewed 2022	\$ 54.55	\$ 56.36	Y	\$ 62.00	1123002			
Court Hire per hour (per court)	X			Reviewed 2022	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002			
Lights per hour	X			Reviewed 2022	\$ 9.09	\$ 9.09	Y	\$ 10.00	1123002			
11.2.3 <u>Tennis Courts - Eaton</u>												
Court Hire per hour (per court)	X			Reviewed 2022	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002			
11.2.4 <u>Water / 1000 litres (Standpipe Water)</u>		X	GST Act GSTR2000/2	2009	\$ 15.00	\$ 20.00	N	\$ 20.00	1328002	0412		(GST) Act 1999 'GST Act'
Staff call out	X				At Cost	At Cost	Y	At Cost	1328002	0412		

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.2.5 Reserves												
SWFL Oval use per Season (per oval)	X			2023	\$ 2,064.00	\$ 2,130.00	Y	\$ 2,343.00	1123003	0800		Per Season
11.2.6 Bonds												
Parks Gardens Reserves - Large Events		X		Reviewed 2022	\$ 1,200.00	\$ 1,200.00	N	\$ 1,200.00	Muni/Trust System - THIRE03			Bonds
Parks Gardens Reserves - Small Events		X		Reviewed 2022	\$ 500.00	\$ 500.00	N	\$ 500.00	Muni/Trust System - THIRE03			Bonds
Events on Roads		X		Reviewed 2022	\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	Muni/Trust System - THIRE04			Bonds
11.2.7 Event Booking Fees												
Event Booking Fee - Shire Parks or Reserves (Commercial)	X			2023	\$ 163.64	\$ 169.09	Y	\$ 186.00	1123002			CP070 Event Application Policy
Individual, Community Group or Sporting Club Events or Events supported by the Shire via Policy SDev CP044)	X			2023	\$ 81.82	\$ 84.55	Y	\$ 93.00	1123002			CP070 Event Application Policy
11.2.8 Cash in Lieu of Public Open Space												
Public Open Space contributions to Eaton		X		Reviewed 2022	As set by the 'Act'	As set by the 'Act'	N	As set by the 'Act'	7210123	received after 12/9/2020)		Development Act 1995 s. 154/WAPC
Public Open Space contributions to Dardanup		X		Reviewed 2022	As set by the 'Act'	As set by the 'Act'	N	As set by the 'Act'	7210124	received after 12/9/2020)		Development Act 1995 s. 154/WAPC
Public Open Space contributions to Burekup		X		Reviewed 2022	As set by the 'Act'	As set by the 'Act'	N	As set by the 'Act'	7210125	received after 12/9/2020)		Development Act 1995 s. 154/WAPC

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.3 <u>Eaton Recreation Centre</u>												
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			2023	No Charge	\$ 35.45	Y	\$ 39.00	1124003			
Full Membership - Gym, Group Fitness, Cycling, Trainer Support, Casual Shots												
- Fortnightly Direct Debit	X			2023	\$ 32.73	\$ 32.73	Y	\$ 36.00	1124007			
Full Membership - Concession (Pension, Senior, Health Care Card and Student Card) - 10% discount												
- Fortnightly Direct Debit	X			2023	\$ 29.55	\$ 30.00	Y	\$ 33.00	1124007			
Full Membership - Shire of Dardanup Residents Aged 80 years and over (residing in the Shire)												
- 12 Months	X			2022	\$ 47.27	\$ 50.00	Y	\$ 55.00	1124007			
Special Population Membership - Fit Over 50, Teenfit and Youth Memberships - 20% discount												
- Fortnightly Direct Debit	X			2023	\$ 26.36	\$ 26.36	Y	\$ 29.00	1124007			

