



**Under Separate Cover  
Document**

**Item 12.4.1A**

# **ORDINARY COUNCIL MEETING**

To Be Held

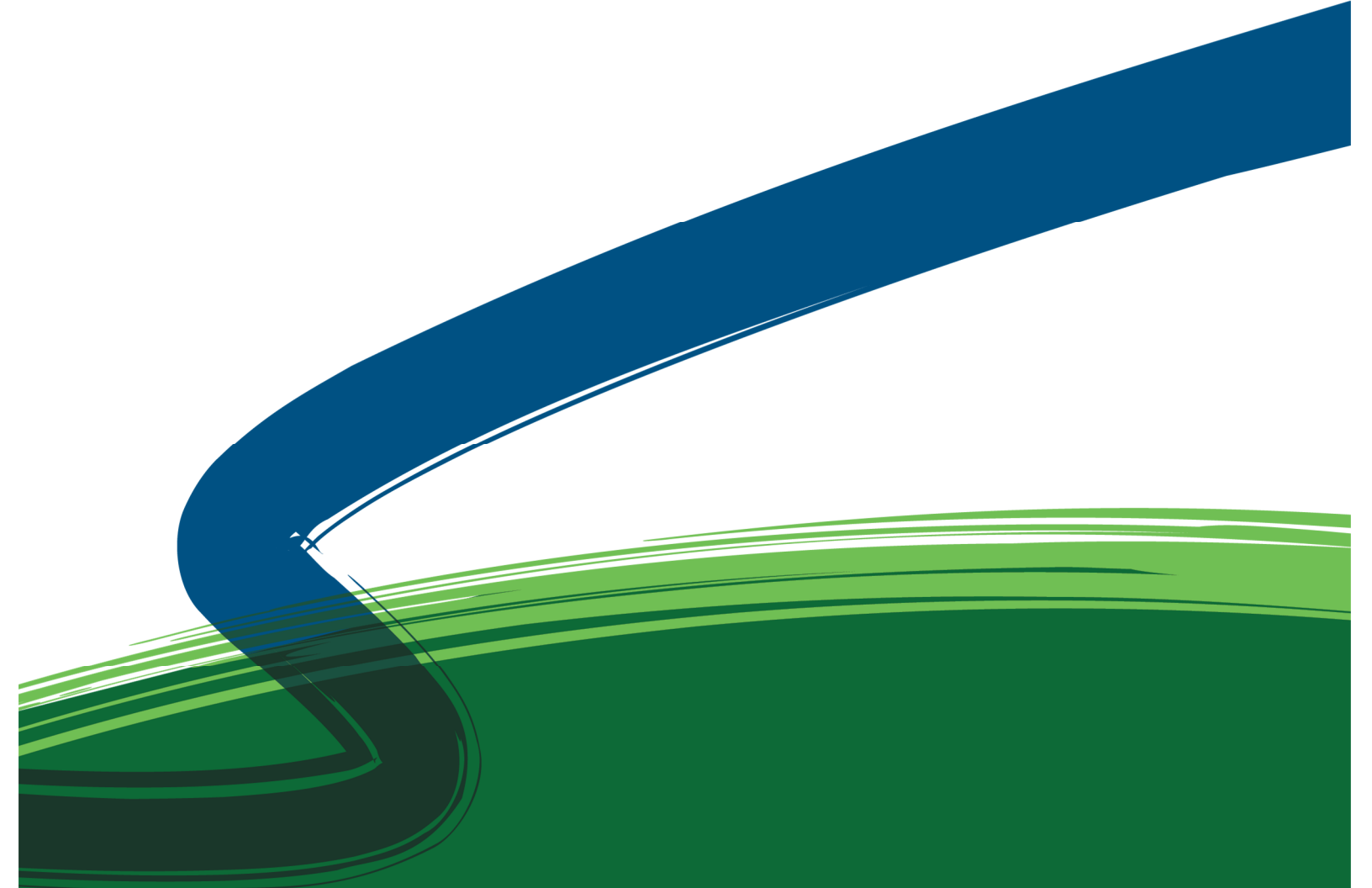
**Wednesday, 27<sup>th</sup> of July 2022  
Commencing at 5.00pm**

At

**Shire of Dardanup  
ADMINISTRATION CENTRE EATON  
1 Council Drive – EATON**

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~ Large Print  
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Upon request.





# ANNUAL BUDGET

## 2022/23

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**ANNUAL BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

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# Annual Budget

2022/23

## 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 31<sup>st</sup> 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.

While the practice and policy of the Shire of Dardanup is to adopt the annual budget by the end of June each year, Council provided additional time to prepare the end of year forecast and 2022/23 budget, resulting in the adoption of the 2022/23 budget on the 27<sup>th</sup> of July 2022.

The 2022/23 Annual Budget presented in this report has been developed through an extensive process of consultation and review with Council and Council management.

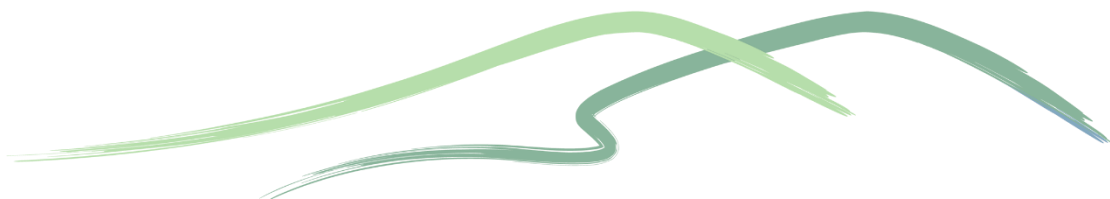
As part of the Integrated Planning and Reporting annual review cycle, Council has during the 2021/2022 financial year reviewed and updated its Strategic Community Plan and Corporate Business Plan. A new 'Council Plan 2022-2032' has been produced, with this single plan intended to fulfil the function 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.

In addition to the production of a new 'Council Plan', a review and update was conducted on the ten year Long Term Financial Plan, Workforce Plan and Asset Management Plans.

The 2022/23 Annual Budget has therefore been prepared taking into consideration these preceding reviews and incorporates relevant elements of the various strategies, plans and resolutions adopted by Council. This includes a 4.0% rate revenue increase (excluding growth through interim rates) inclusive of a 0% increase in minimum rates, 0% increase in both the Eaton Landscaping and Bulk Waste Specified Area Rates, Reserve transfers, workforce changes, three new loans, capital works and operational expenditure.

It is the opinion of Council and Management that this budget is financially responsible and contributes towards the achievement of Council's Strategic Objectives as identified in the Shire of Dardanup 'Council Plan 2022-2032'. 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 the Corona virus pandemic, 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.

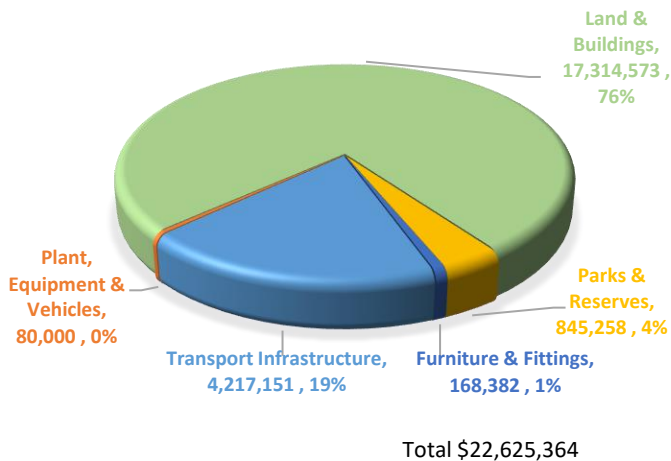


# Budget Snapshot

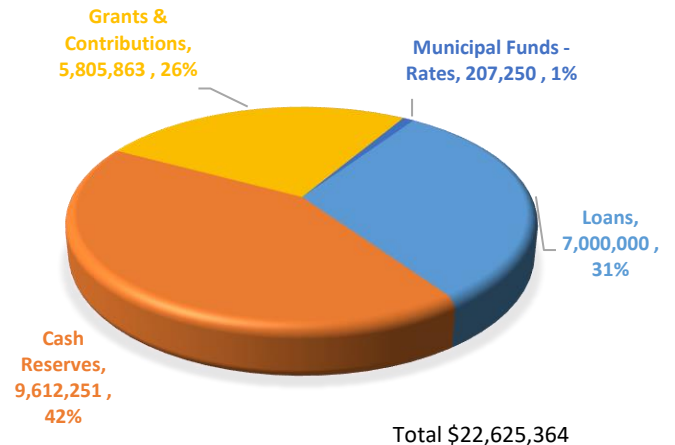
## 2022/23

### Major Capital Works Projects

2022/23 BUDGETED CAPITAL EXPENDITURE



2022/23 CAPITAL EXPENDITURE FUNDING SOURCES



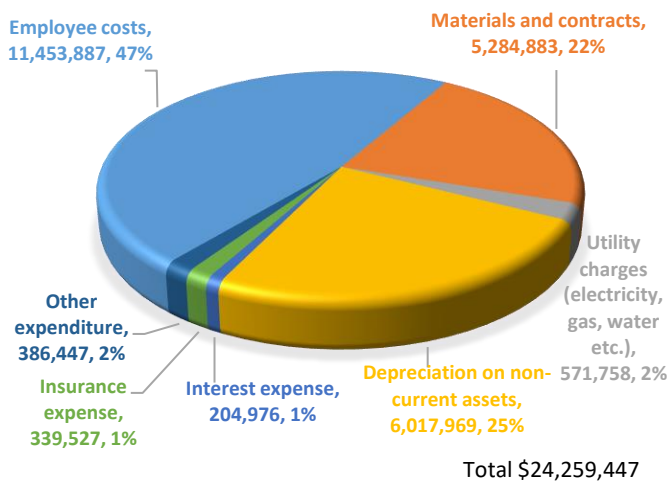
- Road / Drainage / Ancillary works – \$3,317,283
- Bridge renewals - \$785,000
- Pathways - \$114,868
- Eaton Oval Clubrooms (R&J Fishwick Pavilion) - \$2,100,000
- Joshua Crooked Brook, Dardanup Central and Upper Ferguson Bushfire Brigade facilities completion - \$230,981
- New Admin/Library building Stage 1 works - \$12,196,916
- Glen Huon Reserve (Football and Softball) Lighting upgrade - \$870,000
- Glen Huon Oval fence reinstatement and landscaping- \$116,019
- Eaton Skatepark and Pump track completion - \$77,871
- New Wells Park Recreation Pavilion - \$1,095,076
- Ferguson Hall stump replacement - \$15,000
- Eaton Recreation Centre – Stage 2 works - \$325,000
- Burekup Hall major maintenance works - \$15,486
- Gnomesville Public Toilet artworks - \$8,802
- Charlotte Street Public Toilet completion - \$107,036
- Dardanup Hall & Community Centre - \$100,000
- CWA roof repairs - \$25,000
- Eaton Foreshore bore and landscaping improvements - \$100,000
- Eaton Foreshore boardwalk renewal - \$40,000
- Cadell Park – Shade Sails - \$23,400
- Dardanup Civic Precinct - \$239,849
- Cadell Park – Playground equipment renewal - \$52,765
- Lofthouse Park – Playground equipment renewal \$68,158
- Glen Huon Boulevard tree replacement - \$40,000
- East Millbridge Public Open Space Stage 1 - \$123,466
- Eaton Boat Ramp wash down bay - \$18,000
- Dardanup Heritage Precinct interpretive signs - \$18,601
- Furniture & Equipment - \$168,382
- Heavy Plant and vehicles - \$80,000



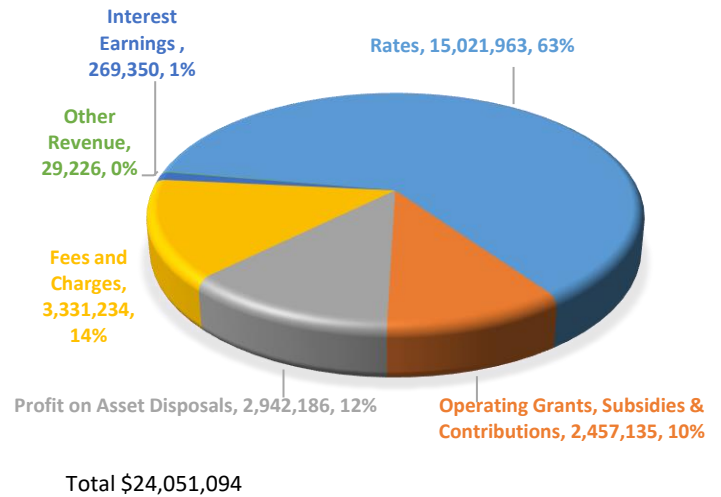
# Budget Snapshot

## 2022/23

2022/23 BUDGETED OPERATING EXPENDITURE



2022/23 BUDGETED OPERATING INCOME



### Major Operating Expenditure Items

- Road maintenance - \$1,900,038
- Bridge maintenance - \$96,606
- Parks & Gardens maintenance - \$3,403,635
- Building maintenance - \$1,217,776
- Waste management - \$1,626,338
- Electricity - \$513,101
- Water and Gas - \$58,150
- Insurance - \$339,527
- Interest - \$204,976
- Community programs, events and festivals, donations - \$181,881
- Plant Operating costs - \$715,744
- Depreciation - \$6,017,969
- Environmental Projects - \$35,000
- Building Control - \$360,792
- Eaton Recreation Centre – \$2,794,385
- Libraries and Library programs - \$674,719
- Community Grant Scheme - \$25,574
- Tourism & Events Grants - \$25,000
- Tourism support - \$43,500
- Economic development - \$42,000
- Designated Area Migration Scheme - \$60,000

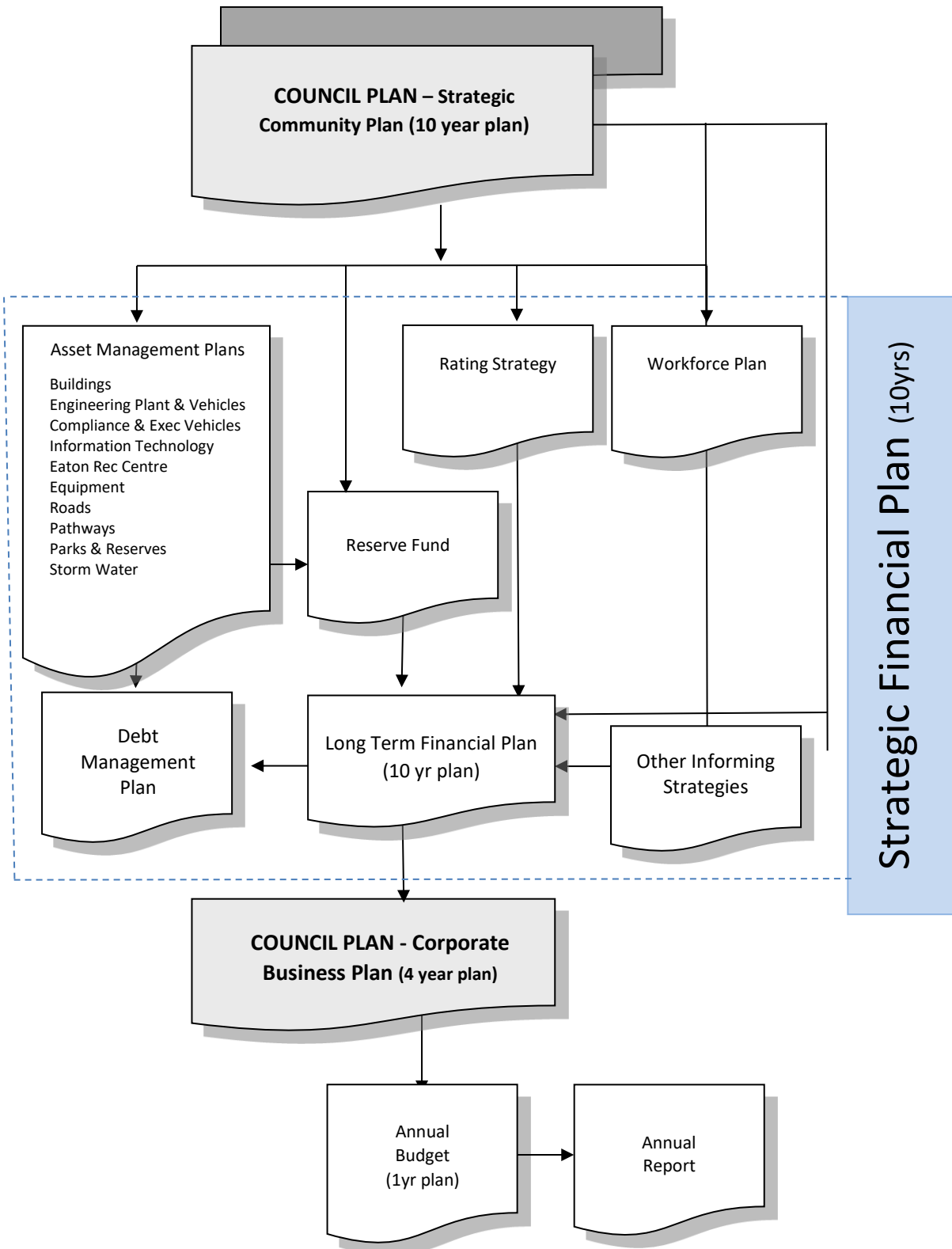




## 2 Budget Overview

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 2022/23 Annual Budget, which is included in this report, is for the financial year 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 and is prepared in accordance with the requirements outlined in the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards (AASB's).

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

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

The key dates for the budget process are summarised below:

Budget process	Month
1. Council review & adoption of strategic planning documents. 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	June
8. Adopt Annual Budget. Adopt Council Plan.	Late June/July

## 2.2 Major Budget Influences

In preparing the 2022/23 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 2022/23 is forecast to be \$11.336M. Key influences include:

- a. Fair Work Australia minimum wage increases.
- b. Increase in Full Time Equivalent (FTE) staffing from 118.47 FTE to 120.27 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 4.0% General Rate revenue increase (excluding interim rate income) in line with the Corporate Business Plan and Long Term Financial Plan. To produce an overall 4.0% rate revenue increase, an average 4.34% increase has been applied in GRV and UV properties not on the minimum rate, with a 0% increase in minimum rates. The impact of this rate increase will be softened through the 0% increase in the Bulk Waste and Eaton Landscaping Specified Area Rates.
- The Specified Area Rate for Bulk Waste Collection will generate \$109,726, based on a 0% 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 \$22 per property.
- The Specified Area Rate for Eaton Landscaping will generate \$264,740, based on a 0% increase in the Rate. The increased revenue is attributed solely to growth in property numbers, with an average rate of \$49 per residential property, excluding Citygate. The Specified Area Rate will be allocated as follows:
  - \$100,000 Eaton Parks & Reserves Upgrades;
  - \$164,740 allocated to maintenance of Millbridge Public Open Space.

### **Fees & Charges Revenue**

- Overall Fees and Charges revenue is forecast at \$3.33m which is an increase of \$221k over the previous financial year. This increase is associated with a return to normal operations at the Eaton Recreation Centre, which was impacted negatively by the Covid19 restrictions, together with an increase of 7% applied to waste collection services due to increased disposal costs.
- 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% 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 waste services to provide the community with different waste service options, and to enable community members to tailor the waste service to their individual needs.

## Grant Revenue

- Federal Local Government Financial Assistance Grants are forecast to remain in line with last year, however some grants have been paid in advance in June 2022.
- Non-operating grants, subsidies and contributions are forecast at \$5.179m 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 \$472,254 to community organisations, projects and events in the Shire of Dardanup and region. Donations include:

- \$ 4,000 Personal Development grant scheme
- \$ 4,750 Seniors Christmas Luncheons
- \$24,500 Economic Development Initiatives
- \$14,000 Bunbury Geographe Economic Alliance
- \$12,500 Bunbury Regional Entertainment Centre
- \$20,000 Bunbury Geographe Tourism Partnership
- \$ 5,500 City of Bunbury Regional Events
- \$ 1,000 Bunbury Geographe Chamber of Commerce and Industry
- \$ 500 Bunbury Geographe 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
- \$ 6,016 School Chaplaincy Service
- \$ 1,350 Annual School Awards
- \$ 1,100 Dardanup & District Times
- \$ 9,000 Eaton Family Centre
- \$ 2,500 In-Town Centre
- \$ 3,500 Glen Huon Primary School P&C – Breakfast Club
- \$62,115 Public Art Projects
- \$80,000 Events and Festivals
- \$13,550 Australia Day Breakfast (Eaton, Dardanup, Burekup)
- \$ 2,000 Citizenship Ceremonies
- \$ 3,000 Youth Workshops and Activities

- \$ 250 SW Group of Affiliated Agricultural Associations
- \$25,574 Minor Community Grants Scheme
- \$ 25,000 Tourism & Events Grants (Contestable Grant on application after support for Bull & Barrel Festival \$5,000, Eaton Foreshore Festival \$3,000, and Dardanup Arts Spectacular \$7,100)
- \$ 1,500 Creative Workshops
- \$11,466 Community & Club and Capacity Building Workshops and Activities
- \$60,272 Library Programs
- \$10,000 Youth Development programs
- \$ 4,500 School Holiday Workshops & Activities
- \$20,000 Minor/Community Events Assistance
- \$ 1,500 Minor Community Activities
- \$ 3,961 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	2022/23 Budget \$	2021/22 Budget \$	Change \$	Change %
Rates	15,021,963	14,311,406	710,557	4.9%
Grants, Subsidies & Contributions	2,457,135	2,656,447	(199,312)	(7.5)%
Capital Grants, Subsidies & Contributions	5,179,259	7,805,595	(2,626,336)	(33.6)%
Profit on Sale of Assets	2,942,186	3,648,330	(706,144)	(19.3)%
Service Charges	0	0	0	0%
Fees & Charges	3,331,234	3,110,375	220,859	7.1%
Interest Earnings	269,350	196,149	73,201	37.3%
Other Revenue	29,226	28,653	573	2.0%
<b>Total Operating Revenue</b>	<b>29,230,353</b>	<b>31,756,954</b>	<b>(2,526,601)</b>	<b>7.95%</b>

### *Grants & Subsidies & Contributions – Operating: \$2,457,135*

(\$199,312 Decrease)

It is forecast that Council will receive \$2.45m in operational grants. Approximately 75% of the 2022/23 Local Government Grants Commission General Purpose Grant (\$738,068) and Local Roads Grant revenue (\$403,640) was received in advance in June 2022. Council & staff continue to be very active in sourcing funding for projects as an alternative to general revenue.

### *Grants & Subsidies & Contributions – For the Development of Assets: \$5,179,259*

(\$2,626,336 Decrease)

Capital grants and contributions include all monies received from State, Federal and community sources for the purposes of funding the capital works program. Significant grants for 2022/23 include;

- State Government - Regional Road Group grants of \$1.08m.
- State Government - Road Black Spots Grants \$140k.
- State Government – Building Construction \$2.205m.

- Commonwealth Government – Roads to Recovery \$316k.
- Commonwealth Government – Building Construction \$660k.
- Joint Town Planning Scheme Contribution to Roadworks - \$19k.

***Profit on Assets Disposals: \$2,942,186***

(\$706,144 Decrease)

There is a small profit planned from the sale of plant and vehicles in 2022/23, compared to the profit generated from the sale of land associated with the Lot 500 development by Citygate which did not occur as originally budgeted in 2021/22 (\$2,940,246). This is a non-cash item.

***Service Charges: \$0***

No Service charges will be raised in 2022/23.

***Fees & Charges: \$3,331,234***

(\$220,859 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. The fees in 2022/23 are forecast to be more than the previous financial year due to the reduced impact of the Corona virus pandemic causing enabling the reopening of the Eaton Recreation Centre gym and fitness activities, together with an increase of 7% applied to waste collection services due to increased disposal costs.

***Interest Revenue: \$269,350***

(\$73,201 Increase)

Interest revenue includes interest on investments and arrears on rates. The interest earnings in 2022/23 are forecast to be more than the previous financial year due to the impact of increasing interest rates.

## 2.5 Operating Expenditure Analysis

Operating Expenditure	2022/23 Budget \$	2021/22 Budget \$	Change \$	Change %
Employee Costs	(11,453,887)	(10,840,096)	(613,791)	(5.6)%
Materials & Contracts	(5,284,883)	(5,791,985)	507,102	8.7%
Utility Charges	(571,758)	(563,170)	(8,588)	(1.5)%
Depreciation	(6,017,969)	(5,635,083)	(382,886)	(6.8)%
Loss on Assets Disposal	(0)	(10,534)	10,534	
Insurance	(339,527)	(337,242)	(2,285)	(0.1)%
Interest / Borrowing Cost	(204,976)	(123,418)	(81,558)	(66.0)%
Other	(386,447)	(426,355)	39,908	9.3%
<b>Total Operating Expenditure</b>	<b>(24,259,447)</b>	<b>(23,727,884)</b>	<b>(531,563)</b>	<b>(2.2)%</b>

**a) Employee Costs: \$11,453,887**

(\$613,791 Increase)

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

Key factors that relate to the increase include:

- a. Fair Work Australia minimum wage increases.
- b. Increase in the Superannuation Guarantee Charge from 10.0% to 10.5%.
- c. Increase in Full Time Equivalent (FTE) staffing from 118.47 FTE to 120.27 FTE.
- d. Cap of 0.5% on Performance Based Salaries.

**b) Materials & Contracts: \$5,284,883**

(\$507,102 Decrease)

While there are increases applied to price indexation for the supply of materials and contracts, the overall decrease is attributed to reduced material costs across Council's operations.

**c) Utility Charges: \$571,758**

(\$8,588 Increase)

Utility (Gas, Water, Electricity) expenses are budgeted at \$571,758, representing a small increase in operating cost estimated charges. A number of electricity supply contracts have been entered into during 2021/22 which have enabled reduced supply tariffs to be achieved to offset growth and general cost increases.

**d) Depreciation: \$6,017,969**

(\$382,886 Increase)

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**

(\$10,534 decrease)

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

**f) Insurance: \$339,527**

(\$2,285 Increase)

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

**g) Interest Expense: \$204,976**

(\$81,558 Increase)

Relates to the interest repayment component on Council borrowings. Three new loans will be raised during 2022/23 totalling \$7,000,000. These loans will be utilised to partly fund the following capital works:

1. \$6,000,000 towards the new Council Administration/Library building. An additional loan of \$1.5m is proposed in 2023/24 as part of the total project cost.
2. \$700,000 towards the new Eaton Oval Clubrooms (R&J Fishwick Pavilion); and
3. \$300,000 towards the installation of improved lighting at the Glen Huon Reserve for the Eaton Boomers Football Club and Bunbury & Districts Softball Association.

***h) Other Expenditure: \$386,477***

(\$39,908 Decrease)

This represents non-specific expenditure.

## 2.6 Capital Works Budget

The 2022/23 Capital Works Budget forecasts total expenditure of \$22.625m, which is an increase of \$3.282m from last financial year.

Capital Works	2022/23 Budget \$	2021/22 Budget \$	Change \$	Change %
Land & Buildings	(17,314,573)	(11,269,366)	(6,045,207)	(53.6)%
Transport Infrastructure	(4,217,151)	(5,843,154)	1,626,003	27.8%
Parks & Reserves	(845,258)	(1,041,348)	196,090	18.8%
Bridges	0	0	0	0.0%
Vehicles	(80,000)	(600,054)	520,054	86.6%
Plant & Equipment	(0)	(499,000)	499,000	
Furniture & Fittings	(168,382)	(90,315)	(78,067)	(86.4)%
<b>Total Capital Works</b>	<b>(22,625,364)</b>	<b>(19,343,238)</b>	<b>(3,282,126)</b>	<b>(16.9)%</b>

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

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

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**SHIRE OF DARDANUP**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE OF DARDANUP'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 BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a)	15,021,963	14,307,487	14,311,406
Operating grants, subsidies and contributions	11	2,457,135	3,379,368	2,656,447
Fees and charges	18	3,331,234	3,234,825	3,110,375
Service charges	2(d)	0	0	0
Interest earnings	12(a)	269,350	197,460	196,149
Other revenue	12(b)	29,226	28,653	28,652
		21,108,908	21,147,793	20,303,029
<b>Expenses</b>				
Employee costs		(11,453,887)	(10,762,584)	(10,840,096)
Materials and contracts		(5,284,883)	(6,504,882)	(5,791,985)
Utility charges		(571,758)	(563,170)	(563,170)
Depreciation on non-current assets	6	(6,017,969)	(5,635,083)	(5,635,083)
Interest expenses	12(d)	(204,976)	(120,450)	(123,418)
Insurance expenses		(339,527)	(324,142)	(337,242)
Other expenditure		(386,447)	(465,954)	(426,355)
		(24,259,447)	(24,376,265)	(23,717,349)
		(3,150,539)	(3,228,472)	(3,414,320)
Non-operating grants, subsidies and contributions	11	5,179,259	7,933,207	7,805,595
Profit on asset disposals	5(b)	2,942,186	0	3,648,330
Loss on asset disposals	5(b)	0	(10,534)	(10,534)
		8,121,445	7,922,673	11,443,391
<b>Net result for the period</b>		<b>4,970,906</b>	<b>4,694,201</b>	<b>8,029,071</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>4,970,906</b>	<b>4,694,201</b>	<b>8,029,071</b>

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 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		15,021,963	14,261,936	14,311,406
Operating grants, subsidies and contributions		2,457,135	1,553,175	2,656,447
Fees and charges		3,331,234	3,234,825	3,110,375
Service charges		0	0	0
Interest received		269,350	197,460	196,149
Goods and services tax received		0	195,762	0
Other revenue		29,226	28,653	28,652
		21,108,908	19,471,811	20,303,029
<b>Payments</b>				
Employee costs		(11,453,887)	(10,804,798)	(10,840,096)
Materials and contracts		(5,284,883)	(6,768,826)	(5,791,985)
Utility charges		(571,758)	(563,170)	(563,170)
Interest expenses		(204,976)	(146,592)	(123,418)
Insurance paid		(339,527)	(324,142)	(337,242)
Goods and services tax paid		0	0	0
Other expenditure		(386,447)	(465,954)	(426,355)
		(18,241,478)	(19,073,482)	(18,082,266)
<b>Net cash provided by (used in) operating activities</b>	4	2,867,430	398,329	2,220,763
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(17,562,955)	(8,823,635)	(12,458,735)
Payments for construction of infrastructure	5(a)	(5,062,409)	(6,006,149)	(6,884,503)
Non-operating grants, subsidies and contributions		4,931,609	7,109,718	4,751,820
Proceeds from sale of property, plant and equipment	5(b)	5,025,000	266,469	5,170,384
<b>Net cash provided by (used in) investing activities</b>		(12,668,755)	(7,453,597)	(9,421,034)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(529,714)	(328,172)	(349,517)
Principal elements of lease payments	8	(238,834)	(305,270)	(334,246)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	5,485,765	0
Proceeds from new borrowings	7(a)	7,000,000	320,000	320,000
<b>Net cash provided by (used in) financing activities</b>		6,231,453	5,172,323	(363,763)
<b>Net increase (decrease) in cash held</b>		(3,569,873)	(1,882,945)	(7,564,034)
Cash at beginning of year		12,560,114	14,443,059	22,628,253
<b>Cash and cash equivalents at the end of the year</b>	4	<b>8,990,242</b>	<b>12,560,114</b>	<b>15,064,219</b>

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

**SHIRE OF DARDANUP**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
	3	184,453	961,190	169,557
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	2(a)(ii)	374,466	354,601	354,601
Operating grants, subsidies and contributions	11	2,457,135	3,379,368	2,656,447
Fees and charges	18	3,331,234	3,234,825	3,110,375
Interest earnings	12(a)	269,350	197,460	196,149
Other revenue	12(b)	29,226	28,653	28,652
Profit on asset disposals	5(b)	2,942,186	0	3,648,330
		9,403,597	7,194,907	9,994,554
<b>Expenditure from operating activities</b>				
Employee costs		(11,453,887)	(10,762,584)	(10,840,096)
Materials and contracts		(5,284,883)	(6,504,882)	(5,791,985)
Utility charges		(571,758)	(563,170)	(563,170)
Depreciation on non-current assets	6	(6,017,969)	(5,635,083)	(5,635,083)
Interest expenses	12(d)	(204,976)	(120,450)	(123,418)
Insurance expenses		(339,527)	(324,142)	(337,242)
Other expenditure		(386,447)	(465,954)	(426,355)
Loss on asset disposals	5(b)	0	(10,534)	(10,534)
		(24,259,447)	(24,386,799)	(23,727,883)
Non-cash amounts excluded from operating activities	3(b)	3,305,231	5,665,155	1,818,942
<b>Amount attributable to operating activities</b>		(11,366,166)	(10,565,547)	(11,744,830)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	11	5,179,259	7,933,207	7,805,595
Payments for property, plant and equipment	5(a)	(17,562,955)	(8,823,635)	(12,458,735)
Payments for construction of infrastructure	5(a)	(5,062,409)	(6,006,149)	(6,884,503)
Proceeds from disposal of assets	5(b)	5,025,000	266,469	5,170,384
<b>Amount attributable to investing activities</b>		(12,421,105)	(6,630,108)	(6,367,259)
Non-cash amounts excluded from investing activities	3(c)	(233,448)	(2,219,880)	(2,875,832)
<b>Amount attributable to investing activities</b>		(12,654,553)	(8,849,988)	(9,243,091)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(529,714)	(328,172)	(349,517)
Principal elements of finance lease payments	8	(238,834)	(305,270)	(334,246)
Proceeds from new borrowings	7(b)	7,000,000	320,000	320,000
Transfers to cash backed reserves (restricted assets)	9(a)	(10,440,476)	(8,228,446)	(10,526,326)
Transfers from cash backed reserves (restricted assets)	9(a)	13,715,412	14,188,986	17,937,755
<b>Amount attributable to financing activities</b>		9,506,389	5,647,098	7,047,666
<b>Budgeted deficiency before general rates</b>		(14,514,331)	(13,768,437)	(13,940,255)
<b>Estimated amount to be raised from general rates</b>	2(a)	14,651,497	13,952,886	13,956,805
<b>Net current assets at end of financial year - surplus/(deficit)</b>	3	137,167	184,453	16,552

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 2023**

**1 (a) BASIS OF PREPARATION**

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

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

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**The local government reporting entity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the annual budget.

**2021/22 actual balances**

Balances shown in this budget as 2021/22 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.

**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 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

**New accounting standards for application in future years**

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

**Rounding off figures**

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

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

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

**SERVICE CHARGES**

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

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

**PROFIT ON ASSET DISPOSAL**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

**1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

Includes the activities of members of Council and the administration support available to Council for the provision of governance of the District. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

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

Supervision and enforcement of various local-laws relating to the fire prevention, animal control and protection of the environment, and other aspects of public safety including emergency services.

**Health**

To provide services to achieve community and environmental health.

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

**Education and welfare**

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

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

**Housing**

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

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

**Community amenities**

To provide services required by the community.

Rubbish collection services, operation of refuse site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemeteries and public conveniences.

**Recreation and culture**

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

Maintenance of halls, civic buildings, river banks, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

**Transport**

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

Construction and maintenance of streets, roads, bridges, footpaths, cycle ways, parking facilities, traffic control and depot. Cleaning of streets and maintenance of street trees, street lighting, etc.

**Economic services**

To help promote the shire and its economic wellbeing.

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

**Other property and services**

To monitor and control Council's overheads operating accounts.

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



**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) Differential general rates or general rates</b>										
General Rates - GRV: Residential		0.103260	4,069	75,050,605	7,749,725	0	0	7,749,725	6,391,857	6,391,857
General Rates - GRV: Commercial		0.103260	61	14,621,022	1,509,767	0	0	1,509,767	1,520,904	1,520,904
General Rates - GRV: Industrial		0.103260	65	8,975,470	926,807	0	0	926,807	830,417	830,417
General Rates - GRV: Small Holding		0.103260	369	8,638,608	892,023	111,668	0	1,003,691	817,475	817,475
General Rates - GRV: Interim and Back Rates		0.103260	0	0	0	0	0	0	99,081	92,600
<b>Unimproved valuations</b>										
General Rates - UV: Broad Acre Rural		0.006362	491	277,205,512	1,763,581	0	0	1,763,581	1,677,068	1,677,068
General Rates - UV: Mining		0.006362	0	0	0	0	0	0	0	0
General Rates - UV: Interim and Back Rates		0.006362	0	0	0	0	0	0	0	0
<b>Sub-Total</b>			5,055	384,491,217	12,841,903	111,668	0	12,953,571	11,336,802	11,330,321
<b>Minimum payment</b>										
Minimum \$										
General Rates - GRV: Residential		1,547.50	834	9,953,955	1,290,615	0	0	1,290,615	2,237,685	2,237,685
General Rates - GRV: Commercial		1,547.50	9	67,360	13,927	0	0	13,927	10,833	10,833
General Rates - GRV: Industrial		1,547.50	49	505,650	75,828	0	0	75,828	68,090	68,090
General Rates - GRV: Small Holding		1,547.50	65	531,830	100,588	0	0	100,588	122,253	122,253
General Rates - GRV: Interim and Back Rates			0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>										
General Rates - UV: Broad Acre Rural		1,547.50	130	19,723,287	201,175	0	0	201,175	194,985	194,985
General Rates - UV: Mining		1,547.50	18	232,409	27,855	0	0	27,855	21,665	21,665
General Rates - UV: Interim and Back Rates			0	0	0	0	0	0	0	0
<b>Sub-Total</b>			1,105	31,014,491	1,709,988	0	0	1,709,988	2,655,511	2,655,511
			6,160	415,505,708	14,551,891	111,668	0	14,663,559	13,992,313	13,985,832
Concessions on general rates (Refer note 2(e))								(12,062)	(37,427)	(25,027)
<b>Total amount raised from general rates</b>								14,651,497	13,954,886	13,960,805
<b>(ii) Specified area and ex gratia rates</b>										
<b>Specified area rates</b>										
Bulk Waste Collection	GRV	0.001315		83,442,010	109,726	0	0	109,726	103,719	103,719
Eaton Landscaping	GRV	0.002925		90,508,822	264,740	0	0	264,740	250,882	250,882
<b>Total specified area rates</b>				173,950,832	374,466	0	0	374,466	354,601	354,601
Concessions on specified area and ex gratia rates (Refer note 2(e))								(4,000)	(2,000)	(4,000)
<b>Total specified area and ex gratia rates</b>								370,466	352,601	350,601
<b>Total rates</b>								15,021,963	14,307,487	14,311,406

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

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

## 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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	21/09/2022	0.00	0.0%	7.0%
<b>Option two</b>				
First instalment	21/09/2022	0.00	0.0%	7.0%
Second instalment	23/11/2022	14.00	5.5%	7.0%
Third instalment	25/01/2023	14.00	5.5%	7.0%
Fourth instalment	29/03/2023	14.00	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	87,080	82,679	82,679
Instalment plan interest earned	65,986	62,000	70,125
Unpaid rates and service charge interest earned	49,000	47,000	42,790
	202,066	191,679	195,594

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

(c) 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
<b>Specified area rate</b>	\$	\$	\$		
Bulk Waste Collection	109,726	0	0	To fund kerbside bulk waste collection.	4,720 - being all developed residential properties within the townsites of Eaton, Dardanup and Burekup.
Eaton Landscaping	164,740	100,000	0	To fund capital parks projects in Eaton and higher than standard landscaping in Millbridge.	4,461 - being all properties within the townsite of Eaton.
	274,466	100,000	0		

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

**2. RATES AND SERVICE CHARGES (CONTINUED)**

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates		Concession			\$ 12,062	\$ 37,427	\$ 25,027	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		Waiver			4,000	2,000	4,000	Minor amount owing of less than \$5 due to accrued penalty interest.	To improve efficiency - less time spent administering very low value debts.
					16,062	39,427	29,027		

SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
<b>(a) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents - unrestricted	4	3,044,583	3,796,294
Cash and cash equivalents - restricted	4	5,945,659	8,763,820
Financial assets - restricted	4	7,114,531	7,114,531
Receivables		1,064,490	1,064,490
Other assets		45,012	45,012
Inventories		9,003	9,003
		<u>17,223,278</u>	<u>20,793,150</u>
			<u>17,030,216</u>
<b>Less: current liabilities</b>			
Trade and other payables		(3,315,124)	(3,315,124)
Contract liabilities - grants		(301,170)	(301,170)
Contract liabilities - developer contributions		0	(250,000)
Lease liabilities	8	(238,834)	(238,834)
Long term borrowings	7	(558,682)	(529,713)
Employee provisions		(1,565,885)	(1,565,885)
Other provisions		(64,189)	(64,189)
		<u>(6,043,884)</u>	<u>(6,264,915)</u>
			<u>(5,490,346)</u>
<b>Net current assets</b>		<u>11,179,394</u>	<u>14,528,235</u>
			<u>11,539,870</u>
<b>Less: Total adjustments to net current assets</b>	3.(d)	(11,042,227)	(14,343,782)
<b>Net current assets used in the Rate Setting Statement</b>		<u>137,167</u>	<u>184,453</u>
			<u>16,552</u>

## 3. NET CURRENT ASSETS (CONTINUED)

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

## Items excluded from calculation of budgeted deficiency

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

## (b) 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 Rate Setting Statement in accordance with *Financial Management Regulation 32*.

## Adjustments to operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
Less: Profit on asset disposals	5(b) (2,942,186)	0	(3,648,330)
Add: Loss on disposal of assets	5(b) 0	10,534	10,534
Add: Depreciation on assets	6 6,017,969	5,635,083	5,635,083
Movement in non-current pensioner deferred rates	0	(9,034)	0
Movement in non-current employee provisions	0	26,584	0
Movement in current contract liabilities associated with restricted cash	229,448	1,988	(177,943)
Movement in current employee provisions associated with restricted cash	0	0	(402)
<b>Non cash amounts excluded from operating activities</b>	<b>3,305,231</b>	<b>5,665,155</b>	<b>1,818,942</b>

## (c) 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 Rate Setting Statement in accordance with *Financial Management Regulation 32*.

## Adjustments to investing activities

Movement in non current unspent non-operating developer contributions	2,350	(580,890)	(350,466)
Movement in non-current other provisions	0	35,252	0
Movement in current unspent non-operating grants associated with restricted cash	(235,798)	(1,385,833)	(2,525,366)
Movement in current other provision associated with restricted cash - developer contributions	0	(288,409)	0
<b>Non cash amounts excluded from investing activities</b>	<b>(233,448)</b>	<b>(2,219,880)</b>	<b>(2,875,832)</b>

## (d) Current assets and liabilities excluded from budgeted deficiency

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

## Adjustments to net current assets

Less: Cash - restricted reserves	9 (12,603,415)	(15,878,351)	(12,423,517)
Less: Current assets not expected to be received at end of year			
- Contract liabilities from contracts with customers - revenue	18,202	0	0
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	558,682	529,713	298,655
- Current portion of lease liabilities	238,834	238,834	180,000
- Current portion of unspent non-operating grants held in reserve - grants	745,470	516,022	71,477
- Current portion of contract liability held in reserve - developer contributions	0	250,000	350,466
- Current portion of employee benefit provisions held in reserve	0	0	(402)
<b>Total adjustments to net current assets</b>	<b>(11,042,227)</b>	<b>(14,343,782)</b>	<b>(11,523,321)</b>

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
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**3 (e) NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Dardanup becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

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

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

**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.

**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.

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	8,990,242	12,560,114	11,064,219
Term deposits	0	0	4,000,000
<b>Total cash and cash equivalents</b>	<b>8,990,242</b>	<b>12,560,114</b>	<b>15,064,219</b>
Held as			
- Unrestricted cash and cash equivalents	3(a) 3,044,583	3,796,294	2,640,702
- Restricted cash and cash equivalents	3(a) 5,945,659	8,763,820	12,423,517
	<b>8,990,242</b>	<b>12,560,114</b>	<b>15,064,219</b>
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	5,945,659	8,763,820	12,423,517
- Restricted financial assets at amortised cost - term deposits	3(a) 7,114,531	7,114,531	0
	<b>13,060,190</b>	<b>15,878,351</b>	<b>12,423,517</b>
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 12,603,415	15,878,351	12,423,517
Unspent borrowings	7(c) 182,000	0	0
Contract liabilities - grant revenue	271,892	271,892	86,477
Unspent non-operating grants, subsidies and contribution liabilities	184,883	432,533	598,272
Adjustment to restricted assets as funds held in reserve	(182,000)	(704,425)	(684,749)
	<b>13,060,190</b>	<b>15,878,351</b>	<b>12,423,517</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>4,970,906</b>	<b>4,694,201</b>	<b>8,029,071</b>
Depreciation	6 6,017,969	5,635,083	5,635,083
(Profit)/loss on sale of asset	5(b) (2,942,186)	10,534	(3,637,796)
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	0	(26,359)	0
(Increase)/decrease in other assets	0	115,119	0
(Increase)/decrease in inventories	0	3,157	0
Increase/(decrease) in payables	0	(426,473)	0
Increase/(decrease) in contract liabilities	0	(1,626,114)	(2,525,366)
Increase/(decrease) in lease liabilities	0	0	0
Increase/(decrease) in unspent non-operating grants	(247,650)	(869,299)	(528,409)
Increase/(decrease) in other provision	0	43,822	0
Increase/(decrease) in employee provisions	0	(45,624)	0
Non-operating grants, subsidies and contributions	(4,931,609)	(7,109,718)	(4,751,820)
<b>Net cash from operating activities</b>	<b>2,867,430</b>	<b>398,329</b>	<b>2,220,763</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 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 2023**

**5. FIXED ASSETS**

**(a) Acquisition of Assets**

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

**Reporting program**

Asset class	Reporting program											2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b><u>Property, Plant and Equipment</u></b>														
Buildings - non-specialised	0	0	230,981	0	0	0	115,838	4,631,433	10,780	0	12,325,541	17,314,573	7,402,307	11,269,366
Furniture and equipment	5,000	0	0	0	0	0	0	0	0	0	163,382	168,382	74,747	90,315
Plant and equipment	0	0	0	0	0	0	0	0	0	0	0	0	399,000	499,000
Motor vehicles	0	0	0	0	0	0	0	80,000	0	0	0	80,000	947,581	600,054
	5,000	0	230,981	0	0	0	115,838	4,711,433	10,780	0	12,488,923	17,562,955	8,823,635	12,458,735
<b><u>Infrastructure</u></b>														
Infrastructure - roads	0	0	0	0	0	0	0	0	3,199,207	0	0	3,199,207	4,092,459	5,043,541
Infrastructure - footpaths	0	0	0	0	0	0	0	0	114,868	0	0	114,868	667,367	799,614
Infrastructure - drainage	0	0	0	0	0	0	0	0	118,076	0	0	118,076	0	0
Infrastructure - parks and ovals	0	0	0	0	0	0	0	845,258	0	0	0	845,258	1,246,323	1,041,348
Infrastructure - bridges	0	0	0	0	0	0	0	0	785,000	0	0	785,000	0	0
	0	0	0	0	0	0	0	845,258	4,217,151	0	0	5,062,409	6,006,149	6,884,503
<b><u>Right of use assets</u></b>														
Right of use - land	0	0	0	0	0	0	0	0	0	0	0	0	11,304	0
Right of use - buildings	0	0	0	0	0	0	0	0	0	0	0	0	29,244	0
Right of use - furniture and fittings	0	0	0	0	0	0	0	0	0	0	121,200	121,200	258,635	289,063
Right of use - motor vehicles	0	0	0	0	0	0	0	0	0	0	0	0	6,087	0
	0	0	0	0	0	0	0	0	0	0	121,200	121,200	305,270	289,063
<b>Total acquisitions</b>	<b>5,000</b>	<b>0</b>	<b>230,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,838</b>	<b>5,556,691</b>	<b>4,227,931</b>	<b>0</b>	<b>12,610,123</b>	<b>22,746,564</b>	<b>15,135,054</b>	<b>19,632,301</b>

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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



**SHIRE OF DARDANUP**  
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**5. FIXED ASSETS**

**(b) Disposals of Assets**

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Law, order, public safety	0	0	0	0	65,318	65,318	0	0	17,136	17,136	0	0
Recreation and culture	23,060	25,000	1,940	0	96,185	95,877	0	(308)	71,185	70,877	0	(308)
Transport	0	0	0	0	97,500	87,274	0	(10,226)	92,597	82,371	0	(10,226)
Other property and services	2,059,754	5,000,000	2,940,246	0	18,000	18,000	0	0	1,351,670	5,000,000	3,648,330	0
	2,082,814	5,025,000	2,942,186	0	277,003	266,469	0	(10,534)	1,532,588	5,170,384	3,648,330	(10,534)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Land - freehold land	2,059,754	5,000,000	2,940,246	0	0	0	0	0	1,351,670	5,000,000	3,648,330	0
Motor vehicles	23,060	25,000	1,940	0	277,003	266,469	0	(10,534)	180,918	170,384	0	(10,534)
	2,082,814	5,025,000	2,942,186	0	277,003	266,469	0	(10,534)	1,532,588	5,170,384	3,648,330	(10,534)

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

- Appendix H - Disposal of Assets

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6. ASSET DEPRECIATION**

	<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	\$	\$	\$
<b>By Program</b>			
Law, order, public safety	147,187	115,690	115,690
Health	50,564	50,112	50,112
Education and welfare	0	29,512	29,512
Community amenities	62,092	28,985	28,985
Recreation and culture	1,292,629	1,251,400	1,251,400
Transport	3,941,403	3,653,491	3,653,491
Other property and services	524,094	505,893	505,893
	<b>6,017,969</b>	<b>5,635,083</b>	<b>5,635,083</b>
<b>By Class</b>			
Buildings - non-specialised	1,316,373	1,348,098	1,348,098
Furniture and equipment	77,687	75,433	75,433
Plant and equipment	52,732	11,515	11,515
Motor vehicles	388,764	345,731	345,731
Infrastructure - roads	2,801,302	2,530,304	2,530,304
Infrastructure - footpaths	230,235	256,546	256,546
Infrastructure - drainage	349,793	333,135	333,135
Infrastructure - parks and ovals	248,114	192,843	192,843
Infrastructure - bridges	451,026	429,550	429,550
Right of use - land	10,909	9,984	9,984
Right of use - buildings	41,032	11,525	11,525
Right of use - furniture and fittings	50,002	90,419	90,419
	<b>6,017,969</b>	<b>5,635,083</b>	<b>5,635,083</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired 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
Infrastructure Assets - Pathways	
- concrete	50 years
- limestone	15 years
- paving	25 years
- asphalt	20 years
- timber	30 years

**DEPRECIATION Continued**

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

**AMORTISATION**

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

The assets residual value of intangible assets is considered to be zero and useful life 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 2023**

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22
	Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments	Principal 1 July 2021	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2022	Actual Interest Repayments	Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Community amenities</b>															
Wanju DCP / Waterloo Ind Park - Loan 70	685,557	0	(66,588)	618,970	(26,738)	750,000	0	(64,443)	685,557	(24,651)	750,000	0	(64,443)	685,557	(29,743)
Waste Bins (3 Bin System) - Loan 71	320,000	0	(43,150)	276,850	(7,821)	0	320,000	0	320,000	(1,499)	0	320,000	(21,345)	298,655	(4,467)
<b>Recreation and culture</b>															
Eaton Recreation Centre - Loan 59	99,117	0	(99,118)	(1)	(4,741)	192,573	0	(93,456)	99,117	(10,983)	192,573	0	(93,456)	99,117	(10,983)
Glen Huon Oval Club Rooms - Loan 69	881,525	0	(44,429)	837,096	(39,375)	924,296	0	(42,771)	881,525	(41,340)	924,296	0	(42,771)	881,525	(41,340)
Sport Lighting / Eaton Oval Clubrooms (BAMP)	0	1,000,000	(20,265)	979,735	(14,133)	0	0	0	0	0	0	0	0	0	0
<b>Transport</b>															
Depot Land - Land 66	383,437	0	(63,548)	319,889	(17,510)	444,476	0	(61,039)	383,437	(20,396)	444,476	0	(61,039)	383,437	(20,396)
<b>Economic services</b>															
Gravel Pit Land - Panizza Road - Loan 61	41,220	0	(27,052)	14,168	(2,350)	66,648	0	(25,428)	41,220	(4,130)	66,648	0	(25,428)	41,220	(4,130)
<b>Other property and services</b>															
Administration Building Extensions - Loan 65	43,972	0	(43,971)	1	(2,650)	85,007	0	(41,035)	43,972	(5,908)	85,007	0	(41,035)	43,972	(5,908)
Library / Administration Centre - Eaton	0	6,000,000	(121,593)	5,878,407	(84,800)	0	0	0	0	0	0	0	0	0	0
	2,454,828	7,000,000	(529,714)	8,925,115	(200,118)	2,463,000	320,000	(328,172)	2,454,828	(108,907)	2,463,000	320,000	(349,517)	2,433,483	(116,967)

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 2023**

**7. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2022/23**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Sport Lighting / Eaton Oval Clubrooms	WATC	Debenture	20	2.09%	1,000,000	305,377	1,000,000	0
Library / Administration Centre - Eaton	WATC	Debenture	20	2.09%	6,000,000	1,832,261	6,000,000	0
					7,000,000	2,137,638	7,000,000	0

**(c) Unspent borrowings**

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2022/23 Budget	New loans unspent at 30 June 2023	Amount as at 30 June 2023
			\$	\$	\$	\$
Unspent Wanju Developer Contribution Plan Reserve - Unspent Loan Reserve	Established to hold unspent loan funds	2021	430,000	248,000	0	182,000
	for the Wanju Developer Contribution Plan		430,000	248,000	0	182,000

**(d) Credit Facilities**

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Credit card limit	15,000	15,000	15,000
<b>Total amount of credit unused</b>	15,000	15,000	15,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	8,925,115	2,454,828	2,433,483

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2022/23	2022/23	Budget Lease	2022/23	Actual Principal	2021/22	2021/22	Actual Lease	2021/22	Budget Principal	2021/22	2021/22	Budget Lease	2021/22																			
					Principal 1 July 2022	Budget New Leases	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Lease Interest		Actual New Leases	Actual Lease repayments	Principal outstanding 30 June 2022	Actual Lease repayments		Budget New Leases	Budget Lease repayments	Principal outstanding 30 June 2022	Budget Lease Interest																			
																				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>																																						
Bushfire Risk Manager Officer Vehicle Lease	17	Vehicle Leasing	2.0%	24 months	0	0	0	0	0	6,087	0	(6,087)	0	(69)	8,278	0	(6,030)	2,248	(123)																			
<b>Community amenities</b>																																						
Lease of Lot 81 Banksia Road (Transfer Station)	2	Simple Leasing	2.7%	54 months	39,354	0	(11,702)	27,652	(239)	50,658	0	(11,304)	39,354	(1,290)	46,990	0	(11,361)	35,629	(232)																			
<b>Recreation and culture</b>																																						
ERC Cardio Equipment	18	Simple Leasing	2.2%	60 months	114,488	0	(46,784)	67,704	(955)	161,272	0	(46,784)	114,488	(3,542)	154,397	0	(46,784)	107,613	(955)																			
ERC Photocopier	26	Simple Leasing			0	0	0	0	0	0	0	0	0	0	24,000	0	(6,000)	18,000	(101)																			
ECL Photocopier	27	Simple Leasing			0	0	0	0	0	0	0	0	0	24,000	0	(6,000)	18,000	(101)																				
<b>Transport</b>																																						
Photocopier	28	Simple Leasing			0	0	0	0	0	0	0	0	0	0	24,000	0	(6,000)	18,000	(101)																			
<b>Other property and services</b>																																						
Transportable Building	1/26	Simple Leasing	2.0%	36 months	93,805	0	(41,321)	52,484	(843)	40,012	83,037	(29,244)	93,805	(1,948)	29,272	0	(13,495)	15,777	(275)																			
IT Lease - Shelf Servers	3	Simple Leasing	2.2%	60 months	1	0	0	1	0	1,444	0	(1,443)	1	(4)	1,651	475	(2,126)	0	(43)																			
IT Lease - Storage	4	Simple Leasing	2.2%	60 months	8,412	0	(7,707)	705	(157)	16,003	0	(7,591)	8,412	(273)	15,402	0	(7,707)	7,695	(157)																			
IT Lease - Server Lease	5	Simple Leasing	2.1%	36 months	0	0	0	0	0	902	0	(902)	0	(2)	3,081	0	(2,658)	423	(54)																			
IT Lease - Server	6	Simple Leasing	2.1%	36 months	1,032	0	0	1,032	0	1,032	0	0	1,032	0	41	12,115	(12,156)	0	(248)																			
IT Lease - Desktop Refresh	7	Simple Leasing	2.1%	48 months	29,118	0	(28,859)	259	(589)	57,637	0	(28,519)	29,118	(929)	58,252	0	(28,859)	29,393	(589)																			
IT Lease - Firewall Refresh	19	Simple Leasing	2.3%	72 months	23,997	0	(6,997)	17,000	(143)	30,510	0	(6,513)	23,997	(627)	30,376	0	(6,997)	23,379	(143)																			
IT Lease - Laptops	20	Simple Leasing	2.1%	48 months	9,397	0	(5,364)	4,033	(110)	14,616	0	(5,219)	9,397	(255)	16,804	0	(5,364)	11,440	(109)																			
IT Lease - Desktop Laptop Refresh	21	Simple Leasing	2.0%	48 months	12,515	0	(4,600)	7,915	(94)	16,949	0	(4,434)	12,515	(260)	13,500	0	(4,600)	8,900	(94)																			
IT Lease - Hardware Refresh	22	Simple Leasing	2.0%	48 months	43,441	0	(15,948)	27,493	(325)	58,763	0	(15,322)	43,441	(952)	48,000	0	(16,992)	31,008	(347)																			
IT Lease - Laptops	23	Simple Leasing	2.0%	48 months	12,288	0	(4,508)	7,780	(92)	16,612	0	(4,324)	12,288	(276)	13,500	0	(4,508)	8,992	(92)																			
Photocopiers	24	Simple Leasing	New 21/22	48 months	18,782	0	0	18,782	0	0	132,347	(113,565)	18,782	0	0	168,000	(42,000)	126,000	(1,012)																			
IT Lease - Server/Storage/Software Lease	25	Simple Leasing	2.0%	36 months	43,195	0	(24,644)	18,551	(503)	67,214	0	(24,019)	43,195	(1,116)	68,136	36,473	(104,609)	0	(1,675)																			
New IT Lease - Hardware	27	Simple Leasing	2.0%	New 22/23	0	52,200	(17,400)	34,800	(348)	0	0	0	0	0	0	0	0	0	0																			
New IT Lease - Software	28	Simple Leasing	2.0%	New 22/23	0	69,000	(23,000)	46,000	(460)	0	0	0	0	0	0	0	0	0	0																			
					449,825	121,200	(238,834)	332,191	(4,858)	539,711	215,384	(305,270)	449,825	(11,543)	507,680	289,063	(334,246)	462,497	(6,451)																			