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
FIFO Full Membership												
- Fortnightly Direct Debit	X			2023	\$ 13.18	\$ 14.55	Y	\$ 16.00	1124007			
Corporate Rate Full Membership - 15% Discount												
- Fortnightly Direct Debit	X			2023	\$ 27.73	\$ 28.18	Y	\$ 31.00	1124007			
* Members who have maintained 10 years consecutive membership receive a 10% discount on their applicable membership rate												
Fitness Centre												
Casual Gym Entry	X			2022	\$ 17.27	\$ 17.27	Y	\$ 19.00	1124003			
Casual Gym Entry - Concession: Senior / Full Time Student	X			2022	\$ 15.45	\$ 15.46	Y	\$ 17.00	1124003			
Group Fitness - 30 to 60 Minute Class	X			2022	\$ 17.27	\$ 17.27	Y	\$ 19.00	1124004			
Group Fitness - Concession - Senior / Full Time Student - 30 to 60 Minute Class	X			2022	\$ 15.45	\$ 15.46	Y	\$ 17.00	1124004			
Fit Over 50 Session	X			2022	\$ 9.09	\$ 11.36	Y	\$ 12.50	1124003			
									1124003			
									1124003			
Fitness Appraisal/Assessment + Program	X			2022	\$ 51.82	\$ 53.64	Y	\$ 59.00	1124003			
Youth/Teen Fitness Session (formerly Junior Fitness Sessions)	X			2022	\$ 9.09	\$ 10.91	Y	\$ 12.00	1124004			
Youth/Teen Fitness Session - 10 Pass	X			2022	\$ 76.36	\$ 90.00	Y	\$ 99.00	1124004			

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Personal Training												
Personal Training (30 Minutes)	X			2023	\$ 40.91	\$ 43.64	Y	\$ 48.00	1124004			
Personal Training (45 Minutes)	X			2023	\$ 49.09	\$ 52.73	Y	\$ 58.00	1124004			
Personal Training (1 Hour)	X			2023	\$ 65.45	\$ 65.45	Y	\$ 72.00	1124004			
Personal Training 5 Pass (30 Minutes)	X			2023	\$ 194.55	\$ 207.27	Y	\$ 228.00	1124004			
Personal Training 5 Pass (45 Minutes)	X			2023	\$ 233.18	\$ 250.91	Y	\$ 276.00	1124004			
Personal Training 5 Pass (1 Hour)	X			2023	\$ 310.91	\$ 310.91	Y	\$ 342.00	1124004			
Personal Training 10 Pass (30 Minutes)	X			2023	\$ 368.18	\$ 392.73	Y	\$ 432.00	1124004			
Personal Training 10 Pass (45 Minutes)	X			2023	\$ 441.82	\$ 474.55	Y	\$ 522.00	1124004			
Personal Training 10 Pass (1 Hour)	X			2023	\$ 589.09	\$ 589.09	Y	\$ 648.00	1124004			
Personal Training 20 Pass (30 Minutes)	X			2023	\$ 654.55	\$ 741.82	Y	\$ 816.00	1124004			
Personal Training 20 Pass (45 Minutes)	X			2023	\$ 785.45	\$ 896.36	Y	\$ 986.00	1124004			
Personal Training 20 Pass (1 Hour)	X			2023	\$ 1,047.27	\$ 1,112.73	Y	\$ 1,224.00	1124004			
Small Group Freestyle Gym Programs	X			2022	\$ 17.27	\$ 18.18	Y	\$ 20.00	1124004			
Evolt Body Scan	X			2022	\$ 23.64	\$ 24.55	Y	\$ 27.00	1124003			
Evolt Body Scan	X			2022	\$ 37.27	\$ 38.18	Y	\$ 42.00	1124003			
*Personal Training - additional participants plus \$20 per hour												

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.3.2 Crèche												
Crèche 10 Session Pass - Member	X			2022	\$ 23.64	\$ 50.00	Y	\$ 55.00	1124013			
Crèche 10 Session Pass - Casual	X			2022	\$ 32.73	\$ 59.09	Y	\$ 65.00	1124013			
Crèche Single Session Pass (Per Child) - Members	X			2022	\$ 3.64	\$ 5.45	Y	\$ 6.00	1124013			
Crèche Single Session Pass (Per Child) - Non members	X			2022	\$ 4.55	\$ 6.36	Y	\$ 7.00	1124013			
11.3.3 Administration												
Replacement Membership Access Device	X			2022	\$ 19.09	\$ 19.09	Y	\$ 21.00	1124003			
Administration Fee - Forfeit Fee	X			2023	\$ 18.18	\$ 18.18	Y	\$ 20.00	1124003			
Direct Debit Rejection Fee	X			2023	\$ 10.91	\$ 10.91	Y	\$ 12.00	1124003			
11.3.4 Facility Hire / Hour												
Board Room (Per Hour)	X			2023	\$ 12.00	\$ 13.64	Y	\$ 15.00	1124006	0413		
Meeting Room One (Per Hour)	X			2022	\$ 19.09	\$ 27.27	Y	\$ 30.00	1124006	0413		
Multi-purpose Fitness Studio (Per Hour) (Inc outdoor area if required)	X			2022	\$ 37.27	\$ 40.91	Y	\$ 45.00	1124006	0413		
Spin Room (Per session) (incl 16 Bikes)	X			2022	\$ 65.45	\$ 68.18	Y	\$ 75.00	1124006	0413		
Servery	X			2023	\$ 19.55	\$ 20.00	Y	\$ 22.00	1124006	0413		
Court Hire - OFF PEAK	X			2022	\$ 37.27	\$ 40.00	Y	\$ 44.00	1124005	0414		
Court Hire - PEAK	X			2022	\$ 50.91	\$ 53.64	Y	\$ 59.00	1124005	0414		
Half Court Hire - OFF PEAK	X			2022	\$ 23.64	\$ 25.45	Y	\$ 28.00	1124005	0414		
Half Court Hire - PEAK	X			2022	\$ 31.82	\$ 34.55	Y	\$ 38.00	1124005	0414		

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
<div>Note: Peak = after 4:00pm Monday to Friday</div> <div>Grandstand (per tier)</div> <div>Competition Events Package (per court)</div> <div>Changerooms/Toilets - next to Court 3 (Per Hour) (25% discount for hire periods greater than 1 day, 50% discount for hire periods greater than 7 days)</div> <div>11.3.4 Facility Hire / Hour</div> <div>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)</div> <div>Chair Hire (Per Chair)</div> <div>BBQ</div> <div>Hire of Table Cloths or Trestle Table (per Table)</div> <div>Data Projector (per Hour) min charge of 4 hours</div> <div>Bouncy Castle (Per Use)</div> <div>Hire with Alcohol</div> <div>Local Organisation (Per hour)</div> <div>Local Organisation (Not for profit - 10% off normal fee)</div> <div>Hire - Additional Rubbish Fee (per rubbish bin)</div>												
	X			2023	\$ 62.45	\$ 70.91	Y	\$ 78.00	1124003			
	X			2023	\$ 28.91	\$ 30.00	Y	\$ 33.00	1124005	0414		
	X			New 2024	-	\$ 53.64	Y	\$ 59.00	1124005			
	X			2022	\$ 0.45	\$ 0.91	Y	\$ 1.00	1124003			
	X			2023	\$ 21.45	\$ 21.82	Y	\$ 24.00	1124003			
	X			2023	\$ 5.59	\$ 5.45	Y	\$ 6.00	1124003			
	X			2023	\$ 7.45	\$ 7.27	Y	\$ 8.00	1124003			
	X			2023	\$ 124.91	\$ 129.09	Y	\$ 142.00	1124005	0414		
	X			2023	\$ 47.55	\$ 49.09	Y	\$ 54.00	1124003			
	X			2023	\$ 43.14	\$ 44.55	Y	\$ 49.00	1124003			
	X			2022	At Cost	At Cost	Y	At Cost	1124003			

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Facility Hire / Hour (Registered Non Profit / Charitable Organisations) *												
* 10% Discount Included												
Board Room (Per Hour)	X			2023	\$ 10.91	\$ 12.73	Y	\$ 14.00	1124006	0413		
Meeting Room One (Per Hour)	X			2022	\$ 17.27	\$ 24.55	Y	\$ 27.00	1124006	0413		
Storage Room 1 (Per Day) (25% discount for hire periods greater than 1 day, 50% discount for hire periods greater than 7 days)	X			New 2024		\$ 13.64	Y	\$ 15.00	1124006			
Storage Room 2 (Per Day) (25% discount for hire periods greater than 1 day, 50% discount for hire periods greater than 7 days)	X			New 2024		\$ 13.64	Y	\$ 15.00	1124006			
Multi-purpose Fitness Studio (Per Hour) (Inc outdoor area if required)	X			2023	\$ 33.64	\$ 37.27	Y	\$ 41.00	1124006	0413		
Spin Room (Per session) (incl 16 Bikes)	X			2022	\$ 59.09	\$ 61.82	Y	\$ 68.00	1124006	0413		
Servery	X			2023	\$ 17.77	\$ 18.18	Y	\$ 20.00	1124006	0413		
Court Hire - OFF PEAK	X			2022	\$ 33.64	\$ 35.45	Y	\$ 39.00	1124005	0414		
Court Hire - PEAK	X			2022	\$ 45.45	\$ 48.18	Y	\$ 53.00	1124005	0414		
Half Court Hire - OFF PEAK	X			2022	\$ 21.82	\$ 22.73	Y	\$ 25.00	1124005	0414		
Half Court Hire - PEAK	X			2022	\$ 29.09	\$ 31.82	Y	\$ 35.00	1124005	0414		
Note: Peak = after 4:00pm Monday to Friday												