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

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

**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 2023**

**9. FINANCIALLY BACKED RESERVES**

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

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Eaton Public Open Space Reserve	0	0	0	0	0	0	0	0	411,961	0	(257,696)	154,265
(b) Dardanup Public Open Space Reserve	0	0	0	0	0	0	0	0	97,544	0	0	97,544
(c) Burekup Public Open Space Reserve	72,500	394	0	72,894	72,500	0	0	72,500	349,188	0	0	349,188
(d) Eaton Drive - Access Construction Reserve	0	0	0	0	0	0	0	0	152,718	229	(2,630)	150,317
(e) Eaton Drive - Scheme Construction Reserve	0	0	0	0	11,332	0	(11,332)	0	336,539	505	(183,810)	153,234
(f) Collie River (Eaton Drive) Bridge Construction Reserve	432,533	2,350	(250,000)	184,883	1,290,500	585	(858,552)	432,533	635,952	585	(352,369)	284,168
(g) Dardanup Expansion Developer Contribution Plan Reserve	375	2	0	377	41,328	47	(41,000)	375	31,346	47	(41,000)	(9,607)
(h) Unspent Specified Area Rate - Bulk Waste Collection	87,768	477	0	88,245	87,647	121	0	87,768	80,882	121	0	81,003
(i) Unspent Specified Area Rate - Eaton Landscaping	232,453	101,263	0	333,716	140,766	91,687	0	232,453	140,822	91,687	0	232,509
	825,629	104,486	(250,000)	680,115	1,644,073	92,440	(910,884)	825,629	2,236,952	93,174	(837,505)	1,492,621
<b>Restricted by council</b>												
(j) Carried Forward Projects Reserve	2,016,125	307,484	(2,026,415)	297,194	3,532,649	642,273	(2,158,797)	2,016,125	2,370,259	3,564	(1,828,749)	545,074
(k) Strategic Planning Studies Reserve	90,439	5,492	(7,500)	88,431	116,763	5,176	(31,500)	90,439	116,820	5,175	(31,500)	90,495
(l) Town Planning Consultancy Reserve	28,050	10,152	(20,000)	18,202	37,993	20,057	(30,000)	28,050	38,036	20,057	(30,000)	28,093
(m) Parks & Reserves Upgrades Reserve	132,423	200,720	(250,000)	83,143	608,347	40,793	(516,717)	132,423	528,044	40,792	(447,867)	120,969
(n) Election Expenses Reserve	11,632	25,063	0	36,695	32,038	25,048	(45,454)	11,632	32,041	25,048	(45,454)	11,635
(o) Pathways Reserve	141,222	100,767	(83,000)	158,989	308,065	195	(167,038)	141,222	129,531	194	(95,920)	33,805
(p) Asset / Rates Revaluation Reserve	159,258	70,865	(25,602)	204,521	284,307	95,427	(220,476)	159,258	284,451	95,427	(220,476)	159,402
(q) Refuse & Recycling Bin Replacement Reserve	4,888	5,027	0	9,915	54,806	5,082	(55,000)	4,888	54,829	5,082	(55,000)	4,911
(r) Storm Water Reserve	183,550	25,997	(104,726)	104,821	158,312	25,238	0	183,550	158,381	25,238	0	183,619
(s) Fire Control Reserve	11,587	63	0	11,650	11,570	17	0	11,587	11,574	17	0	11,591
(t) Refuse Site Environmental Works Reserve	84,206	458	0	84,664	84,080	126	0	84,206	84,117	126	0	84,243
(u) Recycling Education Reserve	21,504	10,117	(11,385)	20,236	39,129	5,059	(22,684)	21,504	39,157	5,059	(22,684)	21,532
(v) Eaton Recreation Centre - Equipment Reserve	303,533	81,649	(47,739)	337,443	276,753	80,461	(53,681)	303,533	276,876	80,461	(53,681)	303,656
(w) Council Land Development Reserve	17,666	10,096	(5,000)	22,762	22,634	32	(5,000)	17,666	21,129	32	(5,000)	16,161
(x) Unspent Grants Reserve	2,423,819	764,505	(1,463,474)	1,724,850	3,161,706	1,823,820	(2,561,707)	2,423,819	3,856,639	753,761	(3,769,267)	841,133
(y) Swimming Pool Inspection Reserve	4,508	24	0	4,532	4,501	7	0	4,508	4,503	7	0	4,510
(z) Sale of Land Reserve	2,331,478	12,668	(1,000,000)	1,344,146	4,579,909	6,877	(2,255,308)	2,331,478	4,581,912	6,877	(2,000,000)	2,588,789
(aa) Accrued Salaries Reserve	500,376	7,719	(5,000)	503,095	499,626	750	0	500,376	499,816	750	0	500,566
(ab) Plant & Engineering Equipment Reserve	515,793	128,803	(55,000)	589,596	871,486	103,273	(458,966)	515,793	351,863	103,273	(403,966)	51,170
(ac) Road Construction and Major Maintenance Reserve	626,933	903,407	(713,470)	816,870	1,133,128	794,162	(1,300,357)	626,933	774,413	794,162	(1,256,365)	312,210
(ad) Building Maintenance Reserve	3,051,923	6,969,417	(6,716,291)	3,305,049	1,659,484	3,843,396	(2,450,957)	3,051,923	930,321	8,013,396	(5,923,839)	3,019,878
(ae) Contribution to Works Reserve	921,239	5,006	0	926,245	756,146	165,093	0	921,239	672,908	1,010	0	673,918
(af) Wanju Developer Contribution Plan - Unspent Loan Reserve	441,111	184,397	(430,000)	195,508	750,000	1,111	(310,000)	441,111	740,000	1,111	(360,000)	381,111
(ag) Executive & Compliance Vehicle Reserve	196,807	96,069	0	292,876	202,280	40,231	(45,704)	196,807	154,041	40,231	(45,704)	148,568
(ah) Employee Relief Reserve	181,734	5,988	(5,000)	182,722	265,073	398	(83,737)	181,734	265,175	398	0	265,573
(ai) Employee Leave Entitlements Reserve	48,734	765	0	49,499	37,706	11,028	0	48,734	37,715	11,028	0	48,743
(aj) Information Technology Reserve	563,651	403,063	(495,810)	470,904	667,852	400,818	(505,019)	563,651	544,950	400,818	(504,778)	440,990
(ak) Road Safety Programs Reserve	26,763	145	0	26,908	26,723	40	0	26,763	26,735	40	0	26,775
(al) Tourism Reserve	11,770	64	0	11,834	11,752	18	0	11,770	11,758	18	0	11,776
	15,052,722	10,335,990	(13,465,412)	11,923,300	20,194,818	8,136,006	(13,278,102)	15,052,722	17,597,994	10,433,152	(17,100,250)	10,930,896
	15,878,351	10,440,476	(13,715,412)	12,603,415	21,838,891	8,228,446	(14,188,986)	15,878,351	19,834,946	10,526,326	(17,937,755)	12,423,517

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**  
**9. FINANCIALLY BACKED RESERVES**

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

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(a) 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 townsite 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 townsite 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) Dardanup Expansion Developer Contribution Plan Reserve	As required.	Established to hold funds for the design and construction of community facilities in Dardanup associated with the implementation of DCA2 – Dardanup Expansion Area Developer Contribution Plan.
(h) Unspent Specified Area Rate - Bulk Waste Collection	Next financial year.	Established to hold unspent specified area rates for bulk waste collection.
(i) Unspent Specified Area Rate - Eaton Landscaping	Next financial year.	Established to hold unspent specified area rates for Eaton landscaping.
(j) 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.
(k) Strategic Planning Studies Reserve	As required.	Established for funding strategic studies.
(l) Town Planning Consultancy Reserve	As funds become available for suitable projects.	Established to fund the engagement of consultants to undertake Town Planning Studies.
(m) Parks & Reserves Upgrades Reserve	As scheduled in Council's Asset Management Plan.	Established to fund the development of Parks and Reserves.
(n) Election Expenses Reserve	Council election year.	Established to fund Council elections.
(o) 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.
(p) Asset / Rates Revaluation Reserve	As required.	Established to provide funds for asset and rating revaluations.
(q) Refuse & Recycling Bin Replacement Reserve	As required.	Established to provide funds for replacement of refuse and recycling bins.
(r) 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.
(s) Fire Control Reserve	As funds become available for suitable projects.	For the purchase, construction and development of fire fighting equipment and buildings.
(t) Refuse Site Environmental Works Reserve	As required.	Established to provide funds for environmental works at the Banksia Road Refuse Site.
(u) 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.
(v) 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.
(w) Council Land Development Reserve	As required.	Established for funding the acquisition or development of Council land for resale.
(x) Unspent Grants Reserve	Year of budgeted works.	Established to identify unexpended grants and special projects funding.
(y) Swimming Pool Inspection Reserve	On payment of swimming pool inspections every 4 years.	Established to account for unspent Swimming Pool Inspection Levy.
(z) Sale of Land Reserve	As suitable projects are identified.	Established to hold funds from the sale of Council land.
(aa) 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).
(ab) 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.
(ac) Road Construction and Major Maintenance Reserve	Funds are not expected to be used within a set period but on a budgetary needs basis.	Established to provide funds for the upgrade and renewal of the Council's transport infrastructure.
(ad) Building Maintenance Reserve	As scheduled in Council's Asset Management Plan.	For the purchase, construction and maintenance of Council buildings.
(ae) Contribution to Works Reserve	Year of budgeted works.	Established to account for contributions and donations received from external sources.
(af) Wanju Developer Contribution Plan - Unspent Loan Reserve	As required.	Established to hold unspent loan funds raised for the Wanju Developer Contribution Plan planning and development costs.
(ag) 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.
(ah) Employee Relief Reserve	As required.	To provide funds for employee related entitlements and relief staff for prolonged employee leave.
(ai) Employee Leave Entitlements Reserve	As required.	To provide funds for employee purchased leave entitlements under Policy.
(aj) Information Technology Reserve	As scheduled in Council's Asset Management Plan.	Established for the acquisition or lease of software and computer equipment.
(ak) 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.
(al) Tourism Reserve	As funds become available for suitable projects.	Established to fund the development of tourism projects including the implementation of works associated with the Gnomesville Master Plan.

**SHIRE OF DARDANUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
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



## 11. PROGRAM INFORMATION

### Income and expenses

#### Income excluding grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	300	300	300
General purpose funding	15,083,927	14,321,025	14,295,633
Law, order, public safety	102,750	119,652	109,750
Health	28,000	23,500	16,600
Community amenities	1,677,690	1,632,192	1,536,874
Recreation and culture	1,534,170	1,438,563	1,484,793
Transport	32,526	33,653	31,553
Economic services	149,750	137,440	134,480
Other property and services	2,984,846	62,100	3,684,930
	21,593,959	17,768,425	21,294,913

#### Operating grants, subsidies and contributions

Governance	500	4,469	500
General purpose funding	1,522,828	1,891,369	1,497,926
Law, order, public safety	209,987	405,690	403,931
Health	50	50	50
Education and welfare	6,000	7,550	6,000
Community amenities	78,819	290,322	233,878
Recreation and culture	243,820	425,854	202,491
Transport	164,431	144,114	125,971
Economic services	45,500	24,250	55,500
Other property and services	185,200	185,700	130,200
	2,457,135	3,379,368	2,656,447

#### Non-operating grants, subsidies and contributions

Law, order, public safety	69,392	815,332	865,112
Community amenities	0	145,000	0
Recreation and culture	3,528,850	3,400,348	3,344,918
Transport	1,581,017	3,572,527	3,595,565
	5,179,259	7,933,207	7,805,595

<b>Total Income</b>	29,230,353	29,081,000	31,756,955
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#### Expenses

Governance	(1,303,217)	(1,370,910)	(1,272,496)
General purpose funding	(389,518)	(537,310)	(530,474)
Law, order, public safety	(1,748,584)	(1,727,569)	(1,666,093)
Health	(597,360)	(536,669)	(552,267)
Education and welfare	(976,940)	(897,054)	(878,754)
Housing	0	0	0
Community amenities	(3,513,422)	(3,389,819)	(3,385,649)
Recreation and culture	(8,357,425)	(8,376,163)	(8,026,956)
Transport	(6,596,711)	(6,587,487)	(6,443,340)
Economic services	(474,369)	(544,956)	(563,127)
Other property and services	(301,901)	(418,862)	(408,728)

<b>Total expenses</b>	(24,259,447)	(24,386,799)	(23,727,884)
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<b>Net result for the period</b>	4,970,906	4,694,201	8,029,071
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## 12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	146,005	72,000	54,883
- Other funds	7,080	15,200	27,090
Late payment of fees and charges	1,279	1,260	1,261
Other interest revenue (refer note 1b)	114,986	109,000	112,915
	269,350	197,460	196,149
<b>(b) Other revenue</b>			
Reimbursements and recoveries	29,226	28,653	28,652
	29,226	28,653	28,652
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	34,600	34,680	22,427
Other services	4,000	15,000	15,000
	38,600	49,680	37,427
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	200,118	108,907	116,967
Interest expense on lease liabilities	4,858	11,543	6,451
	204,976	120,450	123,418
<b>(e) Write offs</b>			
General rate	4,000	2,000	4,000
	4,000	2,000	4,000

SHIRE OF DARDANUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	28,411	27,718	27,718
Meeting attendance fees	19,482	19,007	19,007
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	500	442	889
	51,018	49,792	50,239
<b>Elected member 2</b>			
Deputy President's allowance	7,103	6,929	6,929
Meeting attendance fees	12,582	12,275	12,275
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	500	0	889
	22,810	21,829	22,718
<b>Elected member 3</b>			
Meeting attendance fees	12,582	12,275	12,275
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	500	1,415	889
	15,707	16,315	15,789
<b>Elected member 4</b>			
Meeting attendance fees	12,582	12,275	12,275
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	500	177	889
	15,707	15,077	15,789
<b>Elected member 5</b>			
Meeting attendance fees	12,582	12,275	12,275
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	500	0	889
	15,707	14,900	15,789
<b>Elected member 6</b>			
Meeting attendance fees	12,582	12,275	12,275
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	500	35	889
	15,707	14,935	15,789
<b>Elected member 7</b>			
Meeting attendance fees	12,582	12,275	12,275
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	500	0	889
	15,707	14,900	15,789
<b>Elected member 8</b>			
Meeting attendance fees	12,582	12,275	12,275
Child care expenses	2,200	1,508	600
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	500	0	889
	17,907	16,408	16,389
<b>Elected member 9</b>			
Meeting attendance fees	12,582	12,275	12,275
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	500	0	889
	15,707	14,900	15,789
<b>Total Elected Member Remuneration</b>	185,977	179,056	184,079
President's allowance	28,411	27,718	27,718
Deputy President's allowance	7,103	6,929	6,929
Meeting attendance fees	120,138	117,207	117,207
Child care expenses	2,200	1,508	600
Annual allowance for ICT expenses	23,625	23,625	23,625
Travel and accommodation expenses	4,500	2,069	8,000
	185,977	179,056	184,079

## 14. MAJOR LAND TRANSACTIONS

It is not anticipated that Council will be party to any Major Land Transaction during 2022/23.

## 15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that Council will be party to any Trading Undertakings or Major Trading Undertakings during 2022/23.

## 16. INVESTMENT IN ASSOCIATES

It is not anticipated that Council will be party to any Investment in Associates during 2022/23.

### SIGNIFICANT 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. recognised.

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.

## 17. 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 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Proceeds from Sale of Reserve 24728	40,000	0	0	40,000
Public Open Space	527,534	0	(23,400)	504,134
	567,534	0	(23,400)	544,134

## 18. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>By Program:</b>			
Governance	300	300	300
General purpose funding	167,080	170,679	142,679
Law, order, public safety	102,750	119,652	109,750
Health	28,000	23,500	16,600
Community amenities	1,567,964	1,528,473	1,433,155
Recreation and culture	1,267,490	1,187,681	1,233,911
Transport	3,300	5,000	2,900
Economic services	149,750	137,440	134,480
Other property and services	44,600	62,100	36,600
	<b>3,331,234</b>	<b>3,234,825</b>	<b>3,110,375</b>

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

## 2022/23 ANNUAL BUDGET PAPERS

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**BUDGET SUMMARY**

	Page	2021/22				2022/23	
		Budget		Estimated Actual (Forecast)		Budget Estimate	
		Revenue	Expend	Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$	\$	\$
<b>OPERATING</b>							
<b>Recurrent Operating</b>							
General Purpose Funding	3	15,793,559	(530,474)	16,198,189	(538,210)	16,606,754.95	(388,517.87)
Governance	7	800	(1,115,042)	4,769	(1,202,605)	800.00	(1,236,217.06)
Law, Order & Public Safety	12	313,750	(1,484,035)	320,202	(1,486,047)	309,737.48	(1,708,069.76)
Health	20	16,650	(549,644)	23,550	(537,386)	28,050.00	(594,859.99)
Education & Welfare	26	0	(875,254)	0	(897,748)	0.00	(973,439.62)
Housing	31	0	0	0	0	0.00	0.00
Community Amenities	34	1,541,374	(2,862,274)	1,639,692	(2,815,242)	1,683,189.65	(3,200,622.09)
Recreation & Culture	47	1,633,352	(7,950,035)	1,618,990	(8,241,782)	1,690,230.00	(8,305,800.85)
Transport	61	157,024	(6,308,614)	169,558	(6,452,761)	177,640.00	(6,584,211.56)
Economic Services	67	134,980	(483,627)	137,940	(468,982)	150,250.00	(403,869.24)
Other Property & Services	73	86,800	(3,000)	102,800	71,832	94,800.00	(3,000.00)
<b>Total Recurrent Operating</b>		<b>19,678,288</b>	<b>(22,161,999)</b>	<b>20,215,690</b>	<b>(22,568,931)</b>	<b>20,741,452.08</b>	<b>(23,398,608.05)</b>
<b>Non-Recurrent Operating</b>							
General Purpose Funding	3	0	0	0	0	0.00	(1,000.00)
Governance	7	0	(157,454)	0	(162,937)	0.00	(67,000.00)
Law, Order & Public Safety	12	1,065,043	(182,181)	1,020,472	(224,300)	72,392.00	(40,514.00)
Health	20	0	(2,500)	0	(100)	0.00	(2,500.00)
Education & Welfare	26	6,000	(3,500)	7,550	(3,500)	6,000.00	(3,500.00)
Housing	31	0	0	0	0	0.00	0.00
Community Amenities	34	229,378	(523,375)	427,822	(575,742)	73,319.00	(312,800.00)
Recreation & Culture	47	3,398,850	(76,921)	3,645,775	(125,621)	3,614,670.00	(49,684.03)
Transport	61	3,596,065	(134,726)	3,580,736	(134,726)	1,600,334.00	(12,500.00)
Economic Services	67	55,000	(79,500)	23,750	(79,000)	45,000.00	(70,500.00)
Other Property & Services	73	3,728,330	(405,728)	145,000	(512,500)	3,075,246.00	(298,901.00)
<b>Total Non-Recurrent Operating</b>		<b>12,078,666</b>	<b>(1,565,885)</b>	<b>8,851,105</b>	<b>(1,818,426)</b>	<b>8,486,961.00</b>	<b>(858,899.03)</b>
<b>TOTAL OPERATING</b>		<b>31,756,954</b>	<b>(23,727,884)</b>	<b>29,066,795</b>	<b>(24,387,357)</b>	<b>29,228,413.08</b>	<b>(24,257,507.08)</b>
<b>NON OPERATING</b>							
Borrowings & Community Loans New Borrowings & Loans	85	320,000	0	320,000	0	7,000,000	0
Borrowings & Community Loans Borrowing Principal Repayments	86	0	(349,517)	0	(328,172)	0	(529,714)
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	0	0	0
Financing Activities Lease Principal Repayments	88	0	(334,246)	0	(305,270)	0	(238,834)
Asset Construction / Acquisition Transport Infrastructure	91	0	(5,843,154)	0	(5,723,848)	0	(4,217,151)
Asset Construction / Acquisition Land & Buildings	95	0	(11,269,366)	0	(7,604,163)	0	(17,314,573)
Asset Construction / Acquisition Parks & Reserves	98	0	(1,041,348)	0	(1,361,172)	0	(845,258)
Asset Construction / Acquisition Vehicles	100	0	(600,054)	0	(947,581)	0	(80,000)
Asset Construction / Acquisition Plant & Equipment	102	0	(499,000)	0	(399,000)	0	0
Asset Construction / Acquisition Furniture & Fittings	103	0	(90,315)	0	(74,747)	0	(168,382)
Cash Reserves Transfer from (to) Reserves	105	17,937,355	(10,526,326)	15,347,310	(6,943,737)	13,715,412	(10,440,476)
Assets Disposals	Append H	5,170,384	0	252,687	0	5,025,000	0
<b>TOTAL NON OPERATING</b>		<b>23,427,739</b>	<b>(30,553,327)</b>	<b>15,919,997</b>	<b>(23,687,689)</b>	<b>25,740,412</b>	<b>(33,834,388)</b>
<b>TOTAL</b>		<b>55,184,694</b>	<b>(54,281,211)</b>	<b>44,986,792</b>	<b>(48,075,046)</b>	<b>54,968,825</b>	<b>(58,091,895)</b>
<b>Non Cash Adjustments</b>							
Depreciation			5,635,083		5,635,083		6,017,969
Movement in Contract Liabilities (Grant Revenue & JTPS Contr.)			(3,053,775)		(3,385,250)		0.00
(Profit) / Loss on Disposal of Assets			(3,637,796)		10,534		(2,942,186)
Change in Net Provisions (Accruals Non Current)		0	0		26,585	0.00	0.00
<b>Surplus</b>							
Estimated Opening Surplus (Deficit) Brought Fwd		169,557		961,195		184,453	
<b>Estimated End of Year (Surplus) / Deficit</b>		<b>(16,552)</b>		<b>(159,892)</b>		<b>(137,167)</b>	
		<b>55,337,699</b>	<b>(55,337,699)</b>	<b>45,788,094</b>	<b>(45,788,094)</b>	<b>55,016,111</b>	<b>(55,016,111)</b>



**RATE SETTING STATEMENT**

	Page	2021/22				2022/23		
		Budget		Estimated Actual (Forecast)		Budget Estimate		
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
<b>OPERATING</b>								
<b>Recurrent Operating</b>								
General Purpose Funding	(Excluding General Rates)	3	1,836,754	(530,474)	2,282,730	(575,637)	1,959,258	(388,518)
Governance		7	800	(1,115,042)	4,769	(1,202,605)	800	(1,236,217)
Law, Order & Public Safety		12	313,750	(1,484,035)	320,202	(1,486,297)	309,737	(1,708,070)
Health		20	16,650	(549,644)	23,550	(537,386)	28,050	(594,860)
Education & Welfare		26	0	(875,254)	0	(897,748)	0	(973,440)
Housing		31	0	0	0	0	0	0
Community Amenities		34	1,541,374	(2,862,274)	1,639,692	(2,815,242)	1,683,190	(3,200,622)
Recreation & Culture		47	1,633,352	(7,950,035)	1,618,990	(8,241,782)	1,690,230	(8,305,801)
Transport		61	157,024	(6,308,614)	169,558	(6,452,761)	177,640	(6,584,212)
Economic Services		67	134,980	(483,627)	137,940	(468,982)	150,250	(403,869)
Other Property & Services		73	86,800	(3,000)	102,800	71,832	94,800	(3,000)
<b>Total Recurrent Operating</b>			<b>5,721,483</b>	<b>(22,161,999)</b>	<b>6,300,231</b>	<b>(22,606,608)</b>	<b>6,093,955</b>	<b>(23,398,608)</b>
<b>Non-Recurrent Operating</b>								
General Purpose Funding	(Excluding General Rates)	3	0	0	0	0	0	(1,000)
Governance		7	0	(157,454)	0	(162,937)	0	(67,000)
Law, Order & Public Safety		12	1,065,043	(182,181)	1,020,472	(224,050)	72,392	(40,514)
Health		20	0	(2,500)	0	(100)	0	(2,500)
Education & Welfare		26	6,000	(3,500)	7,550	(3,500)	6,000	(3,500)
Housing		31	0	0	0	0	0	0
Community Amenities		34	229,378	(523,375)	427,822	(575,742)	73,319	(312,800)
Recreation & Culture		47	3,398,850	(76,921)	3,645,775	(125,621)	3,614,670	(49,684)
Transport		61	3,596,065	(134,726)	3,580,736	(134,726)	1,600,334	(12,500)
Economic Services		67	55,000	(79,500)	23,750	(79,000)	45,000	(70,500)
Other Property & Services		73	3,728,330	(405,728)	145,000	(512,500)	3,075,246	(298,901)
<b>Total Non-Recurrent Operating</b>			<b>12,078,666</b>	<b>(1,565,885)</b>	<b>8,851,105</b>	<b>(1,818,176)</b>	<b>8,486,961</b>	<b>(858,899)</b>
<b>TOTAL OPERATING</b>			<b>17,800,149</b>	<b>(23,727,884)</b>	<b>15,151,336</b>	<b>(24,424,784)</b>	<b>14,580,916</b>	<b>(24,257,507)</b>
<b>NON OPERATING</b>								
Borrowings & Community Loans	New Borrowings & Loans	85	320,000	0	320,000	0	7,000,000	0
Borrowings & Community Loans	Borrowing Principal Repayments	86	0	(349,517)	0	(328,172)	0	(529,714)
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	0	0	0
Financing Activities	Lease Principal Repayments	88	0	(334,246)	0	(305,270)	0	(238,834)
Asset Construction / Acquisition	Transport Infrastructure	91	0	(5,843,154)	0	(5,723,848)	0	(4,217,151)
Asset Construction / Acquisition	Land & Buildings	95	0	(11,269,366)	0	(7,604,163)	0	(17,314,573)
Asset Construction / Acquisition	Parks & Reserves	98	0	(1,041,348)	0	(1,361,172)	0	(845,258)
Asset Construction / Acquisition	Vehicles	100	0	(600,054)	0	(947,581)	0	(80,000)
Asset Construction / Acquisition	Plant & Equipment	102	0	(499,000)	0	(399,000)	0	0
Asset Construction / Acquisition	Furniture & Fittings	103	0	(90,315)	0	(74,747)	0	(168,382)
Cash Reserves	Transfer from & to Reserves	105	17,937,355	(10,526,326)	15,347,310	(6,943,737)	13,715,412	(10,440,476)
Assets	Disposals	Append H	5,170,384	0	252,687	0	5,025,000	0
<b>TOTAL NON OPERATING</b>			<b>23,427,739</b>	<b>(30,553,327)</b>	<b>15,919,997</b>	<b>(23,687,689)</b>	<b>25,740,412</b>	<b>(33,834,388)</b>
<b>TOTAL</b>			<b>41,227,889</b>	<b>(54,281,211)</b>	<b>31,071,333</b>	<b>(48,112,473)</b>	<b>40,321,328</b>	<b>(58,091,895)</b>
<b>Non Cash Adjustments</b>								
Depreciation				5,635,083		5,635,083		6,017,969
Movement in Contract Liabilities (Grant Revenue & JTPS Contr.)				(3,053,775)		(3,385,250)		0
(Profit) / Loss on Disposal of Assets				(3,637,796)		10,534		(2,942,186)
Change in Net Provisions			0	0		26,585	0	0
<b>Surplus</b>								
Estimated Surplus (Deficit)	1 July		169,557		961,195		184,453	
Estimated (Surplus) Deficit	30 June		(16,552)		(159,892)		(137,167)	
<b>Amount Required to be Raised from General Rates</b>			<b>13,956,805</b>		<b>13,952,886</b>		<b>14,647,497</b>	
			<b>55,337,699</b>	<b>(55,337,699)</b>	<b>45,825,521</b>	<b>(45,825,521)</b>	<b>55,016,111</b>	<b>(55,016,111)</b>

Summary	2022/23
Schedule 3 - General Purpose Funding	Budget Estimate
	\$
<b>GENERAL PURPOSE FUNDING - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Rates	(12,062)
Other General Purpose Funding	(388,518)
<b>Total Recurrent Expenditure</b>	<b>(400,580)</b>
<b>Non-Recurrent Expenditure</b>	
Rates	0
Other General Purpose Funding	(1,000)
<b>Total Non-Recurrent Expenditure</b>	<b>(1,000)</b>
<b>Total Operating Expenditure</b>	<b>(401,580)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Rates	14,659,559
Other General Purpose Funding	1,959,258
<b>Total Recurrent Revenue</b>	<b>16,618,817</b>
<b>Non-Recurrent Revenue</b>	
Rates	0
Other General Purpose Funding	0
<b>Total Non-Recurrent Revenue</b>	<b>0</b>
<b>Total Operating Revenue</b>	<b>16,618,817</b>