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
11.3.5 Sports & Programmes												
Casual Shots- Single Entry	X			2022	\$ 4.55	\$ 4.55	Y	\$ 5.00	1124003			Vacation Care Programme After 5.45pm but before 5.59pm minutes after 6.00pm Per Invoice Request
Casual Shots- 10 Pass	X			2023	\$ 40.91	\$ 41.82	Y	\$ 46.00	1124003			
- 3 Month Pass	X			2023	\$ 77.27	\$ 80.00	Y	\$ 88.00	1124003			
- 6 Month Pass	X			2023	\$ 138.18	\$ 142.73	Y	\$ 157.00	1124003			
Vacation Care per Day		X		2022	\$ 56.36	\$ 63.64	N	\$ 70.00	1124012			
Vacation Care After Hours Late Fee - After 5.45pm		X		2022	\$ 10.00	\$ 10.00	N	\$ 11.00	1124012			
Vacation Care After Hours Late Fee - After 6.00pm - charge every 5 minutes or part thereof		X			\$ 14.55	\$ 14.55	N	\$ 16.00	1124012			
Administration Fee - Late Payment Fee		X			\$ 19.09	\$ 19.09	N	\$ 21.00	1124012			
Clinics (Hour)	X			2022	\$ 10.00	\$ 10.91	Y	\$ 12.00	1124004			
Birthday Parties (per child, minimum of 12 - 2 hour party - Inc catering)	X			2022	\$ 17.27	\$ 18.18	Y	\$ 20.00	1124004			
Other Programmes to be calculated on programme schedule												
Daytime Casual Game Fee												
- Casual Game Fee	X			2022	\$ 8.18	\$ 8.18	Y	\$ 9.00	1124003			

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Night programmes per Team												
- Registration (New Teams)	X			2022	\$ 47.27	\$ 49.09	Y	\$ 54.00	1124004			
- Registration (Ongoing Team)	X			2022	\$ 28.18	\$ 29.09	Y	\$ 32.00	1124004			
- Registration Junior Team (New)	X			2022	\$ 42.73	\$ 44.55	Y	\$ 49.00	1124004			
- Registration Junior Team (Ongoing)	X			2022	\$ 23.64	\$ 24.55	Y	\$ 27.00	1124004			
- Fee per Game - Netball	X			2022	\$ 56.36	\$ 58.18	Y	\$ 64.00	1124004			
- Fee per Game - Basketball	X			2022	\$ 56.36	\$ 58.18	Y	\$ 64.00	1124004			
- Fee per Game - Futsal	X			2022	\$ 51.82	\$ 53.64	Y	\$ 59.00	1124004			
- Fee per Game - Junior	X			2022	\$ 42.73	\$ 44.55	Y	\$ 49.00	1124004			
- Fee per Game - Basketball 3 on 3	X			2022	\$ 37.27	\$ 38.18	Y	\$ 42.00	1124004			
Forfeit Fees												
48 Hours notice (Game fee only)	X				At Cost	At Cost		At Cost	1124004			
24 Hours notice (Game fee + Other teams fee)	X				At Cost	At Cost		At Cost	1124004			
No Show (Game fee + other teams fee + admin fee)	X				At Cost	At Cost		At Cost	1124004			
Day Programme per Team												
- Registration (New Teams)	X			2022	\$ 32.73	\$ 34.55	Y	\$ 38.00	1124004			
- Registration (Ongoing Team)	X			2022	\$ 19.09	\$ 21.82	Y	\$ 24.00	1124004			
- Fee per Game	X			2022	\$ 40.00	\$ 43.64	Y	\$ 48.00	1124004			

(Appendix ORD: 12.4.2A)

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(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
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	\$ 3.18	Y	\$ 3.50	1126004			
11.4.3 Printing & Copying Costs												
A4 Black & White	X			Reviewed 2022	\$ 0.27	\$ 0.27	Y	\$ 0.30	1126004			
A4 Colour	X			Reviewed 2022	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
A3 Black & White	X			Reviewed 2022	\$ 0.55	\$ 0.55	Y	\$ 0.60	1126004			
A3 Colour	X			Reviewed 2022	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
11.4.4 Laminating Costs												
A4	X			Reviewed 2022	\$ 1.36	\$ 1.82	Y	\$ 2.00	1126004			
A3	X			Reviewed 2022	\$ 2.73	\$ 2.73	Y	\$ 3.00	1126004			
11.4.5 Book Sale												
Used Magazines	X			Reviewed 2022	\$ 0.45	\$ 0.91	Y	\$ 1.00	1126004			
Used Books (Paperback)	X			Reviewed 2022	\$ 0.91	\$ 0.91	Y	\$ 1.00	1126004			
Used Books (Hardcover)	X			Reviewed 2022	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			
Used DVDs	X			Reviewed 2022	\$ 1.82	\$ 1.82	Y	\$ 2.00	1126004			

(Appendix ORD: 12.4.2A)

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(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
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 \$110.00)		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 \$110.00)		X	31.8	2019	0.19%	0.19%	N	0.19%	1323004		Regulatory	Building Act 2011
Certified Building Permit Class 2-9 (min \$110.00)		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	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 16(1)
Demolition Permit Class 2 - 9 (for each story of building)		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	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	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 32(3)(f)
Application for an Occupancy Permit for a completed building		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 46
Application for a temporary Occupancy Permit for an incomplete building		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	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	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	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	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 49

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SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
Occupancy Permit for a building in respect of which unauthorised work has been done (min \$110.00)		X	31.8	2019	0.18%	0.18%	N	0.18%	1323004		Regulatory	Not less than \$110.00 - s. 51(2)
Building Approval Certificate for a building in respect of which unauthorised work has been done (min \$110.00)		X	31.8	2019	0.38%	0.38%	N	0.38%	1323004		Regulatory	Not less than \$110.00 - s. 51(3)
Application for a replacement Occupancy Permit for permanent change of the building's classification		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 52(1)
Application for a Building Approval Certificate for an existing building where unauthorised work has not been done		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 52(2)
Application to extend the time during which a Building Approval Certificate has effect		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Building Act 2011 - s. 65(3)(a)
Application for Amendment to a Building Permit		X	31.8	2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	for Building Permit based on change to
13.1.2 Building Control												
Search Fee / Copy of Building Plans		X	ATO Private Ruling	2023	\$ 50.00	\$ 52.00	N	\$ 52.00	1323002			
Swimming Pool Inspection Levy per 4 Years		X		2023	\$ 140.00	\$ 144.00	N	\$ 144.00	1323008		Regulatory	2012/Inspection Fee per 4 Years
- Swimming Pool 4 Yearly Inspection (Annual Fee)				2023	\$ 35.00	\$ 36.00	N	\$ 36.00	1323008		Regulatory	Pool Levy raised annually
- Swimming Pool Barrier Inspection Fee (one-off pool barrier inspection fee for all proposed new pools)				New 2024	\$ -	\$ 145.00	N	\$ 145.00	1323008			
13.1.3 Extractive Industries												
Application		X	31.8		\$ 250.00	\$ 1,500.00	N	\$ 1,500.00	1328001	0134		Act 1995 / Local Law
Annual licence & renewal fees												
- less than 1 hectare		X	31.8		\$ 125.00	\$ 1,000.00	N	\$ 1,000.00	1328001	0134		Local Government Act 1995
- more than 1 less than 5 hectare		X	31.8		\$ 250.00	\$ 1,500.00	N	\$ 1,500.00	1328001	0134		Local Government Act 1995
- greater than 5 hectares		X	31.8		\$ 375.00	\$ 2,000.00	N	\$ 2,000.00	1328001	0134		Local Government Act 1995
Licence transfer fee		X	31.8		\$ 50.00	\$ 500.00	N	\$ 500.00	1328001	0134		Local Government Act 1995
Rehabilitation Bond - Amount per Hectare		X		2021	see comments	see comments	N	\$ 15,000.00	Muni/Trust System - TREHAB			\$15,000 per hectare