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>RATES</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
03 2 0001		General Rates Levied		14,551,891	Prev Year's Rates + Growth + 4% Increase
03 2 0002		Interim Rates	3.5	111,668	Refer to notes at end of this schedule
03 2 0050		Rates Written Off		(4,000)	
		<b>TOTAL RATE REVENUE</b>		<b>14,659,559</b>	
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
03 1 0001		Rates Concession Expense		(12,062)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(12,062)</b>	
		<b>Non Recurrent Expenditure</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(12,062)</b>	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER GENERAL PURPOSE FUNDING</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
03 2 1001		Interest - Rates Arrears	3.1	49,000	Refer to notes at end of this schedule
03 2 1002		Interest - Rates Instalments	3.2	65,986	Refer to notes at end of this schedule
03 2 1003		Fees & Charges - Instalments	3.3	87,080	Refer to notes at end of this schedule
03 2 1004		Grant - LGGC Financial Assistance Grants		984,091	75% Advance Payment received 21/22
03 2 1005		Grant - LGGC Local Road Grant		538,187	& assumes advance to be received in 22/23
03 2 1006		Interest - Municipal Fund		7,080	
03 2 1007		Interest - Reserve Fund		146,005	
03 2 1008		Interest - Deferred Pensioners		1,279	
03 2 1010		Reimb - Bank Fees		50	
03 2 1011		Reimb - Legal Fees		500	
03 2 1012		Fees - Property Enquiries		80,000	
03 2 1013		Fees - Property Reports		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>1,959,258</b>	
		<b>Non Recurrent Revenue</b>			
03 2 1501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,959,258</b>	
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
03 1 1003		Stationery - Rates Notices		(10,500)	
03 1 1004		Bank Fees & Charges		(42,000)	
03 1 1005		Valuation Expenses - Rating / Assets	3.4	(25,602)	Refer to notes at end of this schedule
03 1 1006		Postage & Promotion		(16,000)	
03 1 1008		Legal Expenses - Debt Recovery		(500)	
03 1 1010		Receipt / BAS Rounding Expense		(10)	
03 1 1011		Rates Early Payment Prize		(1,500)	
03 1 1990		Allocation of Administration Overheads		(292,406)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(388,518)</b>	
		<b>Non Recurrent Expenditure</b>			
03 1 1501		Bad & Doubtful Debts Expense - General Purpose Funding		(1,000)	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(1,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(389,518)</b>	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	2022/23		Sundry Notes
			Budget Estimate		
		<b>NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING</b>		\$	
03 2 1001		<b>3.1 Interest - Rates Arrears</b> 7.00% pa		49,000	
				49,000	
03 2 1002		<b>3.2 Interest - Rates Instalments</b> 5.50% pa		65,986	
				65,986	
03 2 1003		<b>3.2 Fees &amp; Charges - Instalments / Special Payment Arrangement</b> \$42.00 per assessment		87,080	Indexed - Growth
				87,080	
03 1 1005		<b>3.4 Valuation Expenses - Rating / Assets</b>			
		Interim Valuations - Valuer General		(13,975)	Indexed - CPI x Population Growth
		UV Valuations - Valuer General		(11,627)	Indexed - CPI
		GRV Valuation - Valuer General	Reserve Funded 3 yrly	0	Indexed - CPI x Population Growth
		Asset Revaluations	Reserve Funded 5 yrly	0	
		Insurance Asset Revaluations	5 yrly	0	
		UV/GRV Property Use Review	5 yrly	0	
		Differential Rate Assessment	3 yrly	0	
				(25,602)	
03 2 0002		<b>3.5 Interim Rates</b> Interim Rates		111,668	Indexed - CPI x Population Growth
				111,668	

Summary	2022/23
Schedule 4 - Governance	Budget Estimate
<b>GOVERNANCE - SUMMARY</b>	\$
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Members of Council	(654,508.25)
Other Governance	(581,708.81)
<b>Total Recurrent Expenditure</b>	<b>(1,236,217.06)</b>
<b>Non-Recurrent Expenditure</b>	
Members of Council	0.00
Other Governance	(67,000.00)
<b>Total Non-Recurrent Expenditure</b>	<b>(67,000.00)</b>
<b>Total Operating Expenditure</b>	<b>(1,303,217.06)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Members of Council	500
Other Governance	300
<b>Total Recurrent Revenue</b>	<b>800</b>
<b>Non-Recurrent Revenue</b>	
Members of Council	0
Other Governance	0
<b>Total Non-Recurrent Revenue</b>	<b>0</b>
<b>Total Operating Revenue</b>	<b>800</b>

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>MEMBERS OF COUNCIL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
04 1 1003		Annual Meeting Attendance Fees - Shire President		(19,482)	75% Maximum Band Value
04 1 1004		Annual Meeting Attendance Fees - Councillors	41.1	(100,656)	Refer to notes at end of this schedule
04 1 1001		Local Government Allowance	41.4	(35,513)	Refer to notes at end of this schedule
04 1 1005		Travel Reimbursements - Councillors		(4,500)	
04 1 1010		Reimbursements - Councillors	41.3	(2,200)	Refer to notes at end of this schedule
04 1 1006		Conferences & Training - Councillors		(26,123)	
04 1 1007		Allowances - Councillors	41.2	(23,625)	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		(438,609)	
04 1 1999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(654,508)</b>	
		<b>Non-Recurrent Expenditure</b>			
04 1 1501		Council Election / Poll Expenses		0	
04 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(654,508)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
04 2 1001		Reimbursements		500	
04 2 1002		Sundry Fees & Charges - Taxable		0	
04 2 1004		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>500</b>	
		<b>Non-Recurrent Revenue</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>500</b>	

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2022/23	
				Budget Estimate	Sundry Notes
				\$	
		<b>OTHER GOVERNANCE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
04 1 2005		Donation & Grants	42.1	(500)	Moved to Sch 8 (Other Welfare)
04 1 2006		Refreshments / Receptions Council Meetings		(7,000)	
04 1 2007		Refreshments / Receptions Regional Meetings		(1,000)	
04 1 2008		Refreshments / Receptions Biennial Council Dinner		(12,000)	
04 1 2009		Refreshments / Receptions General Refreshments		(20,000)	
04 1 2010		Public Relations - Newsletter		(25,000)	
04 1 2011		Public Relations & Marketing - Sundry		(5,000)	
04 1 2012		Audit Fees	42.10	(38,600)	Refer to notes at end of this schedule
04 1 2013		Legal Expenses		(32,000)	
04 1 2014		Sundry Expenditure		(2,000)	
04 1 2990		Allocation of Administration Overheads		(438,609)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(581,709)</b>	
		<b>Non-Recurrent Expenditure</b>			
04 1 2502		Civic Functions	42.4	(2,000)	Refer to notes at end of this schedule
04 1 2503		Regional Resource Sharing Programs	42.5	(10,000)	Refer to notes at end of this schedule
04 1 2506		Consultants / Special Projects	42.6	(50,000)	Refer to notes at end of this schedule
04 1 2507		Minor Assets < \$5,000 - Other Governance		(5,000)	
04 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(67,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(648,709)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
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
		<b>Sub Total - Recurrent Revenue</b>		<b>300</b>	
		<b>Non-Recurrent Revenue</b>			
04 2 2502		Contributions - BWGC Projects		0	
04 2 2503		Grants - Taxable	42.7	0	Refer to notes at end of this schedule
04 2 2504		Transfer from Trust - BWGC		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>300</b>	



Account Number	Job / Plant Number	Schedule 4 - Governance	2022/23	Sundry Notes
			Budget Estimate	
		<b>NOTES TO SCHEDULE 4 - GOVERNANCE</b>	\$	
04 1 1004		<b>41.1 Annual Meeting Fees - Councillors</b> 8 Councillors @ \$12,582	(100,656)	75% of Maximum Band Value
			(100,656)	
04 1 1007		<b>41.2 Allowances - Councillors</b> Telecommunication (ICT) 9 Councillors @ \$2,625	(23,625)	75% of Maximum Band Value
			(23,625)	
04 1 1010		<b>41.3 Reimbursements - Councillors</b> Child Care (lesser of actual cost or \$35 per hour) Other	(2,100) (100)	
			(2,200)	
04 1 1001		<b>41.4 Local Government Allowance</b> President Deputy President	(28,411) (7,103)	75% of Maximum Band Value 75% of Maximum Band Value
			(35,513)	
04 1 2005		<b>42.1 Donations &amp; Grants</b> Special Requests for Donations	(500)	
			(500)	

Account Number	Job / Plant Number	Schedule 4 - Governance	2022/23	Sundry Notes
			Budget Estimate	
		<b>NOTES TO SCHEDULE 4 - GOVERNANCE</b>	\$	
04 1 2502		<b>42.4 Civic Functions</b> Sundry	(2,000)	
			(2,000)	
04 1 2503		<b>42.5 Regional Resources Sharing Programs</b> Regional Resource Sharing Initiatives	(10,000)	
			(10,000)	
04 1 2506		<b>42.6 Consultants / Special Projects</b> Timber Milling - Councillor Budget Request 2022/23 Strategic Studies (funded 25% from Strategic Studies Reserve)	(20,000) (30,000)	Funded: Road Construction & Major Mtce Reserve
			(50,000)	
04 2 2503		<b>42.7 Grant Revenue</b> Nil	0	
			0	
04 1 2012		<b>42.10 Audit Fees</b> Audit Contract Grant Acquittals requiring Audit Certification	(34,600) (4,000)	
			(38,600)	
04 2 2012		<b>42.11 Reimbursements - Other Governance</b> Sundry - Joint Councillor training	0	
			0	

Summary	2022/23
Schedule 5 - Law Order & Public Safety	Budget Estimate
	\$
<b>LAW, ORDER &amp; PUBLIC SAFETY - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Fire Prevention	(448,803)
Fire Prevention - (ESL)	(202,987)
Animal Control	(530,050)
Other Law, Order & Public Safety	(526,229)
<b>Total Recurrent Expenditure</b>	<b>(1,708,070)</b>
<b>Non-Recurrent Expenditure</b>	
Fire Prevention	(28,514)
Fire Prevention - (ESL)	0
Animal Control	(4,500)
Other Law, Order & Public Safety	(7,500)
<b>Total Non-Recurrent Expenditure</b>	<b>(40,514)</b>
<b>Total Operating Expenditure</b>	<b>(1,748,584)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Fire Prevention	13,000
Fire Prevention - (ESL)	202,987
Animal Control	91,250
Other Law, Order & Public Safety	2,500
<b>Total Recurrent Revenue</b>	<b>309,737</b>
<b>Non-Recurrent Revenue</b>	
Fire Prevention	3,000
Fire Prevention - (ESL)	25,142
Animal Control	0
Other Law, Order & Public Safety	44,250
<b>Total Non-Recurrent Revenue</b>	<b>72,392</b>
<b>Total Operating Revenue</b>	<b>382,129</b>

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>FIRE PREVENTION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Fire Fighting		(4,000)	
05 1 1006		Lease Interest - Fire Prevention - Motor Vehicles		0	Grant Funded Expenditure (DFES)
05 1 1005		FCO Allowances	52.6	(5,210)	
05 1 1990		Allocation of Administration Overheads		(292,406)	
05 1 1999		Depreciation	Appendix G	(147,187)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(448,803)</b>	
		<b>Non-Recurrent Expenditure</b>			
05 1 1501		Donations		0	
05 1 1598	JOB	Grant Funded Expenditure - DFES Officer	52.5	(28,514)	Job 05020 Plus Veh. Lease + Interest
		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(28,514)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(477,317)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
05 2 1001		Reimbursements		0	
05 2 1002		Sundry Fees & Charges - Taxable		0	
05 2 1003		Sundry Fees & Charges - GST Free		0	
05 2 1004		Fines & Penalties - Bush Fire Infringements		7,000	
05 2 1006		Fees - ESL Administration		6,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>13,000</b>	
		<b>Non-Recurrent Revenue</b>			
05 2 1501		Grants - Taxable	51.1	3,000	Refer to notes at end of this schedule
05 2 1502		Grants - GST Free	51.2	0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>3,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>16,000</b>	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	ESL Recurrent Expenditure	52.1	(202,987)	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Expenditure</b>		<b>(202,987)</b>	
		<b>Non-Recurrent Expenditure</b>			
05 1 2501		Donation Expense - Surrendered DFES Asset	52.2	0	Refer to notes at end of this schedule
05 1 2502		DFES Funded - Plant & Equipment (Non Recurrent Expenditure)	52.4	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(202,987)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
05 2 2001		Grant DFES - Recurrent	52.1	202,987	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Revenue</b>		<b>202,987</b>	
		<b>Non-Recurrent Revenue</b>			
05 2 2501		Grant DFES - Capital	52.3	25,142	Refer to notes at end of this schedule
05 2 2502		Grant DFES - DFES Provided Equipment	52.4	0	Refer to notes at end of this schedule
05 2 2503		Contributions / Donations		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>25,142</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>228,129</b>	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>ANIMAL CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
05 1 3001		Salaries & Wages		(207,537)	
05 1 3002		Superannuation		(28,017)	
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	(1,628)	
05 1 3008		Fringe Benefits Tax		0	
05 1 3009		Telephone		(3,943)	Indexed - CPI
05 1 3011		Training / Conferences	Appendix J	(5,294)	
05 1 3012		Travel / Accommodation	Appendix K	(1,041)	
05 1 3013		Animal Management Program	53.1	(5,250)	Refer to notes at end of this schedule
05 1 3014		Sundry Expenditure (Corella control over 3 years)		(6,225)	Indexed - CPI
05 1 3015		Poundage (City of Bunbury Pound)		(10,375)	Indexed - CPI
05 1 3016		Advertising		(500)	
05 1 3017		Printing / Stationery		(3,500)	
05 1 3018	PLANT	Vehicle Expenses - Rangers	Appendix B	(20,415)	
05 3 3020		Protective Clothing - Ranger Services		(2,400)	
05 1 3990		Allocation of Administration Overheads		(233,925)	
05 1 3999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(530,050)</b>	
		<b>Non-Recurrent Expenditure</b>			
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		0	
05 1 3598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(4,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(534,550)</b>	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2022/23		Sundry Notes
				Budget Estimate		
		<b>ANIMAL CONTROL</b>				
		<b>OPERATING REVENUE</b>				
		<b>Recurrent Revenue</b>				
05 2 3001		Reimbursements		4,000		
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	54,000	Refer to notes at end of this schedule	
05 2 3008		Animal Registrations - Cats		8,000		
05 2 3006		Poundage		8,000		
05 2 3007		Animal Euthanasia		750		
		<b>Sub Total - Recurrent Revenue</b>		<b>91,250</b>		
		<b>Non-Recurrent Revenue</b>				
05 2 3502		Grants - Taxable	53.3	0	Refer to notes at end of this schedule	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>		
		<b>TOTAL OPERATING REVENUE</b>		<b>91,250</b>		

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
05 1 4001		Salaries & Wages		(207,537)	
05 1 4002		Superannuation		(28,017)	
05 1 4003		Abandoned Vehicles		(750)	
05 1 4004		Sundry Expenditure		(750)	
05 1 4005		Emergency Management	54.3	(55,250)	Refer to notes at end of this schedule
05 1 4990		Allocation of Administration Overheads		(233,925)	
05 1 4999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(526,229)</b>	
		<b>Non-Recurrent Expenditure</b>			
05 1 4501		Crime Prevention Expenditure	54.1	(5,000)	Refer to notes at end of this schedule
05 1 4502		Minor Assets < \$5,000 - Other Law, Order & Public Safety		(2,500)	
05 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(7,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(533,729)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
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	
		<b>Sub Total - Recurrent Revenue</b>		<b>2,500</b>	
		<b>Non-Recurrent Revenue</b>			
05 2 4501		Grants - Taxable	54.2	44,250	Refer to notes at end of this schedule
05 2 4502		Grants - GST Free		0	
05 2 4504		Grant Revenue - Crime Prevention		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>44,250</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>46,750</b>	



Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety								2022/23	Sundry Notes
										Budget Estimate	
		<b>NOTES TO SCHEDULE 5 - LAW, ORDER &amp; PUBLIC SAFETY</b>								\$	
05 2 1501		<b>51.1 Grant Revenue - Fire Fighting - Taxable</b>									
		Other Grants	\$1,000	Provision for Sundry Grant							3,000
		Grant Funded	\$2,000	Ferguson BFB Defibrillator							3,000
			\$3,000								
05 2 1502		<b>51.2 Grant Revenue - Fire Fighting - GST Free</b>									0
		Other Grants									0
05 2 2001	JOB	<b>52.1 Recurrent Expenditure - ESL</b>									
			020	021	022	023	024	025	026	027	TOTAL
			Plant & Equip < \$1,000	Mtce Plant & Equip	Mtce Vehicles	Mtce Land & Buildings	Clothing & Access	Utilities Rates & Taxes	Insurance	Other	
J05010	Burekup	(500)	(2,100)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(19,000)	
J05011	Dard Cent	(500)	(2,100)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(19,000)	
J05012	Ferguson	(500)	(2,100)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(19,000)	
J05013	J/C Brook	(500)	(2,100)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(19,000)	
J05014	Upp Ferg	(500)	(2,100)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(19,000)	
J05015	Waterloo	(500)	(2,100)	(6,000)	(800)	(4,000)	(750)	0	(9,850)	(24,000)	
J05016	Well Mills	(500)	(2,100)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(19,000)	
J05017	West Dard	(500)	(2,100)	(3,300)	(800)	(4,000)	(750)	0	(7,550)	(19,000)	
J05018	Council	0	0	0	(500)	0	0	(45,487)	0	(45,987)	
		(4,000)	(16,800)	(29,100)	(6,900)	(32,000)	(6,000)	(45,487)	(62,700)	(202,987)	
05 1 2501		<b>52.2 Donation Expense - Surrendered DFES Asset</b>									0
		Nil									0
05 2 2501	J05025 J05007	<b>52.3 Grant DFES - Capital</b>									4,675
		Land & Buildings - Joshua Crooked Brook Bushfire Station - (J05025) Carried Over Project from 2021/22									20,467
		Land & Buildings - Upper Ferguson BFB Water Tank (J05007)									25,142
05 2 2502		<b>52.4 Grant DFES - DFES Provided Equipment</b>									0
		Nil									0
	J05020 J05021	<b>52.5 Grant Funded Expenditure - DFES Officer</b>									(3,000)
		Other Grant Funded Expenditure									(25,514)
		Bushfire Mitigation Activity Officer - Shared with DFES/Capel/Dardanup/Collie									(28,514)
											(28,514)

Account Number	Job / Plant Number	Fines & Penalties	2022/23	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 5 - LAW, ORDER &amp; PUBLIC SAFETY</b>		
05 1 1005		<b>52.6 Fire Control Officer Honorarium Allowances</b>		
		Chief FCO Honorarium Allowance (1)	(850)	
		Deputy FCO Honorarium Allowance (2)	(1,360)	
		FCO Honorarium Allowance (5)	(2,500)	
		Provision for CBFCO Expenditure	(500)	
			(5,210)	
05 1 3013		<b>53.1 Animal Management Program</b>		
		Animal Management Program Expenditure	(5,250)	
		- Cat / dog sterilisation vouchers, micro chipping incentives, public education programs		
			(5,250)	
05 2 3005		<b>53.2 Dog Registration Revenue</b>		
		Registrations and Annual Renewals	54,000	Indexed - Growth
			54,000	
05 2 3205		<b>53.3 Grant Revenue - Animal Control</b>		
		Nil	0	
			0	
05 1 4501		<b>54.1 Crime Prevention Expenditure</b>		
		Administration of initiatives within the Community Safety & Crime Prevention Plan	(5,000)	
			(5,000)	
05 2 4501		<b>54.2 Grant Revenue - Other Law &amp; Order</b>		
		Emergency Backup Power Generator - NDRP Grant deferred to 2021/22	44,250	
		(deferred 12 months) - see Council resolution 17 July 2019		
			44,250	
05 1 4005		<b>54.3 Emergency Management Expenditure</b>		
	J05030	LEMC Facilitation of Emergency Arrangements	(4,500)	
	J05031	Emergency response and recovery (grant funded for major events)	(1,000)	
	J05032	Project Seed Funding	(500)	
	J05033	Covid 19 / Pandemic response and recovery	(5,000)	
	J05035	Grant Funded Expenditure - Emergency Backup Power Generator - NDRP Grant deferred to 2021/22 (deferred 12 months)	(44,250)	Grant Funded GL 05 2 4502
			(55,250)	

Summary	2022/23
Schedule 7 - Health	Budget Estimate
<b>HEALTH - SUMMARY</b>	\$
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Maternal & Infant Health	(53,734)
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	(530,026)
Preventative Services - Pest Control	(7,600)
Other Health	(3,500)
<b>Total Recurrent Expenditure</b>	<b>(594,860)</b>
<b>Non-Recurrent Expenditure</b>	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	(2,500)
Preventative Services - Pest Control	0
Other Health	0
<b>Total Non-Recurrent Expenditure</b>	<b>(2,500)</b>
<b>Total Operating Expenditure</b>	<b>(597,360)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	28,050
Preventative Services - Pest Control	0
Other Health	0
<b>Total Recurrent Revenue</b>	<b>28,050</b>
<b>Non-Recurrent Revenue</b>	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	0
Preventative Services - Pest Control	0
Other Health	0
<b>Total Non-Recurrent Revenue</b>	<b>0</b>
<b>Total Operating Revenue</b>	<b>28,050</b>

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2022/23	Sundry Notes
				Budget Estimate	
		<b>MATERNAL &amp; INFANT HEALTH</b>		\$	
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Building Mtce & Minor Works - Child & Infant Centres	<b>Appendix C</b>	(6,432)	
07 1 1999		Depreciation	<b>Appendix G</b>	(47,302)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(53,734)</b>	
		<b>Non-Recurrent Expenditure</b>			
TBA	JOB	Building Major Maintenance - Child & Infant Health	<b>Appendix D</b>	0	
07 1 1598		Profit / (Loss) on Asset Disposals	<b>Appendix H</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(53,734)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 1001		Reimbursements		0	
07 2 1002		Sundry Fees & Charges - Taxable		0	
07 2 1003		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 1501		Grants - Taxable		0	
07 2 1502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>PREVENTATIVE SERVICES</b>			
		<b>HEALTH ADMINISTRATION &amp; INSPECTIONS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
07 1 4001		Salaries & Wages		(187,475)	
07 1 4002		Superannuation		(25,309)	
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	(473)	
07 1 4010		Staff Training / Conferences	Appendix J	(2,339)	
07 1 4011		Protective Clothing - Health		(750)	
07 1 4013		Sundry Expenditure		(250)	
07 1 4014		Staff Uniforms	Appendix L	(708)	
07 1 4015		Printing & Stationery		(550)	
07 1 4016		Postage & Freight		(500)	
07 1 4017		Advertising		0	
07 1 4018		Fringe Benefits Tax		(5,800)	
	PLANT	Vehicle Expenses - Health Administration	Appendix B	(7,454)	
07 1 4990		Allocation of Administration Overheads		(292,406)	
07 1 4999		Depreciation	Appendix G	(3,262)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(530,026)</b>	
		<b>Non-Recurrent Expenditure</b>			
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	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(2,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(532,526)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 4001		Reimbursements		50	
07 2 4002		Sundry Fees & Charges - Taxable		3,000	Indexed - Growth
07 2 4003		Sundry Fees & Charges - GST Free		25,000	Indexed - Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>28,050</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 4501		Grants - Taxable		0	
07 2 4502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>28,050</b>	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>PREVENTATIVE SERVICES</b>			
		<b>PEST CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
07 1 5001		Mosquito Control		(2,600)	
07 1 5002		Contribution - CLAG		(5,000)	
07 1 5999		Depreciation	<b>Appendix G</b>	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(7,600)</b>	
		<b>Non-Recurrent Expenditure</b>			
07 1 5501		Nil		0	
07 1 5598		Profit / (Loss) on Asset Disposals	<b>Appendix H</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(7,600)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 5001		Reimbursements		0	
07 2 5002		Sundry Fees & Charges - Taxable		0	
07 2 5003		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 5501		Grants - Taxable		0	
07 2 5502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER HEALTH</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
07 1 7001		Analytical Expenses		(3,500)	
07 1 7999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(3,500)</b>	
		<b>Non-Recurrent Expenditure</b>			
07 1 7501		Donations		0	
07 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(3,500)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
07 2 7001		Reimbursements		0	
07 2 7002		Sundry Fees & Charges - Taxable		0	
07 2 7003		Sundry Fees & Charges - GST Free		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
07 2 7501		Grants - Taxable		0	
07 2 7502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 7 - Health	2022/23	Sundry Notes
			Budget Estimate	
07 1 4501		<b>NOTES TO SCHEDULE 7 - HEALTH</b>  <b>74.1 Consultants - Health Administration</b> Nil	\$	
			0	
			0	



Summary	2022/23
Schedule 8 - Education & Welfare	Budget Estimate
	\$
<b>EDUCATION &amp; WELFARE - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Other Education	(7,366)
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	(966,074)
<b>Total Recurrent Expenditure</b>	<b>(973,440)</b>
<b>Non-Recurrent Expenditure</b>	
Other Education	0
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	(3,500)
<b>Total Non-Recurrent Expenditure</b>	<b>(3,500)</b>
<b>Total Operating Expenditure</b>	<b>(976,940)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Other Education	0
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	0
<b>Total Recurrent Revenue</b>	<b>0</b>
<b>Non-Recurrent Revenue</b>	
Other Education	0
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	6,000
<b>Total Non-Recurrent Revenue</b>	<b>6,000</b>
<b>Total Operating Revenue</b>	<b>6,000</b>

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2022/23	Sundry Notes
				Budget Estimate	
		<b>OTHER EDUCATION</b>		\$	
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
08 1 2001		Annual School Awards		(1,350)	Annual Donation
08 1 2003		Donation - School Chaplaincies		(6,016)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(7,366)</b>	
		<b>Non-Recurrent Expenditure</b>			
08 1 2598		Profit / Loss on Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(7,366)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
08 2 2001		Reimbursements		0	
08 2 2002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
08 2 2501		Grants - Taxable		0	
08 2 2502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>AGED &amp; DISABLED - SENIOR CITIZENS CENTRES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Building Mtce & Minor Works - Senior Citizens Centres	<b>Appendix C</b>	0	
08 1 4999		Depreciation	<b>Appendix G</b>	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
08 1 4598		Profit / Loss on Asset Disposals		0	
TBA		Building Major Maintenance - Senior Citizens	<b>Appendix D</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>0</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
08 2 4001		Reimbursements		0	
08 2 4002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
08 2 4503		Grants - Taxable	<b>84.1</b>	0	Refer to notes at end of this schedule
08 2 4502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER WELFARE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
08 1 7001		Salaries & Wages - Place & Community Services		(463,992)	
08 1 7002		Superannuation - Place & Community Services		(62,639)	
08 1 7013		Accrued Leave		0	
	TBA	Long Service Leave		0	
08 1 7004		Telephone Expenses		(2,300)	
08 1 7003		Programs	<b>87.1 Job</b>	(34,500)	Refer to notes at end of this schedule
08 1 7005		Fringe Benefits Tax		(6,776)	
08 1 7006		Advertising		(1,000)	
08 1 7007		Staff Uniforms	<b>Appendix L</b>	(1,876)	
08 1 7008		Staff Training	<b>Appendix J</b>	(5,371)	
08 1 7010		Donation Expense	<b>87.5</b>	(28,350)	Refer to notes at end of this schedule
08 1 7012		Travel & Accommodation	<b>Appendix K</b>	(1,057)	
08 1 7009	PLANT	Vehicle Expenses - Place & Community Services	<b>Appendix B</b>	(7,327)	
08 1 7990		Allocation of Administration Overheads		(350,887)	
08 1 7999		Depreciation	<b>Appendix G</b>	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(966,074)</b>	
		<b>Non-Recurrent Expenditure</b>			
08 1 7501		Projects (Grant Funded)	<b>87.4</b>	(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	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(3,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(969,574)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
08 2 7001		Reimbursements	<b>87.2</b>	0	Refer to notes at end of this schedule
08 2 7002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
08 2 7501		Grants - Taxable	<b>87.3</b>	1,000	Refer to notes at end of this schedule
08 2 7503		Grants - GST Free		0	
08 2 7502		Donations & Contributions		5,000	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>6,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>6,000</b>	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	2022/23	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 8 - EDUCATION &amp; WELFARE</b>		
08 2 4503	84.1	<b>Grant Revenue - Senior Citizens</b> Nil	0	
			0	
08 1 7003	87.1	<b>Programs</b>		
	J08712	Youth Development Programs - previously Leeuwin Scholarships	(10,000)	
	J08713	School Holiday Workshops & Activities	(4,500)	
	J08714	Minor / Community Event Assistance - CP044	(20,000)	
			(34,500)	
08 2 7002	87.2	<b>Reimbursements - Community Services</b> Nil	0	
			0	
08 2 7501	87.3	<b>Grant Revenue - Community Services</b> Provision for Grant Funding	1,000	
			1,000	
08 1 7501	87.4	<b>Community Services - Projects Expenditure (Grant Funded)</b> Grant Funded Expenditure	(1,000)	
			(1,000)	
08 1 7010	87.5	<b>Donation Expense</b>		
		Personal Development Grant Scheme	(4,000)	
		Seniors Christmas Dinner (Clubs: Millbridge Lions \$1,500; Burekup Lions \$1,250; Dardanup Lions Club \$2,000)	(4,750)	
		Crooked Brook Forrest Assoc	(1,000)	
		Eaton Millbridge Lions Club Christmas Hampers	(1,000)	
		Dardanup & District Residents Association - Dardanup Times	(1,100)	
		Eaton Family Centre (Contribution to Eaton Child Health Clinic Operating Costs)	(9,000)	
		In Town Centre Support of \$2,500 - (3 year commitment - 2021/22, 2022/23, 2023/24)	(2,500)	
		Glen Huon Primary School P&C (previously Millbridge Lions Club ) - Breakfast Club	(3,500)	
		Sundry Community Donations	(1,500)	
			(28,350)	