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES														
General Description		GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments	
		Taxed	GST Free											
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				

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
14.1.2 Employees												GST Exempt
Supervision Fees - Part Supervision		X			1.5%	1.5%	N	1.5%	1424002	0420		
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			2023	\$ 278.00	\$ 287.27	Y	\$ 316.00	1422004	1422004		
Director	X			2023	\$ 260.00	\$ 268.18	Y	\$ 295.00	1424003	1424003		
Manager	X			2023	\$ 176.00	\$ 181.82	Y	\$ 200.00	1422004	1422004		
Principal Planning Officer	X			2023	\$ 153.00	\$ 158.18	Y	\$ 174.00	1026002	1026002		
Planning Officer	X			2023	\$ 113.00	\$ 116.36	Y	\$ 128.00	1026002	1026002		
Principal Building Surveyor	X			2023	\$ 153.00	\$ 158.18	Y	\$ 174.00	1323002	1323002		
Building Surveyor	X			2023	\$ 113.00	\$ 116.36	Y	\$ 128.00	1323002	1323002		
Civil Engineer	X			2023	\$ 176.00	\$ 181.82	Y	\$ 200.00	1424003	1424003		
Engineering Officer	X			2023	\$ 113.00	\$ 116.36	Y	\$ 128.00	1424003	1424003		
Principal Environmental Health Officer	X			2023	\$ 153.00	\$ 158.18	Y	\$ 174.00	0724002	0724002		
Health Officer	X			2023	\$ 113.00	\$ 116.36	Y	\$ 128.00	0724002	0724002		
Ranger	X			2023	\$ 113.00	\$ 116.36	Y	\$ 128.00	0523002	0523002		
All Other Officers	X			2023	\$ 77.00	\$ 79.09	Y	\$ 87.00	1422004	1422004		

(Appendix ORD: 12.4.2A)

SHIRE OF DARDANUP - 2024/2025 SCHEDULE OF FEES & CHARGES												
General Description	GST Treatment		Division 81 (ATO) n/ATO Ruling	Last Changed	GST Excl 2023/24	GST Excl 2024/25	GST	FEES & CHARGES 2024/25	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free										
14.2.2 Events Application Fee												
Small Commercial Event <200 people		X		2022	\$ 250.00	\$ 258.00	N	\$ 258.00	1123006			
Medium Commercial Event 201 - 500 people		X		2022	\$ 500.00	\$ 516.00	N	\$ 516.00	1123006			
Large Commercial Event >500 people		X		2022	\$ 750.00	\$ 774.00	N	\$ 774.00	1123006			
14.2.3 Traffic Management Plan Preparation												
Approval of Traffic Management Plans (Excludes Shire sourced works or subdivision works).		X		New 2024	-	\$ 120.00	N	\$ 120.00	1424003			
14.2.4 Designated Area Migration Agreement (DAMA) Application Fee	X			2021	\$ 250.00	\$ 258.18	Y	\$ 284.00	1422004	1422004		
14.2.5 Administration Building - Eaton												
Library - Yarri Room (6 people). (Per/hr)				New 2024	\$ -	\$ 21.82	Y	\$ 24.00	1422004			
Eaton Reception - Marri Room (6 people) (Per/hr)				New 2024	\$ -	\$ 21.82	Y	\$ 24.00	1422004			
Eaton Reception - Jarrah Room (10 people) (Per/hr)				New 2024	\$ -	\$ 27.27	Y	\$ 30.00	1422004			
Meeting Room Bond				New 2024	\$ -	\$ 90.91	Y	\$ 100.00	1422004			
Chambers, Dining & Kitchen (Per/hr)				New 2024	\$ -	\$ 68.18	Y	\$ 75.00	1422004			
Chambers, Dining & Kitchen Bond				New 2024	\$ -	\$ 454.55	Y	\$ 500.00	1422004			
Administration Building - Dardanup												
Meeting Room - Not for Profit (Per Hour) - Office Hours Only				New 2024	\$ -	\$ -	Y	No Charge	1422004			
Meeting Room - Commercial Hire (Per Hour) - Office Hours Only				New 2024	\$ -	\$ 27.27	Y	\$ 30.00	1422004			



End of Document

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