<b>Summary</b>		<b>2022/23</b>
<b>Schedule 9 - Housing</b>		<b>Budget Estimate</b>
<b>HOUSING - SUMMARY</b>		<b>\$</b>
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Other Housing		0
<b>Total Recurrent Expenditure</b>		<b>0</b>
<b>Non-Recurrent Expenditure</b>		
Other Housing		0
<b>Total Non-Recurrent Expenditure</b>		<b>0</b>
<b>Total Operating Expenditure</b>		<b>0</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Other Housing		0
<b>Total Recurrent Revenue</b>		<b>0</b>
<b>Non-Recurrent Revenue</b>		
Other Housing		0
<b>Total Non-Recurrent Revenue</b>		<b>0</b>
<b>Total Operating Revenue</b>		<b>0</b>

Account Number	Job / Plant Number	Schedule 9 - Housing	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER HOUSING</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
0912001		Nil		0	
0912999		Depreciation		0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
0912598		Profit / Loss of Asset Disposals		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>0</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
0922001		Reimbursements		0	
0922002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
0922501		Grants - Taxable		0	
0922502		Grants - GST Free		0	
0922503		Insurance Claims		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 9 - Housing	2022/23	Sundry Notes
			Budget Estimate	
		NOTES TO SCHEDULE 9 - HOUSING Nil	\$	



<b>Summary</b>		<b>2022/23</b>
<b>Schedule 10 - Community Amenities</b>		<b>Budget Estimate</b>
		<b>\$</b>
<b>COMMUNITY AMENITIES - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Sanitation - Household		(1,605,538)
Sanitation - Other & Sewerage		(73,656)
Protection of Environment		(35,000)
Town Planning & Regional Development		(1,346,225)
Other Community Amenities		(140,203)
<b>Total Recurrent Expenditure</b>		<b>(3,200,622)</b>
<b>Non-Recurrent Expenditure</b>		
Sanitation - Household		(20,800)
Sanitation - Other & Sewerage		0
Protection of Environment		(500)
Town Planning & Regional Development		(291,500)
Other Community Amenities		0
<b>Total Non-Recurrent Expenditure</b>		<b>(312,800)</b>
<b>Total Operating Expenditure</b>		<b>(3,513,422)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Sanitation - Household		1,596,190
Sanitation - Other & Sewerage		7,500
Protection of Environment		0
Town Planning & Regional Development		72,000
Other Community Amenities		7,500
<b>Total Recurrent Revenue</b>		<b>1,683,190</b>
<b>Non-Recurrent Revenue</b>		
Sanitation - Household		0
Sanitation - Other & Sewerage		0
Protection of Environment		500
Town Planning & Regional Development		20,000
Other Community Amenities		52,819
<b>Total Non-Recurrent Revenue</b>		<b>73,319</b>
<b>Total Operating Revenue</b>		<b>1,756,509</b>

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>SANITATION - HOUSEHOLD</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 1001		Salaries & Wages - Waste Management		(22,994)	
10 1 1002		Superannuation - Waste Management		(3,104)	
10 1 1006		Accrued Leave		0	
10 1 1003		* Kerbside - Refuse Removal	101.2	(219,529)	Refer to notes at end of this schedule
10 1 1024		* Kerbside - Organic Waste Removal	101.3	(263,881)	Refer to notes at end of this schedule
10 1 1004		* Kerbside - Recycling Removal	101.4	(274,459)	Refer to notes at end of this schedule
10 1 1005		* Waste Education	101.7	(11,385)	Refer to notes at end of this schedule
10 1 1010		* Bin Acquisitions		(20,000)	
10 1 1011		* Bin Mtce & Minor Works / Repairs - Refuse	101.17	(20,000)	Refer to notes at end of this schedule
10 1 1012		* Bin Mtce & Minor Works / Repairs - Recycling	101.18	(6,750)	Refer to notes at end of this schedule
10 1 1013		* Refuse Disposal - Kerbside	101.11	(120,393)	Refer to notes at end of this schedule
10 1 1014		Refuse Disposal - Transfer Station	101.12	(7,050)	Refer to notes at end of this schedule
10 1 1015		* Recycling Processing - Kerbside	101.13	(59,882)	Refer to notes at end of this schedule
10 1 1025		* Organic Waste Processing - Kerbside	101.14	(90,234)	Refer to notes at end of this schedule
10 1 1016		Recycling Processing - Transfer Station	101.15	(4,150)	
10 1 1017		Transfer Station - Skip Bin Hire		(4,000)	
10 1 1018		Transfer Station - Skip Bin Transportation		(35,000)	
10 1 1019		Transfer Station - Green Waste Processing		(500)	
10 1 1020		Street Bin - Cleaning		(500)	
10 1 1021		Street Bin - Servicing		(18,000)	
10 1 1022		Licensing / Bore Monitoring		0	
10 1 1023		Lease Interest - Sanitation / Household - Land	Appendix A	(239)	
10 1 1026		Interest Expense - Loan 71 (Three Bin System)	Appendix A	(5,905)	
10 1 1027		Government Guarantee Fee - Loan 71 (Three Bin System)	Appendix A	(1,916)	
10 1 1007	JOB	Refuse Site Mtce & Minor Works	101.16	(375,792)	Refer to notes at end of this schedule
10 1 1999		Depreciation	Appendix G	(39,875)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(1,605,538)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 1501		Legal Expenses		(2,500)	
10 1 1502		Consultants	101.5	(10,200)	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		(3,000)	
10 1 1598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(20,800)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(1,626,338)</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2022/23		Sundry Notes
				Budget Estimate		
		<b>SANITATION - HOUSEHOLD</b>			<b>2022/23</b>	
		<b>OPERATING REVENUE</b>				
		<b>Recurrent Revenue</b>				
10 2 1001		Reimbursements			4,500	
10 2 1002		Sundry Fees & Charges - Taxable			25,500	
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		1,311,795	Refer to notes at end of this schedule
10 2 1008		* Waste Charges - Domestic Refuse, Recycling Additional Services	101.9		48,038	Refer to notes at end of this schedule
10 2 1009		Specified Area Rate - Bulk Waste Collection	101.19		109,726	Refer to notes at end of this schedule
10 2 1010		Fees - Rubbish Bin Lid Swap			5,000	
10 2 1006		Fees - Site Access			91,631	Indexed - Growth
		<b>Sub Total - Recurrent Revenue</b>			<b>1,596,190</b>	
		<b>Non-Recurrent Revenue</b>				
10 2 1501		Grants - Taxable	101.1		0	Refer to notes at end of this schedule
10 2 1502		Grants - GST Free			0	
		<b>Sub Total - Non Recurrent Revenue</b>			<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>			<b>1,596,190</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>SANITATION - OTHER &amp; SEWERAGE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 2001		Annual Bulk Rubbish Collection (2 x Green Waste, 1 x Hard Waste)	103.2	(73,656)	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Expenditure</b>		<b>(73,656)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 3501		Sewerage Connection Expenditure	103.1	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(73,656)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 2001		Reimbursements		0	
10 2 2002		Sundry Fees & Licenses - GST Free		7,500	Indexed - Growth
10 2 2003		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>7,500</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 2501		Grants - Taxable		0	
10 2 2502		Grants - GST Free		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>7,500</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>PROTECTION OF ENVIRONMENT</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 5001		Environmental Project Expenditure	105.1	(35,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(35,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 5502		Donations Expenditure		0	
10 1 5503		Environmental Project Expenditure - Grant Funded		(500)	
10 1 5504		Environmental Project Expenditure - POS Funded		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(35,500)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 5001		Reimbursements		0	
10 2 5002		Sundry Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 5501		Grants - Taxable		500	
10 2 5502		Contributions		0	
10 2 5504		Reimbursements		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>500</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>500</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 6001		Salaries & Wages		(777,532)	
10 1 6002		Superannuation		(104,967)	
10 1 6021		Accrued Leave		0	
10 1 6003		Salary Sacrificed Expenditure		0	
10 1 6004		Long Service Leave		0	
10 1 6007		Scheme Amendments - Sundry		(1,000)	
10 1 6008		Fringe Benefits Tax		(23,976)	
10 1 6010		Staff Uniforms	Appendix L	(2,832)	
10 1 6011		Protective Clothing - Town Planning		(600)	
10 1 6012		Subscriptions & Memberships	106.4	(23,143)	Indexed - CPI
10 1 6013		Staff Training	Appendix J	(11,974)	
10 1 6014		Travel & Accommodation	Appendix K	(2,263)	
	PLANT	Vehicle Expenses - Town Planning	Appendix B	(24,295)	
10 1 6016		Mapping - Town Planning Scheme		(1,000)	
10 1 6017		Legal Expenses		(50,000)	
10 1 6018		Telephone Expenses		(3,000)	
10 1 6023		Stationery		(500)	
10 1 6024		Developer Contribution Plan - Wanju and Waterloo Industrial Park - Loan Interest/Govt Guarantee Fee	106.5	(26,738)	
10 1 6990		Allocation of Administration Overheads		(292,406)	
10 1 6999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(1,346,225)</b>	
		<b>Non-Recurrent Expenditure</b>			
10 1 6502		Printing - Strategies & Plans		(500)	
10 1 6503		Consultants - Town Planning	106.1	(278,000)	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 6509		Contract Relief Staff		(5,000)	
10 1 6508		Minor Assets < \$5,000 - Town Planning		(2,500)	
10 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(291,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(1,637,725)</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 6001		Reimbursements	106.3	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		70,000	Indexed - Growth
10 2 6005		Fees & Charges - GST Free		0	Indexed - Growth
10 2 6006		Fines & Penalties		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>72,000</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 6501		Contributions		20,000	DLP Heritage Grant Review
		<b>Sub Total - Non Recurrent Revenue</b>		<b>20,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>92,000</b>	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER COMMUNITY AMENITIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
10 1 7001		Donations		0	
	JOB	Cemetery Mtce & Minor Works		(17,100)	
	JOB	Disability Services Expenditure		(5,000)	
	JOB	Public Toilets Mtce & Minor Works	Appendix C	(92,386)	
	JOB	Street Furniture Mtce & Minor Works		(3,500)	
10 1 7999		Depreciation	Appendix G	(22,217)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(140,203)</b>	
		<b>Non-Recurrent Expenditure</b>			
	JOB	Special Maintenance - Cemeteries		0	
	JOB	Building Major Maintenance - Public Toilets	Appendix D	0	
10 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(140,203)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
10 2 7001		Reimbursements		500	
10 2 7002		Sundry Fees & Charges - Taxable		0	
10 2 7003		Fees & Charges Taxable - Cemeteries		6,000	Indexed - Growth
10 2 7004		Fees & Charges GST Free - Cemetery Licenses		1,000	Indexed - Growth
		<b>Sub Total - Recurrent Revenue</b>		<b>7,500</b>	
		<b>Non-Recurrent Revenue</b>			
10 2 7501		Grants - Taxable	107.1	52,819	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>52,819</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>60,319</b>	



Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2022/23	Sundry Notes
								Budget Estimate	
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>						\$	
10 2 1501		<b>101.1 Grant Revenue - Waste Management</b> Nil						0	
								0	
10 1 1003		<b>101.2 Kerbside Refuse Removal - General</b> 2022/23	Additional Services 157	Interim Compulsory Services 41	Compulsory Services 5,494	\$ / Service * 37.69	Fortnightly	(219,529)	
								(219,529)	
10 1 1024		<b>101.3 Kerbside Refuse Removal - Organics</b> Kerbside Refuse Removal - General	Additional Services 35	Interim Compulsory Services 41	Compulsory Services 5,494	\$ / Service * 47.38	Weekly	(263,881)	
								(263,881)	
10 1 1004		<b>101.4 Kerbside Recycling</b> 2022/23	Additional Services 45	Interim Compulsory Services 41	Compulsory Services 5,494	\$ / Service * 49.19	Fortnightly	(274,459)	
								(274,459)	
10 1 1502		<b>101.5 Consultants - Waste Site</b> Monitoring and Reviews E-waste Collection Service for 2021/22 (5 years)						(5,000) (5,200)	
								(10,200)	
10 2 1004		<b>101.6 Waste Charges - Domestic Refuse, Recycling, FOGO</b> 2022/23 3 Bin System 2022/23 2 Bin System		Interim Rated Compulsory Services 41	Compulsory Services 5,494	\$ / Service * \$237.00		1,311,795	
			Domestic & Recycling Only					1,311,795	
10 1 1005		<b>101.7 Waste Education</b> 2022/23 Education via Suez	Additional Services 157	Interim Compulsory Services 41	Compulsory Services 5,494	\$ / Service * \$2.00		(11,385)	
								(11,385)	

Account Number	Job / Plant Number	NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES	2022/23		Sundry Notes
			Budget Estimate		
				\$	
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>			
10 2 1003		<b>101.8 Lease Revenue - Waste</b> Nil		0	
				0	
10 2 1008		<b>101.9 Waste Charges - Refuse &amp; Recycling Additional Charges</b>			
			Additional Services	\$ / Service *	
		Additional 140L General Waste	34	237.00	8,058
		Additional 140L General Waste	1	130.55	131
		Additional Recycling Only	77	78.35	6,033
		Additional FOGO	1	191.00	191
		Additional 240L General Waste	160	175.00	28,000
		140L FOGO bins	22	237.00	5,214
		All 240L Waste bins	1	411.15	411
					48,038

Account Number	Job / Plant Number	Schedule 10 - Community Amenities					2022/23		Sundry Notes
							Budget Estimate		
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>						\$	
		<b>101.10 Bin Acquisitions</b>	Refer Plant & Equipment						
10 1 1013		<b>101.11 Refuse Disposal - Kerbside</b> 2022/23	Additional & Interim Services 198	\$ / Service * 21.15	Compulsory Services 5,494	\$ / t 47.00	t / bin / pa 0.45	(120,393)	
								(120,393)	
10 1 1014		<b>101.12 Refuse Disposal - Transfer Station</b> 2022/23				\$ / t 47.00	t / pa 150	(7,050)	
								(7,050)	
10 1 1015		<b>101.13 Recycling Processing - Kerbside</b> 2022/23	Additional Services 45	\$ / Service 10.79	Services 5,494	\$ / t 83.00	t / pa 0.130	(59,882)	Includes provision for additional charges for contaminated recycling waste
								(59,882)	
10 1 1025		<b>101.14 Organic Waste Processing - Kerbside</b> 2022/23	Additional Services 35	Interim Compulsory Services 41	Compulsory Services 5,494	\$ / Service * \$54.00	Weekly /t / pa 0.3	(90,234)	
								(90,234)	
10 1 1016		<b>101.15 Recycling Processing - Transfer Station</b> 2022/23				\$ / t \$83.00	t / pa 50	(4,150)	
								(4,150)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities			2022/23	Sundry Notes
					Budget Estimate	
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>			\$	
	J10201	<b>101.16 Refuse Site Maintenance &amp; Minor Works</b>				
		Wages			(86,680)	
		Overheads			(240,703)	
		Utilities - Power			(8,052)	
		Goods & Services (includes \$10,610 lease fee of transfer station at Banksia Road - 3% annual lease fee increase			(40,100)	
		Insurance			(257)	
		Plant			0	
					(375,792)	
10 1 1011		<b>101.17 Bin Maintenance &amp; Minor Works / Repairs - Refuse &amp; FOGO</b>			\$ / Service *	
		Replacement / Repairs			\$3.64	(20,000) Indexed - CPI x Population Growth
						(20,000)
10 1 1012		<b>101.18 Bin Maintenance &amp; Minor Works / Repairs - Recycling</b>			\$ / Service *	
		Replacement / Repairs			\$1.23	(6,750) Indexed - CPI x Population Growth
						(6,750)
10 2 1009		<b>101.19 Specified Area Rate - Bulk Waste Collection</b>	Interim	Services	\$ / Service *	
		Contract Expenditure	41	4,720	\$77,726.00	77,726 Refer to Expenditure 10 1 2001
		Contribution to Transfer Station				32,000
						109,726
10 1 3501		<b>103.1 Sewer Connection Expenditure</b>				
		Nil				0 Source: 10 Yr Building Asset Plan
						0
10 1 2001		<b>103.2 Annual Bulk Rubbish Collection (Funded Specified Area Rate)</b>				
		2 x Green Waste Collections				(47,256) Indexed - CPI x Population Growth
		1 x Hard Waste Collection				(26,400) Indexed - CPI x Population Growth
						(73,656)
10 1 5001		<b>105.1 Environmental Projects</b>				
		In accordance with the Environmental Management Plan				(35,000)
						(35,000)

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	2022/23	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES</b>		
10 1 6503		<b>106.1 Consultants - Town Planning</b> Various Town Planning Projects (ie: plans, reviews, rezonings, etc) Wanju & Waterloo Consultants - Development Contribution Plan      Loan Funded Consultants - Development Contribution Plan for Burekup & Dardanup      Loan Funded - reallocated DLPLH Heritage Review (\$10,000 Cash / \$10,000 In Kind)	(20,000) (188,000) (50,000) (20,000)	Funded: Town Planning Consultancy Reserve Funded: Wanju Loan Funds Funded: Contributions GL 10 2 6501
			(278,000)	
10 1 6506		<b>106.2 Land Development Expenses</b> Sundry	(5,000)	Funded: Land Development Reserve
			(5,000)	
10 2 6001		<b>106.3 Reimbursement Revenue - Town Planning</b> Joint TPS Sundry	500 0	
			500	
10 1 6012		<b>106.4 Subscriptions &amp; Memberships - Town Planning</b> Peron Naturalist Partnership Presidian (Online Subscription) Demographic data reporting - ForecastID Other	(3,961) (1,855) (16,827) (500)	
			(23,143)	
10 1 6024		<b>106.5 WANJU Developer Contribution Plan Expenses - Town Planning</b> Interest Expense & Govt GFee - New Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park Sundry	(26,738) 0	
			(26,738)	
10 2 7501		<b>107.1 Grant Revenue - Other Community Amenities</b> Bus Shelter subsidy from Public Transport Authority Building Construction      Charlotte Street Toilets      J10308	783 52,036	
			52,819	

Summary	2022/23
Schedule 11 - Recreation & Culture	Budget Estimate
	\$
<b>RECREATION &amp; CULTURE - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Public Hall, Civic Centres	(274,493.30)
Other Recreation & Sport - Parks, Gardens, Reserves	(4,385,023.19)
Other Recreation & Sport - Eaton Recreation Centre	(2,791,384.52)
Libraries - Eaton Community Library	(672,018.84)
Libraries - Dardanup Library	(1,000.00)
Other Culture	(181,881.00)
<b>Total Recurrent Expenditure</b>	<b>(8,305,800.85)</b>
<b>Non-Recurrent Expenditure</b>	
Public Hall, Civic Centres	0
Other Recreation & Sport - Parks, Gardens, Reserves	(5,910)
Other Recreation & Sport - Eaton Recreation Centre	(3,000)
Libraries - Eaton Community Library	(2,700)
Libraries - Dardanup Library	0
Other Culture	(38,074)
<b>Total Non-Recurrent Expenditure</b>	<b>(49,684)</b>
<b>Total Operating Expenditure</b>	<b>(8,355,485)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Public Hall, Civic Centres	31,000
Other Recreation & Sport - Parks, Gardens, Reserves	303,530
Other Recreation & Sport - Eaton Recreation Centre	1,349,700
Libraries - Eaton Community Library	6,000
Libraries - Dardanup Library	0
Other Culture	0
<b>Total Recurrent Revenue</b>	<b>1,690,230</b>
<b>Non-Recurrent Revenue</b>	
Public Hall, Civic Centres	3,261,575
Other Recreation & Sport - Parks, Gardens, Reserves	267,275
Other Recreation & Sport - Eaton Recreation Centre	0
Libraries - Eaton Community Library	13,272
Libraries - Dardanup Library	0
Other Culture	72,548
<b>Total Non-Recurrent Revenue</b>	<b>3,614,670</b>
<b>Total Operating Revenue</b>	<b>5,304,900</b>

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>PUBLIC HALLS, CIVIC CENTRES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 1004	JOB	Mtce & Minor Works - Public Halls	<b>Appendix C</b>	(93,612)	Refer to notes at end of this schedule
		Donation - Hall Committees	<b>111.2</b>	(6,030)	
11 1 1999		Depreciation	<b>Appendix G</b>	(174,851)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(274,493)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 1598	JOB	Building Major Maintenance - Public Halls	<b>Appendix D</b>	0	
		Profit / (Loss) on Asset Disposals	<b>Appendix H</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(274,493)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 1001		Reimbursements	<b>111.3</b>	15,000	Refer to notes at end of this schedule
11 2 1002		Sundry Fees & Charges - Taxable		1,000	
11 2 1014		Hall Hire - Dardanup Hall		10,000	
11 2 1015		Hall Hire - Glen Huon Reserve		5,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>31,000</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 1501		Grants - Taxable	<b>111.1</b>	3,141,575	Refer to notes at end of this schedule
11 2 1502		Contributions - Public Halls/Buildings	<b>111.4</b>	120,000	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Revenue</b>		<b>3,261,575</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>3,292,575</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER RECREATION &amp; SPORT</b>			
		<b>PARKS GARDENS, RESERVES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 3001		Salaries & Wages		(165,311)	
11 1 3002		Superannuation		(22,317)	
11 1 3003		Long Service Leave		0	
	JOB	Mtce & Minor Works - Parks, Gardens, Reserves	<b>Appendix E</b>	(3,403,635)	
	JOB	Mtce & Minor Works - Sporting Buildings	<b>Appendix C</b>	(67,911)	
11 1 3011		Interest - Loan 69 Glen Huon Oval Clubrooms	<b>Appendix A</b>	(33,428)	
	New	Interest - New Loans 2022/23 BAMP Loans - Pratt Road Clubrooms	<b>Appendix A</b>	(5,226)	
	New	Interest - New Loans 2022/23 BAMP Loans - Sport Lighting	<b>Appendix A</b>	(5,226)	
11 1 3012		Govt Guarantee Fee on Loans	<b>Appendix A</b>	(9,627)	
11 1 3013		Protective Clothing - Parks & Environment		(4,530)	
11 1 3999		Depreciation	<b>Appendix G</b>	(667,811)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(4,385,023)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 3501		Donation - Sporting Clubs	<b>113.2</b>	(5,100)	Refer to notes at end of this schedule
	JOB	Upgrades - Parks, Gardens, Reserves	<b>Appendix F</b>	0	
	JOB	Building Major Maintenance - Sporting Facilities	<b>Appendix D</b>	0	
11 1 3505		Consultants	<b>113.3</b>	0	Refer to notes at end of this schedule
11 1 3507		Minor Assets < \$5,000 - Parks & Gardens		(2,500)	
11 1 3508		Bad & Doubtful Debts Expense - Parks & Gardens		(250)	
11 1 3598		Profit / (Loss) on Asset Disposals	<b>Appendix H</b>	1,940	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(5,910)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(4,390,933)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 3001		Reimbursements	<b>113.4</b>	500	Refer to notes at end of this schedule
11 2 3002		Fees & Charges		500	
11 2 3003		Fees & Charges - Leases	<b>113.6</b>	37,790	Refer to notes at end of this schedule
11 2 3006		Fees & Charges - Event Applications		0	
11 2 3009		Specified Area Rate - Eaton Landscaping	<b>113.9</b>	264,740	
		<b>Sub Total - Recurrent Revenue</b>		<b>303,530</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 3501		Grants - Taxable	<b>113.1</b>	243,875	Refer to notes at end of this schedule
11 2 3504		Contributions/Donations	<b>113.8</b>	0	
11 2 3506		Transfer from Trust	<b>113.7</b>	23,400	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>267,275</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>570,805</b>	



Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>EATON RECREATION CENTRE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 4001		Salaries & Wages - Administration		(309,898)	
11 1 4004		Long Service Leave		(10,000)	
11 1 4005		Superannuation		(120,532)	
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	Appendix J	(5,802)	
11 1 4035		Staff Travel / Accommodation	Appendix K	(1,244)	
11 1 4012		Staff Uniforms	Appendix L	(5,334)	
11 1 4013		Advertising		(25,000)	
11 1 4015		Licenses / Affiliations		(3,000)	
11 1 4048		IT Software, Hardware & Support		(10,000)	
11 1 4016		Equipment Hire / Lease Expenses	114.3	(150)	Refer to notes at end of this schedule
11 1 4052		Lease Interest - Eaton Recreation Centre - Furniture & Equipment		(955)	
11 1 4017		Telephone - Office		(1,000)	
11 1 4019		Receptions		(250)	
11 1 4020		Subscriptions		(350)	
11 1 4021		Postage		(250)	
11 1 4022		Stationery		(3,500)	
11 1 4023		Sundry Expenditure		(2,500)	
11 1 4026		Minor Equipment		(1,800)	
11 1 4047		Vandalism / Graffiti		(500)	
11 1 4029		Equipment Mtce		(3,000)	
11 1 4033		Interest - Loan 59	Appendix A	(4,385)	Rec Ctr Construction
11 1 4050		Govt Guarantee Fee on Loans	Appendix A	(356)	
11 1 4037		Fringe Benefits Tax		(6,940)	
	PLANT	Motor Vehicle Expenses	Appendix B	(7,670)	
	J11401	Cost Centre - Fitness Centre	114.4	(167,332)	Refer to notes at end of this schedule
	J11402	Cost Centre - Retail Sales	114.4	(113,907)	Refer to notes at end of this schedule
	J11403	Cost Centre - Children Services - Creche	114.4	(132,158)	Refer to notes at end of this schedule
	J11408	Cost Centre - Children Services - Vacation Care	114.4	(54,182)	Refer to notes at end of this schedule
	J11404	Cost Centre - Courts	114.4	(141,413)	Refer to notes at end of this schedule
	J11407	Cost Centre - Group Fitness	114.4	(155,056)	Refer to notes at end of this schedule
	J11405	Building Mtce & Minor Works	Appendix C	(204,817)	
11 1 4990		Allocation of Administration Overheads		(877,218)	
11 1 4999		Depreciation	Appendix G	(415,636)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(2,791,385)</b>	
		<b>Non-Recurrent Expenditure</b>			
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		(2,500)	
11 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(3,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(2,794,385)</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER RECREATION &amp; SPORT</b>			
		<b>EATON RECREATION CENTRE</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 4001		Reimbursements - Sundry		1,000	
11 2 4002		Fees & Charges - EDWA		140,000	
11 2 4003		Fees & Charges - Admissions		22,000	
11 2 4004		Fees & Charges - Activities / Programs		180,000	
11 2 4005		Fees & Charges - Court Hire		125,000	
11 2 4006		Fees & Charges - Function Room Hire		8,000	
11 2 4007		Fees & Charges - Memberships		572,000	
11 2 4008		Retail Sales Café - Taxable		125,000	
11 2 4009		Retail Sales Café - GST Free		14,000	
11 2 4010		Retail Sales - General		7,500	
11 2 4011		Sponsorship		2,200	
11 2 4012		Childrens Services - GST Free		140,000	
11 2 4013		Childrens Services - Taxable		11,000	
11 2 4014		ERC Fees & Charges - Taxable		2,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>1,349,700</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 4503		Grants	114.2	0	Refer to notes at end of this schedule
11 2 4504		Contributions	114.1	0	Refer to notes at end of this schedule
11 2 4505		Fundraising Sales		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,349,700</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>LIBRARIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 6001		Salaries & Wages		(310,472)	
11 1 6002		Superannuation		(41,914)	
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	(1,416)	
11 1 6010		Staff Training	Appendix J	(3,702)	
11 1 6011		Travel & Accommodation	Appendix K	(789)	
	JOB	Library Programs	116.1	(60,272)	Refer to notes at end of this schedule
11 1 6014		EDWA - Joint Facility Expenses		0	
11 1 6015		Book Stock		(1,000)	
11 1 6018		Software Subscription / Support	116.3	(14,721)	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		0	
	JOB	Eaton Community Library (Sanford Way) Mtce		(11,159)	
11 1 6990		Allocation of Administration Overheads		(175,444)	
11 1 6999		Depreciation	Appendix G	(34,331)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(672,019)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 6501		Provision for Bad & Doubtful Debts Expense - Eaton Community Library		(200)	
11 1 6502		Recoverable Expenses - 50% EDWA		(500)	
11 1 6503		Grant Expenditure		(500)	
11 1 6504		Major Building Maintenance	116.4	0	Refer to notes at end of this schedule
11 1 6505		Minor Assets < \$5,000 - Eaton Community Library		(1,500)	
11 1 6598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(2,700)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(674,719)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
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	
		<b>Sub Total - Recurrent Revenue</b>		<b>6,000</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 6501		Grants - Taxable	116.2	12,772	Refer to notes at end of this schedule
11 2 6502		Grants - GST Free		0	
11 2 6504		Reimbursements - EDWA		500	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>13,272</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>19,272</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>LIBRARIES</b>			
		<b>DARDANUP LIBRARY</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 7015		Book Stock - Dardanup		(1,000)	
11 1 7999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(1,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 7598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(1,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 7001		Fees & Charges - Programs		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER CULTURE</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
11 1 9001	JOB	Public Art Competition		0	
		Community Projects - Events & Festivals	119.3	(181,881)	Refer to notes at end of this schedule
		<b>Sub Total - Recurrent Expenditure</b>		<b>(181,881)</b>	
		<b>Non-Recurrent Expenditure</b>			
11 1 9501		Donation - Bunbury Regional Entertainment Centre		(12,500)	
11 1 9504		Community Grants Scheme	119.4	(25,574)	
11 1 9502		Consultant Expenses	119.2	0	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(38,074)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(219,955)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
11 2 9001		Fees & Charges - Taxable		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
11 2 9502		Grants - Taxable	119.1	72,548	Refer to notes at end of this schedule
		<b>Sub Total - Non Recurrent Revenue</b>		<b>72,548</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>72,548</b>	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2022/23	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>		
11 2 1501	111.1	<b>Grants Revenue - Public Halls</b>		
		Land & Building Construction - LRCl 3 for Admin/Library Building	0	Source: Building Asset Plan
		Land & Building Construction - LRCl 3 for Glen Huon Lights and Pratt Road Changerooms	352,834	Offset with Tfer to Building Mtce Reserve
		Land & Building Construction - Glen Huon Sporting Lights	450,000	
		Land & Building Construction - Eaton Rec Centre	100,000	
		Land & Building Construction - Fishwick Pavilion - Pratt Road Clubroom - BAMP	1,200,000	
		Land & Building Construction - Wells Recreation Reserve Clubrooms - Cfwd	1,038,741	
			3,141,575	
11 1 1004	111.2	<b>Donation Expense - Hall Committees</b>		
		Burekup Country Club Inc	(3,015)	Indexed - CPI
		Ferguson Hall Committee	(3,015)	Indexed - CPI
			(6,030)	
11 2 1001	111.3	<b>Reimbursements - Public Halls</b>		
		Lessee Utilities & Sundry Reimbursements	15,000	
			15,000	
11 2 1502	111.4	<b>Contributions - Public Halls - Capital</b>		
		Land & Building Construction - Sport Lighting Project	120,000	Source: Building Asset Plan
			120,000	
11 2 3501	113.1	<b>Grant Revenue - Parks Gardens &amp; Reserves</b>		
		Grant - Parks & Reserves Upgrades per Asset Plan	243,875	Source: Parks & Reserves Asset Plan
			243,875	
11 1 3501	113.2	<b>Donation Expense - Sporting Groups</b>		
		South West Academy of Sports	(5,100)	
			(5,100)	
11 1 3505	113.3	<b>Consultants - Park &amp; Reserves</b>		
		Sports Precinct Plan - Eaton	0	Funded: Town Planning Studies Reserve
			0	
11 2 3001	113.4	<b>Contributions / Reimbursements - Parks &amp; Reserves</b>		
		Sundry	500	
			500	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2022/23		Sundry Notes
			Budget Estimate		
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>		\$	
11 2 3003	113.6	<b>Lease Revenue - Parks &amp; Reserves</b>			
		Eaton Bowling Club	Eaton Bowling & Social Club Inc	8,000	New Lease Oct 2021 - 1.5% increase
		Eaton Softball Facility	Bunbury & Districts Softball Association	0	Leased to Dec 2027
		Dardanup Community Centre	South West Montessori Children's Club	0	Leased to Nov 2021
		Lot 52 Waterloo Road, Dardanup	A Wore	1,000	Leased to May 2022
		Eaton Junior Football Club Rooms	Eaton Junior Football Club	0	Leased to March 2025
		Dardanup Oval Club Rooms (Lot 55 Ferguson I	Dardanup Sporting and Community Club Inc	0	Leased to Dec 2021
		Eaton Hall	Bunbury Repertory Club	1,928	Indexed - CPI - Leased to 2026
		SWFL Oval Lease	SWFL	1,280	Indexed - CPI (Fee charged Annually)
		Football Club Lease Glen Huon Oval)	Boyanup Capel Dardanup Football Club	0	Adjusted to cover Insurance Premium
		35 Martin Pelusey Rd	M Barnes	4,582	Leased to Jan 2024
		Reserve 43011 and Part Reserve 46108	Leschenault Catchment Council - former Waterloo Bushfire Bri	1,000	Leased in Nov 2021 for 5 years
		Reserve 11078 (Lot 57) Waterloo Recreation F	Waterloo Fire Brigade	0	Indexed - CPI - Leased to Jun 2021
		Lot 511 Bobin Street, Eaton	Lions Club of Eaton Inc & Lions Club of Millbridge Inc	0	
		Burekup Oval and Shed	Burekup Cricket Club	0	
			Lease fee introduced as part of new Lease Template	20,000	Introduced lease fee in 2022/23
				37,790	
11 2 3506	113.7	<b>Transfer from Trust</b>			
		Eaton Parks & Reserves Upgrades	Cadell park Shade Sails J11559	23,400	
				23,400	
11 2 3504	113.8	<b>Contributions/Donations</b>			
		Nil		0	
				0	
11 2 3009	113.9	<b>Specified Area Rate - Eaton Landscaping</b>			
		Millbridge POS Maintenance	4,461 Services	164,740	Indexed - Growth
		Eaton Parks & Reserves Upgrades	Transfer to Reserve	100,000	Source: Parks & Reserves Asset Plan
		Various Jobs			
				264,740	
11 2 4504	114.1	<b>Contributions Revenue - Recreation Centre</b>			
		Nil		0	
				0	
11 2 4503	114.2	<b>Grant Revenue - Recreation Centre</b>			
		Nil		0	
				0	
11 1 4016	114.3	<b>Equipment Lease (&lt;12 months) / Hire Expenditure - Recreation Centre</b>			
		1st Aid Oxygen Bottle		(250)	
				(250)	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2022/23	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>		
Job	111913	<b>116.1 Library Programs</b> - Early Learning Programs Jo Jingles Stem Workshops Code Club	(26,500)	
	111914	- School Holiday Programs Holiday Storytime Children's Activities & Workshops	(2,000)	
	111915	- Adult Programs Skills Development Activities & Workshops eResources BeConnected Online Safety Program	(2,500)	
	111919	- Authors & Events Author Visits Children's Book Week Travelling Story Time Summer Reading Challenge Better Beginnings Program	(2,000)	
	111917	- Place Making Activities & Engagement Summer Sounds in the Park Outdoor Wellness Programs Place Activation Initiatives Night Stalks Seed and Plant Swaps <i>Includes 2022 Auslan Festive Choir - Externally Funded \$2,272.00</i>	(27,272)	
			(60,272)	
11 2 6501		<b>116.2 Grants Revenue - Eaton Community Library</b> Grant for additional Place-making activities & engagement Sundry Allocation 2022 Festive Auslan Choir (J11917)	10,000 500 2,272	
			12,772	



Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	2022/23			Sundry Notes
			Budget Estimate			
		<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE</b>				
11 1 6018		<b>116.3 Software Subscription / Support - Eaton Community Library</b> Regional LMS		(14,721)	Per Tender	
				(14,721)		
11 1 6504		<b>116.4 Major Building Maintenance - Libraries</b> Provisional Expenditure		0		
				0		
11 2 6001		<b>116.5 Reimbursement Revenue - Eaton Community Library</b> Regional LMS Reimbursements Book Sales and Donations		0	per Regional LMS Agreement	
				1,000		
				1,000		
11 2 9502		<b>119.1 Grants Revenue - Other Culture</b> DLGSC grant for Club Development and Capacity Building Additional events and festivals grants Sundry Public Art Project J11902 - DLGSCI Grant (Recognise grant in accordance with Project Delivery)		8,466 30,000 1,000 33,082		
				72,548		
11 1 9502		<b>119.2 Consultant Expenditure - Other Culture</b> Nil		0		
				0		
Job		<b>119.3 Community Projects - Events &amp; Festival</b>				
		J11901 Events and Festivals		(80,000)		
		J11902 Public Art Projects (includes \$43,115 carry-over component)		(62,115)		
		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		(9,300)		
		J11907 Australia Day Breakfast Burekup		(1,250)		
		J11908 Australia Day Breakfast Dardanup		(3,000)		
		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		(11,466)	Incl Unspent Grant (CL) DLGSCI Every Club Grant	
				(181,881)		
11 1 9504	New	<b>119.4 Community Grants Scheme</b>	Assess	\$ / Assess		
		2021/22 Community Grants Scheme	6,155	4.16		
				(25,574)		
				(25,574)		

Job / Plant Number	Particulars									
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)									
	<b>2022/23 Budget Estimate</b>									
Cost	116.1	Notes	J11913	J11914	J11915	J11919	J11917			TOTAL
			<i>Early Learning Programs</i>	<i>School Holiday Programs</i>	<i>Adult Programs</i>	<i>Authors &amp; Events</i>	<i>Place Making Activities &amp; Engagement</i>	<i>Sundry</i>		
Centres (CC)	Library Programs - Cost Centres									
081	Staff Salaries & Wages (Officer Expenditure)		0	0	0	0	0	0	0	0
082	Catering		0	0	0	0	0	0	0	0
083	Cleaning		0	0	0	0	0	0	0	0
084	Venue Hire		0	0	0	0	0	0	0	0
085	Contractor Hire/Facilitator Fees		26,500	2,000	2,500	2,000	27,272	0		60,272
086	Equipment Hire		0	0	0	0	0	0	0	0
087	Prizes & Equipment Purchases		0	0	0	0	0	0	0	0
088	Waste Services (ie Bins)		0	0	0	0	0	0	0	0
089	Consumables		0	0	0	0	0	0	0	0
090	Traffic Management		0	0	0	0	0	0	0	0
091	Insurance		0	0	0	0	0	0	0	0
092	OH & Safety		0	0	0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signage		0	0	0	0	0	0	0	0
			<u>26,500</u>	<u>2,000</u>	<u>2,500</u>	<u>2,000</u>	<u>27,272</u>	<u>0</u>		<u>60,272</u>

<b>2022/23 Budget Estimate</b>										
Cost	119.3	Job Reference J11901								
		<i>New or Expanded Events - Grant funded</i>	<i>Walk on the Wild Side</i>	<i>But It Back Fair</i>	<i>Movies</i>	<i>Youth Events</i>	<i>Children &amp; Families Events</i>	<i>Seniors Celebration Day</i>	<i>Spring Out Festival</i>	TOTAL
Centres (CC)	Events & Festivals - Cost Centres									
081	Staff Salaries & Wages (Officer Expen	0	0	0	0	0	0	0	0	0
082	Catering	0	0	300	100	0	0	800	0	1,200
083	Cleaning	0	0	0	0	0	0	0	0	0
084	Venue Hire	0	0	0	0	0	0	0	0	0
085	Contractor Hire/Facilitator Fees	30,000	9,200	5,600	7,140	5,000	2,000	1,340	9,400	69,680
086	Equipment Hire	0	2,300	2,000	2,400	0	0	700	500	7,900
087	Prizes & Equipment Purchases	0	400	0	100	0	0	100	0	600
088	Waste Services (ie Bins)	0	100	100	260	0	0	60	100	620
089	Consumables	0	0	0	0	0	0	0	0	0
090	Traffic Management	0	0	0	0	0	0	0	0	0
091	Insurance	0	0	0	0	0	0	0	0	0
092	OH & Safety	0	0	0	0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signag	0	0	0	0	0	0	0	0	0
		<u>30,000</u>	<u>12,000</u>	<u>8,000</u>	<u>10,000</u>	<u>5,000</u>	<u>2,000</u>	<u>3,000</u>	<u>10,000</u>	<u>80,000</u>

Job / Plant Number	Particulars								
	<b>NOTES TO SCHEDULE 11 - RECREATION &amp; CULTURE (cont)</b>								
	<b>2022/23</b>								
	<b>Budget Estimate</b>								
<b>Cost</b>	<b>Note 114.4</b>	<b>Notes</b>	<b>J11401</b>	<b>J11402</b>	<b>J11403</b>	<b>J11408</b>	<b>J11404</b>	<b>J11407</b>	
			<i>Fitness</i>		<i>Children</i>	<i>Children</i>		<i>Group</i>	
<b>Centres (CC)</b>	<b>Eaton Recreation Centre - Cost Centres</b>		<i>Centre</i>	<i>Retail Sales</i>	<i>Services</i>	<i>Services</i>	<i>Courts</i>	<i>Fitness</i>	<b>TOTAL</b>
					Crèche	Vacation Care			
050	Salaries & Wages		145,082	26,537	123,308	44,182	65,513	130,141	534,763
052	Staff Training	Appendix J	2,000	220	1,000	0	800	500	4,520
053	Advertising		0	0	0	0	0	0	0
054	Licenses		1,750	0	1,850	0	1,000	15,665	20,265
055	Receptions		0	0	0	0	600	0	600
056	Sundry Expenditure		2,500	800	5,000	0	1,000	250	9,550
057	Stock Purchase		0	85,000	0	0	0	0	85,000
058	Minor Equipment		1,000	1,350	1,000	10,000	2,500	500	16,350
059	Cleaning Materials		0	0	0	0	0	0	0
060	Equipment Maintenance / Lease		0	0	0	0	0	0	0
061	Umpire Payments		0	0	0	0	70,000	0	70,000
062	Utilities - Electricity		0	0	0	0	0	0	0
062	Utilities - Water		0	0	0	0	0	0	0
062	Utilities - Gas		0	0	0	0	0	0	0
063	Building Maintenance		0	0	0	0	0	0	0
064	Contracted Services		15,000	0	0	0	0	8,000	23,000
			<b>167,332</b>	<b>113,907</b>	<b>132,158</b>	<b>54,182</b>	<b>141,413</b>	<b>155,056</b>	<b>764,048</b>

Summary		2022/23
Schedule 12 - Transport		Budget Estimate
		\$
<b>TRANSPORT - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Streets, Roads, Bridges, Depots		(6,582,712)
Road Plant Purchases		0
Traffic Control & Parking Facilities		(1,500)
<b>Total Recurrent Expenditure</b>		<b>(6,584,212)</b>
<b>Non-Recurrent Expenditure</b>		
Streets, Roads, Bridges, Depots		(12,500)
Road Plant Purchases		0
Traffic Control & Parking Facilities		0
<b>Total Non-Recurrent Expenditure</b>		<b>(12,500)</b>
<b>Total Operating Expenditure</b>		<b>(6,596,712)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Streets, Roads, Bridges, Depots		174,340
Road Plant Purchases		0
Traffic Control & Parking Facilities		3,300
<b>Total Recurrent Revenue</b>		<b>177,640</b>
<b>Non-Recurrent Revenue</b>		
Streets, Roads, Bridges, Depots		1,600,334
Road Plant Purchases		0
Traffic Control & Parking Facilities		0
<b>Total Non-Recurrent Revenue</b>		<b>1,600,334</b>
<b>Total Operating Revenue</b>		<b>1,777,974</b>

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>STREETS, ROADS, BRIDGES, DEPOTS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Maintenance - Roads	<b>Transport</b>	(1,900,038)	Refer to Transport Construction Budget
	JOB	Maintenance - Bridges	<b>Transport</b>	(96,606)	Refer to Transport Construction Budget
	JOB	Maintenance - Ancillary	<b>Transport</b>	(431,320)	Refer to Transport Construction Budget
	JOB	Depot Maintenance	<b>Appendix C</b>	(130,870)	
12 1 1005		Crossover Contribution		(5,000)	
12 1 1006		Land Resumption / Compensation	<b>121.3</b>	0	Refer to notes at end of this schedule
12 1 1007		Interest Expense - Loan 66	<b>Appendix A</b>	(14,966)	Works Depot Land
12 1 1008		Government Guarantee Fee on Loans	<b>Appendix A</b>	(2,544)	
12 1 1010		Lease Interest - Transport - Furniture & Equipment	<b>Appendix A</b>	0	
12 1 1009		Bridge Insurance	<b>Appendix I</b>	(59,963)	
12 1 1999		Depreciation	<b>Appendix G</b>	(3,941,403)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(6,582,712)</b>	
		<b>Non-Recurrent Expenditure</b>			
		Building Major Maintenance - Depots	<b>Appendix D</b>	0	
12 1 1504		Consultants	<b>121.1</b>	(10,000)	Refer to notes at end of this schedule
12 1 1505		Eaton Drive Scheme Expenditure - Scheme Refunded		0	Funded: JTPS Reserves
	JOB	Directional Signage	<b>Transport</b>	0	
12 1 1508		Minor Assets < \$5,000 - Transport		(2,500)	
12 1 1506		Transfer to Trust		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(12,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(6,595,212)</b>	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>STREETS, ROADS, BRIDGES, DEPOTS</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
12 2 1001		Reimbursements	121.4	1,000	Refer to notes at end of this schedule
12 2 1002		Sundry Fees & Charges - Taxable		0	
12 2 1003		Grants - MRD Direct Grants		144,114	
12 2 1004		Fuel Tax Credits		29,226	
		<b>Sub Total - Recurrent Revenue</b>		<b>174,340</b>	
		<b>Non-Recurrent Revenue</b>			
12 2 1501		Grants - Black Spots	Transport	140,000	Refer to Transport Construction Budget
12 2 1502		Grants - Bridge Maintenance		0	
12 2 1503		Grants - Regional Road Group	Transport	1,080,000	Refer to Transport Construction Budget
12 2 1504		Grants - Special Projects	Transport	45,000	Refer to Transport Construction Budget
12 2 1505		Grants - Roads to Recovery	Transport	316,017	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	19,317	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.
		<b>Sub Total - Non Recurrent Revenue</b>		<b>1,600,334</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,774,674</b>	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>ROAD PLANT</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
12 1 2003		Interest - Loan 62	Appendix A	0	
12 1 2004		Government Guarantee Fee on Loans	Appendix A	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
12 1 2501		Nil		0	
12 1 2598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>0</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
12 2 2001		Nil		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
12 2 2502		Reimbursements		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>TRAFFIC CONTROL &amp; PARKING FACILITIES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
12 1 3001		License Plates - Special Dardanup Series		(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)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(1,500)</b>	
		<b>Non-Recurrent Expenditure</b>			
12 1 3501		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(1,500)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
12 2 3001		Sale of Special Series Number Plates		1,200	Indexed - Growth
12 2 3002		Fines & Penalties - Traffic		2,100	Indexed - Growth
12 2 3003		Contribution - Cash in lieu car parking		0	
12 2 3004		Fees & Charges - Car Parking		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>3,300</b>	
		<b>Non-Recurrent Revenue</b>			
12 2 3501		Reimbursements		0	
12 2 3502		Grants - Road Wise		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>3,300</b>	



Account Number	Job / Plant Number	Schedule 12 - Transport	2022/23	Sundry Notes
			Budget Estimate	
		<b>NOTES TO SCHEDULE 12 - TRANSPORT</b>	\$	
12 1 1504		<b>121.1 Consultants - Transport</b> Rural Road Resumptions Asset Management Condition Reports - Roads	(10,000) 0	Funded: Strategic Planning Studies Reser
			(10,000)	
12 2 1507		<b>121.2 Grant Revenue - Sundry</b> Nil	0	
			0	
12 1 1006		<b>121.3 Land Resumption / Compensation</b> Nil	0	
			0	
12 2 1001		<b>121.4 Reimbursements</b> Sundry Works	1,000	
			1,000	

Summary		2022/23
Schedule 13 - Economic Services		Budget Estimate
		\$
<b>ECONOMIC SERVICES - SUMMARY</b>		
<b>Operating Expenditure</b>		
<b>Recurrent Expenditure</b>		
Tourism & Area Promotion		(727)
Building Control		(358,792)
Other Economic Services		(44,350)
<b>Total Recurrent Expenditure</b>		<b>(403,869)</b>
<b>Non-Recurrent Expenditure</b>		
Tourism & Area Promotion		(68,500)
Building Control		(2,000)
Other Economic Services		0
<b>Total Non-Recurrent Expenditure</b>		<b>(70,500)</b>
<b>Total Operating Expenditure</b>		<b>(474,369)</b>
<b>Operating Revenue</b>		
<b>Recurrent Revenue</b>		
Tourism & Area Promotion		1,150
Building Control		148,050
Other Economic Services		1,050
<b>Total Recurrent Revenue</b>		<b>150,250</b>
<b>Non-Recurrent Revenue</b>		
Tourism & Area Promotion		0
Building Control		0
Other Economic Services		45,000
<b>Total Non-Recurrent Revenue</b>		<b>45,000</b>
<b>Total Operating Revenue</b>		<b>195,250</b>

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>TOURISM &amp; AREA PROMOTION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Building Maintenance - Tourist Bays	Appendix C	(727)	
13 1 2999		Depreciation	Appendix G	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(727)</b>	
		<b>Non-Recurrent Expenditure</b>			
13 1 2501		Donation - Tourism	131.1	(68,500)	Refer to notes at end of this schedule
		Building Special Maintenance - Tourist Bays	Appendix D	0	Source: Building Special Maintenance
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(68,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(69,227)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
13 2 2001		Reimbursements		0	
13 2 2002		Sundry Fees & Charges - Taxable		150	
13 2 2003		Fees & Licenses - GST Free		1,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>1,150</b>	
		<b>Non-Recurrent Revenue</b>			
13 2 2501		Tourism Signage Sales		0	
13 2 2502		Grant Revenue - Taxable		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>1,150</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>BUILDING CONTROL</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
13 1 3001		Salaries & Wages		(149,335)	
13 1 3002		Superannuation		(18,754)	
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		(3,840)	
13 1 3009		Printing & Stationery		(500)	
13 1 3010		Staff Uniforms	<b>Appendix L</b>	(531)	
13 1 3011		Protective Clothing - Building Control		(250)	
13 1 3013		Staff Training / Conferences	<b>Appendix J</b>	(2,151)	
13 1 3014		Travel & Accommodation	<b>Appendix K</b>	(394)	
	PLANT	Vehicle Expenses - Building Control	<b>Appendix B</b>	(6,594)	
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		(175,444)	
13 1 3999		Depreciation	<b>Appendix G</b>	0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(358,792)</b>	
		<b>Non-Recurrent Expenditure</b>			
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	<b>Appendix H</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(2,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(360,792)</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>BUILDING CONTROL</b>			
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
13 2 3001		Reimbursements		500	
13 2 3002		Sundry Fees & Charges - Taxable		1,000	
13 2 3003		Fines & Penalties		0	
13 2 3004		Building Licenses		120,000	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	\$120.00/pool	24,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>148,050</b>	
		<b>Non-Recurrent Revenue</b>			
13 2 3501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>148,050</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>OTHER ECONOMIC SERVICES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
13 1 8001		Interest - Loan 61	<b>Appendix A</b>	(2,139)	
13 1 8003		Government Guarantee Fee on Loans	<b>Appendix A</b>	(210)	
13 1 8004		Economic Development	<b>131.2</b>	(42,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(44,350)</b>	
		<b>Non-Recurrent Expenditure</b>			
13 1 3801		Nil		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(44,350)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
13 2 8001		Extractive Industry Licenses		1,000	
13 2 8002		Sale of Standpipe Water		50	
		<b>Sub Total - Recurrent Revenue</b>		<b>1,050</b>	
		<b>Non-Recurrent Revenue</b>			
13 2 8501		Contributions / Donations	<b>131.3</b>	45,000	Expenditure GL 14 1 2001 Direct
13 2 8502		Profit (Non Operating) on Local Government House Unit Trust		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>45,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>46,050</b>	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	2022/23	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 13 - ECONOMIC SERVICES</b>		
13 1 2501	131.1	<b>Donations - Tourism</b> Tourism & Events Grants <i>Tourism &amp; Events Grants - (Contestable Grant on application for remaining funds after committed support for Bull &amp; Barrel Festival \$5,000; Eaton Foreshore Festival \$3,000; and Dardanup Arts Spectacular \$7,100; - CP044</i>  Operational Grant - Ferguson Valley Marketing Inc. <i>+ Operational Costs (Don Hewison Centre +/- \$6,000)</i>  Bunbury Geographe Tourism Partnership	(25,000)   (23,500)  (20,000)	
			(68,500)	
13 1 8004	131.2	<b>Economic Development</b> 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)	
13 2 8501	131.3	<b>Economic Development</b> Grant - Designated Area Migration Scheme with South West Local Governments \$60,000 pa for 5 years commencing 21/22 with \$55,000 from SW LG's (not all Council's participated)	45,000	Refer Expend Sch 14 GL 1412001
			45,000	

Summary	2022/23
Schedule 14 - Other Property & Services	Budget Estimate
	\$
<b>OTHER PROPERTY &amp; SERVICES - SUMMARY</b>	
<b>Operating Expenditure</b>	
<b>Recurrent Expenditure</b>	
Private Works	(3,000)
Administration Overheads	0
Public Works Overheads	0
Plant Operation	0
Salaries & Wages	0
Unclassified	0
<b>Total Recurrent Expenditure</b>	<b>(3,000)</b>
<b>Non-Recurrent Expenditure</b>	
Private Works	0
Administration Overheads	(98,401)
Public Works Overheads	(45,000)
Plant Operation	(15,000)
Salaries & Wages	(130,000)
Unclassified	(10,500)
<b>Total Non-Recurrent Expenditure</b>	<b>(298,901)</b>
<b>Total Operating Expenditure</b>	<b>(301,901)</b>
<b>Operating Revenue</b>	
<b>Recurrent Revenue</b>	
Private Works	3,600
Administration Overheads	41,200
Public Works Overheads	50,000
Plant Operation	0
Salaries & Wages	0
Unclassified	0
<b>Total Recurrent Revenue</b>	<b>94,800</b>
<b>Non-Recurrent Revenue</b>	
Private Works	0
Administration Overheads	2,940,246
Public Works Overheads	0
Plant Operation	0
Salaries & Wages	130,000
Unclassified	5,000
<b>Total Non-Recurrent Revenue</b>	<b>3,075,246</b>
<b>Total Operating Revenue</b>	<b>3,170,046</b>



Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>PRIVATE WORKS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
	JOB	Private Works - Sundry		(3,000)	
		<b>Sub Total - Recurrent Expenditure</b>		<b>(3,000)</b>	
		<b>Non-Recurrent Expenditure</b>			
	JOB	Private Works - Government		0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>0</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(3,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 1001		Fees & Charges - Private Works (Sundry)		3,600	
		<b>Sub Total - Recurrent Revenue</b>		<b>3,600</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 1501		Fees & Charges - Private Works (Government)		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>3,600</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	Note	2022/23	Sundry Notes
					Budget Estimate	
					\$	
		<b>ADMINISTRATION OVERHEADS</b>				
		<b>OPERATING EXPENDITURE</b>				
		<b>Recurrent Expenditure</b>				
14 1 2001		Salaries & Wages			(3,293,797)	
14 1 2027		Superannuation			(450,063)	
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	(2,332)	
14 1 2043		Interest Expense - New Loan - Eaton Admin		Appendix A	(62,715)	
14 1 2044		Government Guarantee Fee on Loans		Appendix A	(22,404)	
	JOB	Administration Building Maintenance		Appendix C	(234,068)	
14 1 2006		Insurance - General		Appendix I	(93,889)	
14 1 2040		Insurance - Workers Compensation		Appendix I	(181,235)	
14 1 2007		Advertising			(25,000)	
14 1 2008		Office Equipment Maintenance		142.2	(44,300)	Refer to notes at end of this schedule
14 1 2009		Postage & Courier Services			(25,500)	
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	(4,350)	Refer to notes at end of this schedule
14 1 2045		Lease Interest - Administration Overheads - Buildings		Appendix A	(843)	
14 1 2046		Lease Interest - Administration Overheads - Furniture & Equipment		Appendix A	(2,821)	
14 1 2012		Staff Recruitment Expenses/Medical Expenses			(40,000)	
14 1 2013		Staff Telephone Allowance			(50)	
14 1 2014		Telephone Expenses Recoverable			(50)	
14 1 2015		Professional Development			(30,000)	
14 1 2016		Staff Uniforms		Appendix L	(13,379)	
14 1 2017		Fringe Benefits Tax			(59,500)	
14 1 2018		Printing & Stationery			(25,000)	
14 1 2019		Travel & Accommodation - Executive Services		Appendix K	(906)	
14 1 2041		Travel & Accommodation - Corporate & Governance Services		Appendix K	(8,161)	
14 1 2039		Staff Training - Executive Services		Appendix J	(4,225)	
14 1 2038		Staff Training - Corporate & Governance Services		Appendix J	(42,163)	
14 1 2021		Records Management			(10,000)	
14 1 2022		Subscriptions / Memberships		142.4	(46,780)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Administration		Appendix B	(53,549)	
14 1 2025		Sundry Expenditure			(1,000)	
14 1 2026		Telephone / Communications Expenses		142.6	(138,260)	
14 1 2030		Employee Assistance Program			(20,000)	
14 1 2031		Software Licensing & Service Expenses		142.1	(622,719)	IT Asset Management Plan
14 1 2999		Depreciation		Appendix G	(219,060)	
		<b>Sub Total</b>			<b>(5,848,117)</b>	
14 1 2995		Less: Allocated to Schedules			5,848,117	
		<b>Sub Total - Recurrent Expenditure</b>			<b>0</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>ADMINISTRATION OVERHEADS</b>			
		<b>Non-Recurrent Expenditure</b>			
	JOB	Building Special Maintenance - Administration Centres	<b>Appendix D</b>	0	Source: 10 Year Building Plan
14 1 2502		Software Purchases (per 10 Year IT Plan)		(83,401)	Source: 10 Year IT Software Plan
14 1 2503		Contract Relief Staff		(5,000)	
14 1 2504		Minor Assets < \$5,000 - Admin OH		(10,000)	
14 1 2598		Profit / (Loss) on Asset Disposals	<b>Appendix H</b>	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(98,401)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(98,401)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 2001		Reimbursements - Staff Uniforms		100	
14 2 2002		Reimbursements - Telephone		100	
14 2 2003		Reimbursements - Sundry		30,000	
14 2 2004		Fees & Charges - Taxable		1,000	
14 2 2006		Reimbursements - Paid Parental Leave		0	
14 2 2007		Reimbursements - Study Assistance		10,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>41,200</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 2501		Grants Revenue - Taxable		0	
14 2 2502		Profit on Sale of Assets		2,940,246	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>2,940,246</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>2,981,446</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>PUBLIC WORKS OVERHEADS</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
14 1 4001		Salaries & Wages		(1,015,028)	
14 1 4002		Superannuation		(398,813)	
14 1 4003		Salary Sacrificed Expenditure		0	
14 1 4004		Sick, Holiday, Annual Pay		(271,840)	
14 1 4005		Long Service Leave		(20,000)	
14 1 4030		Accrued Leave		(20,000)	
14 1 4007		Consultants		(2,000)	
14 1 4008		Fringe Benefits Tax		(32,880)	
14 1 4031		Lease Interest - Public Works Overheads - Furniture & Equipment	Appendix A	0	
14 1 4009		Telephone		(14,000)	
14 1 4011		Staff Uniforms (Inside Staff)	Appendix L	(2,600)	
14 1 4012		Advertising		(6,000)	
14 1 4013		Protective Clothing - Public Works		(15,400)	
14 1 4014		Printing & Stationery		(500)	
14 1 4015		Occupational Health & Safety	144.4	(29,561)	Refer to notes at end of this schedule
14 1 4016		Staff Travel & Accommodation	Appendix K	(4,075)	
14 1 4017		Staff Training - Administration	Appendix J	(22,729)	
	JOB	Staff Training - Works		(56,751)	
14 1 4020		Equipment Maintenance		(500)	
14 1 4024		Software Licensing	144.1	(14,850)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Public Works Staff	Appendix B	(69,769)	
	PLANT	Sundry Plant & Trailers	Appendix B	(70,029)	
14 1 4599		Depreciation	Appendix G	(1,198)	
14 1 4029		Allocation of Administration Overheads		(1,754,435)	
		<b>Sub Total</b>		<b>(3,822,959)</b>	
14 1 4997		Less: Allocated to Works		3,822,959	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure Unallocated</b>			
14 1 4501		Software Purchases	144.5	0	Refer to notes at end of this schedule
14 1 4502		Consultants	144.2	(40,000)	Refer to notes at end of this schedule
14 1 4503		Minor Assets < \$5,000 - Public Works		(5,000)	
14 1 4598		Profit / (Loss) on Asset Disposals	Appendix H	0	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(45,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(45,000)</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2022/23	Sundry Notes
				Budget Estimate	
		<b>PUBLIC WORKS OVERHEADS</b>		\$	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 4001		Reimbursements	144.3	10,000	Refer to notes at end of this schedule
14 2 4002		Engineering Supervision Fees		20,000	
14 2 4003		Fees & Charges		20,000	
		<b>Sub Total - Recurrent Revenue</b>		<b>50,000</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 4501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>50,000</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>PLANT OPERATION</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
1415001	PLANT	Fuel & Oil	<b>Appendix B</b>	(172,150)	
1415002	PLANT	Tyres & Tubes	<b>Appendix B</b>	(23,500)	
1415003	PLANT	Parts & Repairs	<b>Appendix B</b>	(139,250)	Includes Lease ODA
1415004	PLANT	Repair Wages	<b>Appendix B</b>	(27,000)	
1415005	PLANT	Licenses	<b>Appendix B</b>	(16,680)	
1415006	PLANT	Insurance	<b>Appendix B</b>	(33,328)	
1415098	PLANT	Depreciation	<b>Appendix B</b>	(303,836)	
		<b>Sub Total</b>		<b>(715,744)</b>	
1415099		Less: Allocated to Works		715,744	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
14 1 5501		Minor Assets < \$5,000 - Plant		(15,000)	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(15,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(15,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 5001		Reimbursements - Sundry		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 5501		Nil		0	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>0</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2022/23	Sundry Notes
				Budget Estimate	
				\$	
		<b>SALARIES &amp; WAGES</b>			
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
14 1 6001		Gross Salaries & Wages		(9,989,149)	
		<b>Sub Total</b>		<b>(9,989,149)</b>	
14 1 6002		Less: Allocated		9,989,149	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
14 1 6501		Salaries & Wages - Workers Compensation		(80,000)	
14 1 6502		Unallocated Salaries & Wages		0	
14 1 6503		Salaries & Wages - Paid Parental Leave		(50,000)	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(130,000)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(130,000)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
14 2 6001		Nil		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 6501		Reimbursements - Workers Compensation		80,000	
14 2 6503		Reimbursements - Paid Parental Leave - Govt Funded		50,000	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>130,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>130,000</b>	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2022/23	Sundry Notes
				Budget Estimate	
		<b>UNCLASSIFIED</b>		\$	
		<b>OPERATING EXPENDITURE</b>			
		<b>Recurrent Expenditure</b>			
		Nil		0	
		<b>Sub Total - Recurrent Expenditure</b>		<b>0</b>	
		<b>Non-Recurrent Expenditure</b>			
14 1 8502	JOBS	Insurance Claims Expenditure		(10,000)	
14 1 8505		Unpaid Insurance Claims		(500)	
		<b>Sub Total - Non Recurrent Expenditure</b>		<b>(10,500)</b>	
		<b>TOTAL OPERATING EXPENDITURE</b>		<b>(10,500)</b>	
		<b>OPERATING REVENUE</b>			
		<b>Recurrent Revenue</b>			
		Nil		0	
		<b>Sub Total - Recurrent Revenue</b>		<b>0</b>	
		<b>Non-Recurrent Revenue</b>			
14 2 8501		Insurance Claim Revenue		5,000	
		<b>Sub Total - Non Recurrent Revenue</b>		<b>5,000</b>	
		<b>TOTAL OPERATING REVENUE</b>		<b>5,000</b>	



Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2022/23	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 14 - OTHER PROPERTY &amp; SERVICES</b>		
14 1 2031		<b>142.1 Software Licensing &amp; Service Expenses</b> Per 10 Year IT Plan - Software (Annual Licensing and Software as a Service)	(622,719)	IT Asset Management Plan
			(622,719)	
14 1 2008		<b>142.2 Office Equipment Maintenance</b> Sundry Replacement of Computer Equipment Photocopier Copy (Meter) Expenses Wireless Networking Mast Lease \$525 per month IT Contract Support	(5,000) (28,000) (6,300) (5,000)	
			(44,300)	
14 1 2010		<b>142.3 Software Upgrades / Purchases</b> Sundry Software Purchases	(5,000)	
			(5,000)	
14 1 2022		<b>142.4 Subscriptions &amp; Memberships</b> Professional Memberships WALGA IT Vision User Group Australia Day Council Cemeteries Association Mailchimp e-newsletter Australian Standards Sundry	(12,000) (30,000) (700) (550) (130) (1,400) (1,500) (500)	Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI Indexed - CPI
			(46,780)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2022/23		Sundry Notes
			Budget Estimate		
				\$	
		<b>NOTES TO SCHEDULE 14 - OTHER PROPERTY &amp; SERVICES</b>			
14 1 2011		<b>142.5</b>	<b>Equipment Lease (&lt;12 months) / Hire Expenditure</b>		
			Sundry Allocation	(4,350)	
				(4,350)	
14 1 2026		<b>142.6</b>	<b>Telephone / Communications Expenses</b>		
			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		
			Data Service - Exetel \$1,250 per month	\$1,250.00	per month
			Mobile Device Plans - Mobile Phones		
			Mobile Device Plans - iPads		
			Sundry Services		
				(31,560)	Indexed - CPI
				(5,520)	
				(1,980)	Indexed - CPI x Growth
				(65,000)	
				(15,000)	
				(8,000)	
				(6,200)	
				(5,000)	Indexed - CPI x Growth
				(138,260)	
14 1 4024		<b>144.1</b>	<b>Software Licensing - Public Works</b>		
			AutoCad	(4,850)	Indexed - CPI
			Social Pinpoint Software	(10,000)	
				(14,850)	
14 1 4502		<b>144.2</b>	<b>Consultants</b>		
			Sundry	(40,000)	
				(40,000)	
14 2 4001		<b>144.3</b>	<b>Reimbursements - Public Works</b>		
			Sundry	10,000	
				10,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	2022/23	Sundry Notes
			Budget Estimate	
			\$	
		<b>NOTES TO SCHEDULE 14 - OTHER PROPERTY &amp; SERVICES</b>		
14 1 4015		<b>144.4 Occupational Health &amp; Safety</b>		
		Safety Equipment ie: first aid kits, safety posters, sharp containers, etc	(10,500)	
		Compliance Inspections	(1,000)	
		Compliance Reporting	(500)	
		OSH Manual Review	(5,000)	
		Chem Alert Subscription	(4,161)	
		MYOSH Software Subscription	(6,000)	
		Consultants - Staff Training	(1,000)	
		MSDS Revision	(1,400)	
		Fire Extinguisher and Emergency Warden Training	0	
			(29,561)	
14 1 4501		<b>144.5 Software Purchase - Public Works</b>		
		Nil	0	
			0	

**New Borrowings**

<b>Account</b>		<b>2022/23 Budget Estimate</b>
<b>Number</b>		
14 4 2009	Library / Admin Centre - Eaton	6,000,000
New	Sport Lighting	300,000
New	Eaton Oval Clubrooms	700,000
		7,000,000

**New Community / Self Supporting Loans**

<b>Account</b>			<b>2022/23 Budget Estimate</b>
<b>Number</b>			
11 3 3011	Eaton Bowling Club	SSL *	0
			0

\* SSL = Self Supporting Loan

### Borrowings Principal Repayments

Account			2022/23 Budget Estimate
Number			
	<b>Existing Loans</b>	<b>Loan #</b>	
11 3 4003	Eaton Rec Ctr	59	(99,118)
13 3 8002	Gravel Pit Purchase	61	(27,052)
11 3 4006	Rec Ctr Extensions	63	0
14 3 2014	Eaton Office Extension	65	(43,971)
12 3 2008	Land - Depot	66	(63,548)
11 3 4008	Rec Ctr Gym Equipment	68	0
11 3 1003	Glen Huon Oval Club Rooms	69	(44,429)
10 3 6008	Developer Contribution Plan - Wanju and Waterloo Industrial Park	70	(66,587)
10 3 1007	2021/22 Waste Bins - 3 Bin System	71	(43,150)
	<b>Total Existing Loans</b>		<b>(387,855)</b>
	<b>Proposed Loans</b>		
14 3 2012	Library/Admin Centre - Eaton	TBA	(121,593)
	Burekup Pavilion	TBA	0
	ERC (Outdoor Courts)	TBA	0
	2022/23 BAMP Loans	TBA	(20,265)
			0
	<b>Total Proposed Loans</b>		<b>(141,858)</b>
	<b>Total Borrowing Principal Repayments</b>		<b>(529,714)</b>

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

Account Number	2022/23 Budget Estimate
NIL	
<b>Total SSL</b>	0

**Repayment - Prepaid Infrastructure**

Account Number	2022/23 Budget Estimate
1232010 Nil	0
<b>Total</b>	0

## Lease Principal Repayments

Account	Note	2022/23
Number	Number	Budget Estimate
<b>Existing Leases</b>		
Sch 5 <b>Law, Order, Public Safety</b> - <i>Fire Prevention</i>		
05 3 1004 Nil	1.1	0
Sch 10 <b>Community Amenities</b> - <i>Sanitation - Household</i>		
10 3 1009 Lease Principal Repayment - Sanitation / Household - Land	1.2	(11,702)
<b>Recreation and Culture</b>		
- <i>Eaton Recreation Centre</i>		
11 3 4009 Lease Principal Repayment - Eaton Recreation Centre - Furniture & Equipment	1.3	(46,784)
- <i>Eaton Community Library</i>		
11 3 6006 Lease Principal Repayment - Eaton Community Library - Furniture & Equipment	1.4	0
<b>Transport</b>		
- <i>Depot</i>		
12 3 1022 Lease Principal Repayment - Streets, Roads, Bridges, Depots - Furniture & Equipment	1.5	0
<b>Other Property and Services</b>		
- <i>Administration Overheads</i>		
14 3 2019 Lease Principal Repayment - Administration Overheads - Buildings	1.6	(41,321)
14 3 2032 Lease Principal Repayment - Administration Overheads - Furniture & Equipment	1.7	(139,027)
- <i>Public Works Overheads</i>		
14 3 4006 Lease Principal Repayment - Public Works Overheads - Furniture & Equipment	1.8	0
<b>Sub-Total Existing Leases</b>		(238,834)
<b>Proposed Leases</b>		
Refer to Notes		
<b>Total Leasing Principal Repayments</b>		(238,834)

**Lease Notes**

Account Number	Program / Asset Class	Lease Information	Details	Lease Reference/Contract	Lease Number	Note	
05 3 1004	<b>LAW, ORDER &amp; PUBLIC SAFETY</b> Motor Vehicle Lease - Fire Control						0
	Nil						0
	<b>TOTAL Motor Vehicle Lease - Fire Control</b>					<b>1.1</b>	<b>0</b>
10 3 1009	<b>COMMUNITY AMENITIES</b> Land Lease - Sanitation / Household Waste		Lease of Lot 81 Banksia Road (Transfer Station)		2		(11,702)
	<b>TOTAL Land Lease - Sanitation - Household</b>					<b>1.2</b>	<b>(11,702)</b>
11 3 4009	<b>RECREATION AND CULTURE</b> Furniture & Equipment Lease - Eaton Recreation Centre		ERC Cardio Equipment	Contract: E6N0163172	18		(46,784)
	<b>TOTAL Furniture &amp; Equipment Lease - Eaton Recreation Centre</b>					<b>1.3</b>	<b>(46,784)</b>
11 3 6006	Furniture & Equipment Lease - Eaton Community Library						0
	Nil						0
	<b>TOTAL Furniture &amp; Equipment Lease - Eaton Community Library</b>					<b>1.4</b>	<b>0</b>
12 3 1022	<b>TRANSPORT</b> Furniture & Equipment Lease - Transport						0
	Nil						0
	<b>TOTAL Furniture &amp; Equipment Lease - Streets, Roads, Bridges, Depots</b>					<b>1.5</b>	<b>0</b>
14 3 2019	<b>OTHER PROPERTY &amp; SERVICES</b> Buildings Lease - Administration Overheads		Transportable Building	Location: Eaton Admin Centre	26	Ongoing	(41,321)
	<b>TOTAL Building Lease - Administration Overheads</b>					<b>1.6</b>	<b>(41,321)</b>



**Lease Notes**

<b>Account Number</b>	<b>Program / Asset Class</b>	<b>Lease Information</b>	<b>Details</b>	<b>Lease Reference / Contract</b>	<b>Lease Number</b>	<b>Note</b>
14 3 2032	<b>Furniture &amp; Equipment Lease - Administration Overheads</b>					
		IT Lease Storage 10TB Enterprise (Hard Drives)		Contract: E6N0162069	4	(7,707)
		IT Lease Desktop Refresh		Contract: 5485057843AUS1	7	(28,859)
		IT Lease Firewall Refresh Project		Contract: 5485057843AUS2	19	(6,997)
		Executive and Manager Laptops		DAR01072020	20	(5,364)
		Desktop Laptop Refresh inc Councillor (2)		Contract: 009-0141985-003	21	(4,600)
		Nutanix Dell x4 XC740XD-12 Node Hardware Refresh 2021		Contract: 009-0141985-004	22	(15,948)
		Councillor Laptops (x7)		Contract: 009-0141985-005	23	(4,508)
		Tier 3 Storage Lease		Contract: E6N0163571	25	(24,644)
		Nutanix Dell Hardware Refresh Lease (x4) - Production			New	(17,400)
		Nutanix Software			New	(23,000)
14 3 2032	<b>TOTAL Furniture &amp; Equipment Lease - Administration Overheads</b>					<b>1.7</b>
						<b>(139,027)</b>
14 3 4006	<b>Furniture &amp; Equipment Lease - Public Works Overheads</b>					0
	Nil					
	<b>TOTAL Furniture &amp; Equipment Lease - Public Works Overheads</b>					<b>1.8</b>
						<b>0</b>
	<b>TOTAL PRINCIPAL LEASE REPAYMENTS</b>					<b>(238,834)</b>

**2022/23**  
**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%																						
<b>Upgrades - Roads</b>																						
J12912 Ferguson Road 13.56 - 19.56 SLK SBS Stage 1 Clearing	21,000	25,620	0	0	31,500	0	131,880	0	210,000	70,000					140,000					210,000	0	
J12913 Clarke Street / Sykes Rd Intersection 0.38 - 0.48 SLK	6,200	7,564	0	0	7,440	0	40,796	0	62,000	56,033									5,967	62,000	0	
J12914 Venn Road 0 - 0.69	0	0	0	0	0	0	20,000	0	20,000	20,000										20,000	0	
J12908 Staff Design Costs - Other Road Construction - 43% Road P	0	0	88,694	13,304	0	0	0	0	101,998	101,998										101,998	0	
<i>Carry Forward Projects - Capital Upgrades</i>																						
J12902 Eaton Drive Extension - Peninsula Lakes Intersection	0	0	0	0	0	0	250,000	0	250,000									250,000		250,000	0	
J12904 Pratt Road Modifications	0	0	0	0	0	0	522,000	0	522,000	93,859	428,141									522,000	0	
J12900 Harris Road	0	0	0	0	0	0	35,000	0	35,000		35,000									35,000	0	
J12594 Eaton Drive - Glenhuon Blvd Install TCS New	0	0	0	0	0	0	687,951	0	687,951		187,951			500,000						687,951	0	
	27,200	33,184	88,694	13,304	38,940	0	1,687,627	0	1,888,949	341,890	651,092	0	0	500,000	140,000	0	0	250,000	5,967	1,888,949	0	
<b>Upgrades - Bridges</b>																						
NIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Upgrades - Ancillary</b>																						
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	0	0	0	0	0	0	0	0	0	0	0	
<b>Sub Total - Upgrades</b>	27,200	33,184	88,694	13,304	38,940	0	1,687,627	0	1,888,949	341,890	651,092	0	0	500,000	140,000	0	0	250,000	5,967	1,888,949	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

**2022/23**  
**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 Grants Res	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council	
<b>Capital Expansion - Roads</b>																						
Nil	0	0	0	0	0	0	0	0	0										0	0	0	0
	0	0	0	0	0	0	0	0	0										0	0	0	0
<b>Capital Expansion - Bridges</b>																						
NIL	0	0	0	0	0	0	0	0	0												0	0
	0	0	0	0	0	0	0	0	0												0	0
<b>Capital Expansion - Ancillary</b>																						
<b>Street Lighting</b>																						
<i>Carry Forward Projects - Ancillary</i>																						
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
<b>Capital Expansion - Dual Use Paths</b>																						
Dual Use Paths																						
NIL	0	0		0	0	0	0	0	0												0	0
<i>Carry Forward Projects - Dual Use Paths</i>																						
J12682 Clarke Street DUP	0	0	0	0	0	0	31,868	0	31,868		31,868										31,868	0
	0	0	0	0	0	0	31,868	0	31,868		31,868										31,868	0
<b>Capital Expansion - Drainage</b>																						
J12450 Weetman Road	5,535	6,753	0	0	4,613	0	23,099	0	40,000	26,650									13,350	40,000	0	
J12451 Brett Place	3,600	4,392	0	0	3,000	0	9,008	0	20,000	20,000										20,000	0	
J12452 Twomey Road	2,700	3,294	0	0	2,250	0	6,756	0	15,000	15,000										15,000	0	
J12453 Hands Creek	7,754	9,460	0	0	6,461	0	19,401	0	43,076	43,076										43,076	0	
	19,589	23,899	0	0	16,324	0	58,264	0	118,076	104,726	0	0	0	0	0	0	0	0	13,350	118,076	0	
<b>Sub Total - Capital Expansion</b>	19,589	23,899	0	0	16,324	0	90,132	0	149,944	104,726	31,868	0	0	0	0	0	0	0	13,350	149,944	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

**2022/23**  
**Budget Estimate**  
**TRANSPORT MAINTENANCE**

		Employee Costs	Overheads 278%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Grants Res	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council	
<b>Maintenance - Roads</b>																							
<b>Rural</b>																							
Refer RM	Road Maintenance - Gravel	Refer to New Job I	206,656	515,365	0	0	101,255	0	86,972	0	910,248										0	910,248	
Refer RM	Road Maintenance - Sealed	Refer to New Job I	160,000	444,304	0	0	50,716	0	240,000	0	895,020										0	895,020	
Refer RM	Road Maintenance - Formed	Refer to New Job I	1,000	2,777	0	0	0	0	1,500	0	5,277										0	5,277	
<b>Townsites</b>																							
Refer RM	Road Maintenance - Townsites	Refer to New Job I	5,000	13,885	0	0	609	0	70,000	0	89,494										0	89,494	
<b>Total</b>			<b>372,656</b>	<b>976,330</b>	<b>0</b>	<b>0</b>	<b>152,580</b>	<b>0</b>	<b>398,472</b>	<b>0</b>	<b>1,900,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,900,038</b>
<b>Maintenance - Bridges</b>																							
J12115	Bridge Maintenance - Rural		3,215	8,928	0	0	631	0	77,563	0	90,337										0	90,337	
J12116	Bridge Maintenance - Townsites		146	405	0	0	30	0	5,688	0	6,269										0	6,269	
<b>Total</b>			<b>3,361</b>	<b>9,333</b>	<b>0</b>	<b>0</b>	<b>661</b>	<b>0</b>	<b>83,251</b>	<b>0</b>	<b>96,606</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,606</b>
<b>Maintenance - Ancillary</b>																							
<b>Rural</b>																							
J12120	Ancillary Maintenance - Rural		4,000	11,108	0	0	1,500	0	21,677	0	38,285										0	38,285	
J12121	Road Signs - Rural		483	1,341	0	0	150	0	7,515	0	9,489										0	9,489	
<b>Townsites</b>																							
J12125	Ancillary Maintenance - Townsites		2,286	6,348	0	0	180	0	32,323	0	41,137										0	41,137	
J12129	Dual Use Paths / Pathways Maintenance		711	1,974	0	0	0	0	525	0	3,210										0	3,210	
J12126	Lighting - Townsites (includes Lighting \$5,000 Hands/Cudli		155	430	0	0	0	0	9,597	318,142	328,324										0	328,324	
J12127	Road Signs - Townsites		1,118	3,105	0	0	0	0	6,652	0	10,875										0	10,875	
<b>Total</b>			<b>8,753</b>	<b>24,306</b>	<b>0</b>	<b>0</b>	<b>1,830</b>	<b>0</b>	<b>78,289</b>	<b>318,142</b>	<b>431,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>431,320</b>
<b>Directional Signage</b>																							
J12005	Directional Signage		0	0	0	0	0	0	0	0	0										0	0	
<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub Total - Maintenance</b>			<b>384,770</b>	<b>1,009,970</b>	<b>0</b>	<b>0</b>	<b>155,071</b>	<b>0</b>	<b>560,012</b>	<b>318,142</b>	<b>2,427,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,427,965</b>	

**2022/23**  
**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 Grants Res	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council				
<b>Renewals - Roads</b>																									
J12832	Pile Road 5.66 - 6.56	Widen, reconstruct	179,592	219,102	0	0	118,869	0	276,437	0	794,000			216,017	500,000						794,000	0			
J12830	Ferguson Road 0 - 0.27	Reconstruct & seal	0	0	0	0	0	0	50,000	0	50,000			50,000							50,000	0			
J12831	BORR - Impacted Local Roads	Urban Resurfacing	5,000	6,100	0	0	5,000	0	33,900	0	50,000										50,000	0			
J12829	Venn Road 0.69 - 2.22		0	0	0	0	0	0	50,000	0	50,000			50,000							50,000	0			
J12827	Project Preliminaries		0	0	0	0	0	0	91,910	0	91,910										91,910	0			
J12828	Staff Design Costs - Other Road Construction - 43% Road P		0	0	47,259	7,089	0	0	0	0	54,348										54,348	0			
<i>Carry Forward Projects - Road Renewals</i>																									
J12775	Clarke Street	0.22 - 0.38 SLK Drc	0	0	0	0	0	0	100,000	0	100,000									0	100,000	0			
J12397	Ferguson Road	13.56 - 19.56 SLK;	0	0	0	0	0	0	120,000	0	120,000										120,000	0			
<b>Total</b>			184,592	225,202	47,259	7,089	123,869	0	722,247	0	1,310,258			296,580	117,661	0	316,017	580,000	0	0	0	1,310,258	0		
<b>Renewals - Bridges</b>																									
J12397	Ironstone Road Bridge 4861		0	0	0	0	0	0	100,000	0	100,000										100,000	0			
<i>Carry Forward Projects - Bridge Renewals</i>																									
J12304	Bridge 3660		0	0	0	0	0	0	324,000	0	324,000										324,000	0			
J12300	Bridge 3665A		0	0	0	0	0	0	254,000	0	254,000										254,000	0			
J12431	Bridge 3671A		0	0	0	0	0	0	68,000	0	68,000										68,000	0			
J12306	Bridge 3678		0	0	0	0	0	0	39,000	0	39,000										39,000	0			
<b>Total</b>			0	0	0	0	0	0	785,000	0	785,000			55,000	39,000	646,000	0	0	0	0	45,000	0	785,000	0	
<b>Renewals - Pathways</b>																									
J12687	Old Coast Road Bridge - Fishing Platform		0	0	0	0	0	0	40,000	0	40,000										40,000	0			
J12688	Crampton Avenue		0	0	0	0	0	0	8,000	0	8,000										8,000	0			
J12689	Millars Creek		0	0	0	0	0	0	15,000	0	15,000										15,000	0			
J12690	Pratt Road Footbridge		0	0	0	0	0	0	20,000	0	20,000										20,000	0			
<b>Total</b>			0	0	0	0	0	0	83,000	0	83,000			83,000	0	0	0	0	0	0	0	83,000	0		
<b>Sub Total - Renewals</b>			184,592	225,202	47,259	7,089	123,869	0	1,590,247	0	2,178,258			434,580	156,661	646,000	316,017	580,000	0	0	45,000	0	2,178,258	0	
<b>Definition - Capital Renewal</b>																									
Increases the life of the asset or its service potential																									
<i>Examples</i>																									
Resealing aggregate and asphalt roads																									
Regraveling existing gravel roads																									
Replacement of Lighting, street signs																									
Reconstructing footpaths																									
<b>TOTAL</b>			616,151	1,292,254	135,953	20,393	334,204	0	3,928,018	318,142	6,645,115			881,196	839,621	646,000	316,017	1,080,000	140,000	0	45,000	250,000	19,317	4,217,151	2,427,964
<b>Total (Excl Maintenance)</b>			231,381	282,285	135,953	20,393	179,133	0	3,368,006	0	4,217,151			881,196	839,621	646,000	316,017	1,080,000	140,000	0	45,000	250,000	19,317	4,217,151	0

Budget Estimate  
2022/23  
**LAND DEVELOPMENT & BUILDING CONSTRUCTION**

Job #	Description	Notes	Salaries &	Over	Design &	Design &	Plant	Stores	Good &	TOTAL	Building	C/fwd	New	Unspent	Sale of	Contributi	Total	Net Cost	Sundry		
			Wages	Heads	PM Staff	PM Staff						Project	Borrowings	Grants						Land	Income
				122%		15%									GLs	Append H	GLs				
<b>Sch 7 - Health Administration</b>																					
J07101	Eaton Family Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										0											
										0											
<b>Sch 5 - Law &amp; Order</b>																					
J05025	Joshua Crooked Brook BFB Station (Cfwd)	12	0	0	0	0	0	0	0	4,675	4,675	0	0	0	0	4,675	0	0	4,675	0	New/Impro
J05026	Dardanup Central Bushfire Station - Building (Cfwd) - .	15	0	0	0	0	0	0	0	205,839	205,839	0	205,839	0	0	0	0	0	205,839	0	New/Impro
J05007	Upper Ferguson BFB 80,000 Litre Water Tank	18	0	0	0	0	0	0	0	20,467	20,467	0	0	0	0	20,467	0	0	20,467	0	New/Impro
										230,981											
<b>Sch 8 - Senior Citizens Centres</b>																					
J08101	Eaton Senior Citizens Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
										0											
<b>Sch 10 - Public Toilets</b>																					
J10301	Eaton Foreshore Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10302	Millbridge Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10305	Wells Recreation Reserve Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10306	Watson Street Reserve Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10303	Dardanup Oval Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10304	Wellington Mill Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10307	Gnomesville Public Toilets Cfwd Artwork Installation	21	0	0	0	0	0	0	0	8,802	8,802	3,000	5,802	0	0	0	0	0	8,802	0	New/Impro
J10308	Charlotte Street Public Toilets (Cfwd)	14	0	0	0	0	0	0	0	107,036	107,036	55,000	0	0	0	52,036	0	0	107,036	0	New/Impro
J10309	Don Hewison Centre Public Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J10310	Burekup Hall Public Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
										115,838											
<b>Sch 10 - Refuse Site</b>																					
J10101	Banksia Road Transfer Station - Site Works/Container (Cfwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
										0											
<b>Sch 11 - Public Halls &amp; Civic Centres</b>																					
J11711	Eaton Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11708	Dardanup Hall	7	0	0	0	0	0	0	0	50,000	50,000	50,000	0	0	0	0	0	0	50,000	0	Pres/Renew
J11713	Dardanup Community Centre	8	0	0	0	0	0	0	0	25,000	25,000	25,000	0	0	0	0	0	0	25,000	0	Pres/Renew
J11705	Don Hewison Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11712	Ferguson Hall	9	0	0	0	0	0	0	0	15,000	15,000	15,000	0	0	0	0	0	0	15,000	0	Pres/Renew
J11710	Burekup Hall	16	0	0	0	0	0	0	0	15,486	15,486	0	15,486	0	0	0	0	0	15,486	0	Pres/Renew
J11714	CWA Hall	10	0	0	0	0	0	0	0	25,000	25,000	25,000	0	0	0	0	0	0	25,000	0	Pres/Renew
J11715	Waterloo Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
										130,486											

**Budget Estimate  
2022/23  
LAND DEVELOPMENT & BUILDING CONSTRUCTION**

Job #	Description	Notes	Salaries &	Overhea	Design &	Design &	Plant	Stores	Good &	TOTAL	Building	C/fwd	New	Unspent	Grant	Sale of	Contributi	Total	Net Cost	Sundry	
			Wages	ds	PM Staff	PM Staff						Project				Borrowings	Grants				Land
				122%		15%									GLs	Append H					
<b>Sch 11 - Sporting Facilities</b>																					
J11645	Glen Huon Football Club Rooms (Pavilion)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Pres/Renew
J11646	Glen Huon Football Change Rooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Pres/Renew
J11647	Glen Huon Softball Club Rooms (Pavilion)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Pres/Renew
J11508	Land Purchase - Cadell Park		0	0	0	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	0	0	0
J11593	Burekup Tennis Courts & Rooms		0	0	0	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	0	0	0
J11620	Dardanup Equestrian Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Pres/Renew
J11621	Wells Recreation Reserve Sporting Hard Courts (C/fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11576	Eaton Skate Park (part C/fwd)	19	0	0	0	0	0	0	77,871	77,871	0	77,871	0	0	0	0	0	0	77,871	0	New/Impro
J11644	Pump Track Skate Park (C/fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11622	Eaton Bowling Club Room (C/fwd Artwork)	20	0	0	0	0	0	0	33,000	33,000	0	33,000	0	0	0	0	0	0	33,000	0	New/Impro
J11607	Eaton Oval Club Rooms	2	0	0	0	0	0	0	2,100,000	2,100,000	200,000	0	700,000	0	1,200,000	0	0	0	2,100,000	0	New/Impro
J11623	Eaton Oval Sporting Hard Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11639	Wells Recreation Reserve Change Rooms	17	0	0	0	0	0	0	1,095,076	1,095,076	0	0	0	56,335	1,038,741	0	0	1,095,076	0	New/Impro	
J11608	Eaton Tennis Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11609	Eaton Basketball Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
J11648	Burekup Pavilion		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	New/Impro
J11656	Sport Lighting	3	0	0	0	0	0	0	870,000	870,000	0	0	300,000	0	450,000	0	120,000	870,000	0	0	New/Impro
										4,175,947											
<b>Sch 11 - Eaton Recreation Centre</b>																					
J11801	Eaton Recreation Centre	4	0	0	0	0	0	0	300,000	300,000	200,000	0	0	0	100,000	0	0	300,000	0	0	New/Impro
J11657	ERC Car Park Light Poles	5	0	0	0	0	0	0	25,000	25,000	25,000	0	0	0	0	0	0	25,000	0	0	Pres/Renew
										325,000											
<b>Sch 12 - Depots</b>																					
J12011	Works Depot - Martin Pelusey (plus C/fwd)	13	0	0	0	0	0	0	10,780	10,780	0	10,780	0	0	0	0	0	10,780	0	0	Pres/Renew
J12012	Eaton Depot		0	0	0	0	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	0	0	0
										10,780											
<b>Sch 13 - Tourism</b>																					
J13003	Gnomesville Land Purchase		0	0	0	0	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	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	0	0	Pres/Renew
										0											
<b>Sch 14 - Administration Centres</b>																					
J14322	New Admin / Library Stage 2 - Detailed Design	1	0	0	90,109	13,516	0	0	12,093,291	12,196,916	6,093,291	0	6,000,000	0	0	0	0	12,093,291	103,625	0	New/Impro
J14321	Dardanup Office	6	0	0	0	0	0	0	25,000	25,000	25,000	0	0	0	0	0	0	25,000	0	0	Pres/Renew
J14325	Staff Design Costs - Other Building Construction - 57%	11	0	0	90,109	13,516	0	0	0	103,625	0	0	0	0	0	0	0	0	103,625	0	Combined
										12,325,541											
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>180,217</b>	<b>27,033</b>	<b>0</b>	<b>0</b>	<b>17,107,323</b>	<b>17,314,573</b>	<b>6,716,291</b>	<b>348,778</b>	<b>7,000,000</b>	<b>56,335</b>	<b>2,865,919</b>	<b>0</b>	<b>120,000</b>	<b>17,107,323</b>	<b>207,250</b>		

Budget Estimate  
2022/23  
LAND DEVELOPMENT & BUILDING CONSTRUCTION

Notes	Budget	Project	Further Information
1	\$12,196,916	New Admin / Library Stage 1 - Construction	New/Improvements
2	\$2,100,000	Eaton Oval Club Rooms	New/Improvements
3	\$870,000	Sport Lighting	New/Improvements
4	\$300,000	ERC - Stage 2 - Centre Renovation and Expansion Construction Works	New/Improvements
5	\$25,000	ERC - Car Park Light Poles	Pres/Renewals
6	\$25,000	Dardanup Office	Design and repair prior to renovations
7	\$50,000	Dardanup Hall	Roof Repair / Renovation Works
8	\$25,000	Dardanup Community Centre	Urgent Repairs
9	\$15,000	Ferguson Hall	Stump Replacement
10	\$25,000	CWA Hall	Roof Repair
11	\$103,625	J14325 Staff Design Costs - Other Building Construction - 57% Building Projects	
18	\$20,467	Upper Ferguson BFB Water Tank (80,000 Litre)	
	<u>\$15,756,008</u>		
<i>Carry Forward Projects</i>			
12	\$4,675	Joshua Crooked Brook BFB Station (Cfwd)	New/Improvements
13	\$10,780	Works Depot - Martin Pelusey (plus Cfwd)	Pres/Renewals
14	\$107,036	Charlotte St Toilets	New/Improvements
15	\$205,839	Dardanup Central Bushfire Station - Building (Cfwd) - Sealing to Building Surrounds	New/Improvements
16	\$15,486	Burekup Hall - Major Maintenance	Pres/Renewals
17	\$1,095,076	Wells Recreation Reserve Change Rooms	New/Improvements
19	\$77,871	Eaton Skate Park (part Cfwd)	New/Improvements
20	\$33,000	Eaton Bowling Club Room (Cfwd Artwork)	New/Improvements
21	\$8,802	Gnomesville Public Toilets Cfwd Artwork Installation	
	<u>\$1,558,565</u>		
	<b>\$ 17,314,573</b>	<b>Total Building Construction Projects</b>	
	\$17,019,682	New/Improvements	
	\$191,266	Preservation/Renewal	
	\$103,625	Staff Design Costs - Other Road Construction - 57% Building Projects (New)	
	<u>\$17,314,573</u>	<b>Total Building Construction Projects</b>	



2022/23

PARKS & RESERVES CONSTRUCTION EXPENDITURE

Job #	Description	Notes	Salaries	Overheads	Plant	Stores	Good &	TOTAL	P&G Reserve	C/fwd	Unspent	POS Trust	Grants/Contrib.	Spec Area Rate	Total Income	Net Cost	Sundry Notes	
			& Wages			Issues	Services			Project Reserve	SAR Reserve	OR Reserve						
			122%											11 2 3501	11 2 3009			
J11658	Glen Huon Blvd. - Tree Replacement	Renewals	1	0	0	0	0	40,000	40,000	40,000	0	0	0	0	0	40,000	0	Source: Parks & Reserves Asset Plan
J11659	Glen Huon Oval - Boomers fencing reinstatement	Upgrade	2	0	0	0	0	100,000	100,000	100,000	0	0	0	0	0	100,000	0	Source: Parks & Reserves Asset Plan
J11660	Watsons Reserve Drinking Fountain	Expansion	3	0	0	0	0	5,000	5,000	5,000	0	0	0	0	0	5,000	0	Source: Parks & Reserves Asset Plan
J11661	Eaton Foreshore Bore & Landscaping Improvements	Expansion	4	0	0	0	0	100,000	100,000	100,000	0	0	0	0	0	100,000	0	Source: Parks & Reserves Asset Plan
<i>Carry Forward Projects</i>																		
J11505	Eaton Foreshore - Boardwalk	Renewals	5	0	0	0	0	40,000	40,000	0	40,000	0	0	0	0	40,000	0	
J11573	Glen Huon Reserve Landscaping	Upgrade	6	0	0	0	0	16,019	16,019	5,000	3,745	0	0	7,274	0	16,019	0	
J11653	Dardanup Civic Precinct	Expansion	7	0	0	0	0	239,849	239,849	0	114,849	0	0	125,000	0	239,849	0	
J11650	East Millbridge POS - Stage 1	Expansion	8	0	0	0	0	123,466	123,466	0	48,466	0	0	75,000	0	123,466	0	
J11559	Cadell Park - Upgrade Shade Sails	Upgrade	9	0	0	0	0	23,400	23,400	0	0	0	23,400	0	23,400	0		
J11649	Cadell Park - Renew Play Structure & Soft Fall	Renewals	10	0	0	0	0	52,765	52,765	0	52,765	0	0	0	0	52,765	0	
J11575	Lofthouse Park & Playground	Renewals	11	0	0	0	0	68,158	68,158	0	68,158	0	0	0	0	68,158	0	
J11632	Eaton Boat Ramp	Expansion	12	0	0	0	0	18,000	18,000	0	0	0	0	18,000	0	18,000	0	
J11654	Dardanup Heritage Project - Interpretive Signs	Expansion	13	0	0	0	0	18,601	18,601	0	0	0	0	18,601	0	18,601	0	
<b>TOTAL</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>845,258</b>	<b>845,258</b>	<b>250,000</b>	<b>327,983</b>	<b>0</b>	<b>23,400</b>	<b>243,875</b>	<b>0</b>	<b>845,258</b>	<b>0</b>	

2022/23

**PARKS & RESERVES CONSTRUCTION EXPENDITURE**

	Notes			
PRAMP	1	Glen Huon Blvd. - Tree Replacement	40,000	Renewals 404,486 Expansion/Upgrade
PRAMP	2	Glen Huon Oval - Boomers fencing reinstatement	100,000	Upgrade 440,772 Renewals
PRAMP	3	Watsons Reserve Drinking Fountain	5,000	Expansion 845,258 Per PRAMP (excl Carry Forwards)
PRAMP	4	Eaton Foreshore Bore & Landscaping Improvements	100,000	Expansion
<i>Cfwd</i>	5	<i>Eaton Foreshore - Renew Collie River Boardwalk</i>	<i>40,000</i>	<i>Renewals</i>
<i>Cfwd</i>	6	<i>Glen Huon Reserve Landscaping</i>	<i>16,019</i>	<i>Upgrade</i>
<i>Cfwd</i>	7	<i>Dardanup Civic Precinct</i>	<i>239,849</i>	<i>Renewals</i>
<i>Cfwd</i>	8	<i>East Millbridge POS - Stage 1</i>	<i>123,466</i>	<i>Expansion</i>
<i>Cfwd</i>	9	<i>Cadell Park - Upgrade Shade Sails</i>	<i>23,400</i>	<i>Upgrade</i>
<i>Cfwd</i>	10	<i>Cadell Park - Renew Play Structure &amp; Soft Fall; 2 x Bin Surround</i>	<i>52,765</i>	<i>Renewals</i>
<i>Cfwd</i>	11	<i>Lofthouse Park - Renew Playground</i>	<i>68,158</i>	<i>Renewals</i>
<i>Cfwd</i>	12	<i>Eaton Boat Ramp - Install Wash Down Bay</i>	<i>18,000</i>	<i>Expansion</i>
<i>Cfwd</i>	13	<i>Dardanup Heritage Project - Interpretive Signs</i>	<i>18,601</i>	<i>Expansion</i>
			<u>845,258</u>	

**VEHICLE ACQUISITIONS EXPENDITURE**

Account			2022/23 Budget Estimate
Number			\$
05 3 1002	<b>Schedule 5 - Fire Prevention</b>		0
	BFB Appliance		0
05 3 3002	<b>Schedule 5 - Ranger Services</b>		0
	Ute Senior Ranger 1	DA8222	0
	Ute Ranger 2	DA9287	0
07 3 4002	<b>Schedule 7 - Health Administration</b>		0
	Principal EHO	DA9605	0
08 3	<b>Schedule 8 - Culture &amp; Community Services</b>		0
	MP&CE	DA997 (Was: 1CUW501)	0
10 3 6002	<b>Schedule 10 - Town Planning</b>		0
	Director Sustainable Development	DA10408	0
	Manager Development Services	DA004	0
	Principal Planning Officer	DA329	0
11 3 3003	<b>Schedule 11 - Parks &amp; Reserves</b>		0
	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)	(40,000)
	Works Crew Cab Ute	DA995 (Was: DA9136)	0
	Works Cab Chassis Ute	DA648	(40,000)
	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	0
	3T Truck	DA9581	0
	3T Truck		0
	Hydraulic Brush Grapple (P056B)		0
	Forklift 2.5T (SV036)		0
	Slasher		0
			(80,000)
11 3 4007	<b>Schedule 11 - Recreation Centre</b>		0
	Manager	DA 563	0
12 3 2003	<b>Schedule 12 - Transport</b>		0
	Fuel Ute	DA8200	0
	Ute Public Works Supervisor	DA613 (Was: DA8170)	0
	Works Ute	DA588	0
	Tray Top Truck	DA8457	0
	Handyman Ute	DA988 (Was: DA8514)	0
	Tip Truck	DA628	0
	Tip Truck	DA9513	0
	Tip Truck	DA325	0
	Trailer	1TNK239	0
	Trailer	1TMX 106	0
	Trailer	1TMX103	0
	Trailer	DA4311	0
	Trailer	1TCK914	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
			0

**VEHICLE ACQUISITIONS EXPENDITURE**

Account			2022/23 Budget Estimate
Number			
13 3 2001	<b>Schedule 13 - Building Control</b>		
Ute	Principal Building Surveyor	DA8673	0
			0
14 3 2001	<b>Schedule 14 - Administration Overheads</b>		
	CEO	ODA	0
	Director Corp & Comm Services	DA10181	0
	Manager Information Services	DA9668	0
	Manager Gov & HR Services	008 DA	0
	Manager Financial Services	DA0	0
	Manager Community Services	DA563	0
			0
14 3 4001	<b>Schedule 14 - Public Works Overheads</b>		
	Director Engineering Services	DA017	0
	Manager - Infra. Planning & Design	DA1314	0
Ute	Engineering Compliance Officer	DA9376	0
	Manager - Operations	DA955	0
Ute	Development Engineer	DA429	0
	Manager - Assets	DA 10091	0
			0
			(80,000)

**PLANT & EQUIPMENT  
ACQUISITIONS EXPENDITURE**

Account Number	Description	2022/23 Budget Estimate
		\$
05 3 1001	Schedule 5 - Fire Prevention (DFES Funded) Nil	0
		0
05 3 2001	Schedule 5 - Fire Prevention (DFES Funded \$1,000 - \$2,999)	0
		0
10 3 1001	Schedule 10 - Sanitation / Refuse Site Refuse Bins Indexed - Growth Recycling Bins /3 Bins System Indexed - Growth	0 0
		0
11 3 3002	Schedule 11 - Parks & Reserves Small Plant & Equipment Plan	0
		0
12 3 2006	Schedule 12 - Roads Sundry Equipment	0
		0
		0
	<b>TOTAL</b>	<b>0</b>

**FURNITURE & FITTINGS  
ACQUISITIONS EXPENDITURE**

Account Number	Description		2022/23 Budget Estimate
			\$
04 3 1001	<b>Schedule 4 - Members of Council</b> Meeting equipment for Chambers Sundry Furniture & Equipment	New	0 (5,000) (5,000)
04 3 2001	<b>Schedule 4 - Governance</b> Nil		0 0
05 3 3001	<b>Schedule 5 - Ranger Services</b> Nil		0 0
05 3 4001	<b>Schedule 5 - Ranger Services</b> Nil		0 0
07 3 1001	<b>Schedule 7 - Infant Health</b> Nil		0 0
07 3 4001	<b>Schedule 7 - Health Administration</b> Nil		0 0
07 3 5001	<b>Schedule 7 - Pest Control</b> Nil		0 0
07 3 7001	<b>Schedule 7 - Other Health</b> Dust Meter		0 0
08 3 2001	<b>Schedule 8 - Education</b> Nil		0 0
08 3 7001	<b>Schedule 8 - Other Welfare</b> Nil		0 0
10 3 6001	<b>Schedule 10 - Town Planning</b> Nil		0 0
11 3 1001	<b>Schedule 11 - Public Halls</b> Nil		0 0
11 3 4002	<b>Schedule 11 - Recreation Centre</b> Equipment per 10yr Recreation Centre Asset Plan Equipment per 10yr Recreation Centre Asset Plan	Renewal New	0 0 0
11 3 6001	<b>Schedule 11 - Library - Eaton</b> Furniture	Renewal	0 0

**FURNITURE & FITTINGS  
ACQUISITIONS EXPENDITURE**

Account Number	Description	2022/23 Budget Estimate
		\$
11 3 7001	Schedule 11 - Library - Dardanup Nil	0
		0
11 3 9001	Schedule 11 - Other Culture Nil	0
		0
13 3 2003	Schedule 13 - Building Control Nil	0
		0
14 3 2003	Schedule 14 - Administration Overheads	
	IT Equipment per 10 Year IT Asset Plan	Renewal (153,382)
	Office / Library IT Expenditure	New 0
	Furniture & Equipment	New (5,000)
		(158,382)
14 3 4004	Schedule 14 - Public Works Overheads	
	Survey Equipment	0
	Sundry Furniture & Equipment	New (5,000)
		(5,000)
		0
		0
<b>TOTAL</b>		<b>(168,382)</b>

**TRANSFER TO RESERVES  
EXPENDITURE**

Account	Description	2022/23 Budget Estimate	Notes
Number			
		\$	
03 3 1005	<b>Asset / Rates Revaluation Reserve</b>		
	Asset / Rates Revaluation Reserve	70,000	
	Reserve Interest Allocation	865	Interest Revenue per GL 03 2 1007
		70,865	
04 3 1003	<b>Election Expenses Reserve</b>		
	Council Elections - Transfer to Reserve	25,000	
	Reserve Interest Allocation	63	
		25,063	
10 3 6003	<b>Town Planning Consultancy Reserve</b>		
	Town Planning Consultancy Reserve - Transfer to Reserve	10,000	
	Reserve Interest Allocation	152	
		10,152	
10 3 6005	<b>Council Land Development Reserve</b>		
	Council Land Development Reserve	10,000	
	Reserve Interest Allocation	96	
		10,096	
10 3 6006	<b>Strategic Planning Studies Reserve</b>		
	Strategic Planning Studies Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	491	
		5,491	
10 3 6007	<b>Wanju Developer Contribution Plan Reserve</b>		
	Wanju Developer Contribution Plan Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	2,397	
		2,397	
11 3 1004	<b>Building Maintenance Reserve</b>		
	Building Maintenance Reserve	6,600,000	Source: 10 Year Building Asset Management F
	LRCI Funding	352,834	
	Reserve Interest Allocation	16,583	
		6,969,417	
11 3 3008	<b>Parks &amp; Reserves Upgrades Reserve</b>		
	Parks & Reserves Upgrades Reserve - Transfer to Reserve	200,000	Source: 10 Year Parks and Reserves
	Reserve Interest Allocation	720	
		200,720	Asset Management Plan
11 3 3010	<b>Sale of Land Reserve</b>		
	Sale of Land Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	12,668	
		12,668	
11 3 4004	<b>Eaton Recreation Centre - Equipment Reserve</b>		
	Eaton Recreation Centre - Equipment Reserve - Transfer to Reserve	80,000	
	Reserve Interest Allocation	1,649	
		81,649	
12 3 1004	<b>Road Construction &amp; Major Maintenance Reserve</b>		
	Road Construction & Major Maintenance Reserve - Transfer to Reserve	900,000	Source: Road Asset Management Plan
	Reserve Interest Allocation	3,407	
		903,407	
12 3 1013	<b>Pathways Reserve</b>		
	Pathways - Transfer to Reserve	100,000	Source: Pathways Asset Management Plan
	Reserve Interest Allocation	767	
		100,767	
12 3 1014	<b>Storm Water Reserve</b>		
	Storm Water Reserve - Transfer to Reserve	25,000	Source: Storm Water Asset Management Plan
	Reserve Interest Allocation	997	
		25,997	
12 3 2005	<b>Plant &amp; Engineering Equipment Reserve</b>		
	Plant Reserve - Transfer to Reserve	126,000	
	Reserve Interest Allocation	2,803	
		128,803	



**TRANSFER TO RESERVES  
EXPENDITURE**

Account	Description	2022/23 Budget Estimate	Notes
Number			
14 3 2016	<b>Information Technology Reserve</b>	\$	
	Information Technology Reserve - Transfer to Reserve	400,000	
	Reserve Interest Allocation	3,063	
		403,063	
14 3 2013	<b>Accrued Salaries Reserve</b>		
	Accrued Salaries Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	2,719	
		7,719	
14 3 2010	<b>Employee Leave Entitlements Reserve</b>		
	Employee Leave Entitlements Reserve - Transfer to Reserve	500	Purchased Leave
	Reserve Interest Allocation	265	
		765	
14 3 2017	<b>Employee Relief Reserve</b>		
	Employee Relief Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	987	
		5,987	
14 3 2011	<b>Executive &amp; Compliance Vehicle Reserve</b>		
	Executive & Compliance Vehicle Reserve - Transfer to Reserve	95,000	
	Reserve Interest Allocation	1,069	
		96,069	
12 3 1016	<b>Carried Forward Projects Reserve</b>		
	Nil	300,000	
	Reserve Interest Allocation	7,484	
		307,484	
03 3 1003	<b>Unspent Grants Reserve</b>		
	Prepaid 23/24 LGGC Financial Assistance Grant - Forecast to be received June 2023	492,046	
	Prepaid 23/24 LGGC Financial Assistance Grant Local Roads - Forecast to be received June 2023	269,094	
	Reserve Interest Allocation	3,366	
		764,505	
14 3 2018	<b>Unspent Loan Funds Reserve</b>		
	Unspent Wanju Loan reallocated to Unspent Loan Funds Reserve	182,000	
	Reserve Interest Allocation	0	
		182,000	
10 3 1004	<b>Refuse Site Environmental Works Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	458	
		458	
12 3 1017	<b>Contribution to Works Reserve</b>		
	Developer Contributions to Works	0	12 2 1510
	Reserve Interest Allocation	5,006	
		5,006	
12 3 1018	<b>Road Safety Programs Reserve</b>		
	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	145	
		145	
12 3 1019	<b>Collie River (Eaton Drive) Bridge Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	2,350	
		2,350	
12 3 1020	<b>Eaton Drive - Access Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
12 3 1021	<b>Eaton Drive - Scheme Construction Reserve</b>		
	Nil	0	
	Reserve Interest Allocation	0	
		0	

**TRANSFER TO RESERVES  
EXPENDITURE**

Account Number	Description	2022/23 Budget Estimate	Notes
		\$	
10 3 1008	<b>Refuse &amp; Recycling Bin Replacement Reserve</b> Refuse, Recycling & FOGO Bin Replacements Reserve Interest Allocation	5,000 27 5,027	
10 3 1005	<b>Recycling Education Reserve</b> Recycling Education Expenditure Reserve Interest Allocation	10,000 117 10,117	
03 3 1004	<b>Unspent Specified Area Rate - Bulk Waste Collection Reserve</b> Nil Reserve Interest Allocation	0 477 477	
03 3 1002	<b>Unspent Specified Area Rate - Eaton Landscaping</b> Unspent SAR Eaton Landscaping Reserve Interest Allocation	100,000 1,263 101,263	Refer Parks & Reserves Construction
13 3 2002	<b>Swimming Pool Inspection Reserve</b> Nil Reserve Interest Allocation	0 24 24	
10 3 5001	<b>Environmental Projects Reserve</b> Nil Reserve Interest Allocation	0 0 0	
13 3 2005	<b>Tourism Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 64 64	
05 3 2002	<b>Fire Control Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 63 63	
11 3 1013	<b>Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 2 2	
11 3 3016	<b>Eaton Public Open Space Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 0 0	
11 3 3015	<b>Dardanup Public Open Space Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 0 0	
11 3 3014	<b>Burekup Public Open Space Reserve</b> Transfer to Reserve Reserve Interest Allocation	0 394 394	
<b>TOTAL</b>		<b>10,440,476</b>	

**TRANSFER FROM RESERVES  
INCOME**

Account Number	Description	2022/23 Budget Estimate	Notes
03 4 1002	<b>Asset / Rates Revaluation Reserve</b> Asset / Rates Revaluation Reserve Reserve Interest	25,602 0 25,602	Refer Expenditure GL 03 1 1005
04 4 1001	<b>Election Expenses Reserve</b> Nil	0 0	Refer Expenditure GL 04 1 1501
10 4 6002	<b>Town Planning Consultancy Reserve</b> Town Planning Consultancy Reserve      Sports Precinct Plan - Eaton	20,000 0 20,000	Refer Expenditure GL 11 1 3505 & Expenditure GL 10 1 6503 (part of)
10 4 6005	<b>Council Land Development Reserve</b> Sundry Other	5,000 0 5,000	Refer Expenditure GL 10 1 6506 Refer Expenditure GL 10 1 6506
10 4 6006	<b>Strategic Planning Studies Reserve</b> Strategic Planning Studies Reserve Strategic Planning Studies Reserve      Asset Condition Reports	7,500 0 7,500	Refer Expenditure GL 04 1 2506 (part of) Refer Expenditure GL 12 1 1504 (part of)
10 4 6007	<b>Wanju Developer Contribution Plan Reserve</b> Transfer from Reserve      Wanju Expenditure	430,000 430,000	Refer Expenditure GL 10 1 6503
11 4 1001	<b>Building Maintenance Reserve</b> Building Maintenance Reserve - Transfer from Reserve	6,716,291 6,716,291	
11 4 3001	<b>Parks &amp; Reserves Upgrades Reserve</b> Parks & Reserves Upgrades Reserve - Transfer from Reserve	250,000 250,000	
11 4 3011	<b>Sale of Land Reserve</b> Sale of Land Reserve - Lot 501 Land acquisition cost (New Admin/Library Building)	1,000,000 1,000,000	
11 4 4002	<b>Eaton Recreation Centre - Equipment Reserve</b> Eaton Recreation Centre - Equipment Reserve - Transfer from Reserve	47,739 47,739	ERC F&Fitt + Leased Equip Orig Budget
12 4 1002	<b>Road Construction &amp; Major Maintenance Reserve</b> Road Construction Program Bus Shelters	713,470 0 713,470	
12 4 1006	<b>Pathways</b> Pathways - Transfer from Reserve	83,000 83,000	Pathway Capital & Renewal
12 4 1007	<b>Storm Water Reserve</b> Transport Construction - Drainage	104,726 104,726	
12 4 1008	<b>Plant &amp; Engineering Equipment Reserve</b> Plant Reserve - Transfer from Reserve      DA993 / DA648 C/fwds (Del Oct 22)	55,000 55,000	C/Fwds from 21/22 (Del Oct 22)
14 4 2010	<b>Information Technology Reserve</b> Information Technology Reserve - Transfer from Reserve	495,810 495,810	
14 4 2011	<b>Accrued Salaries Reserve</b> Accrued Salaries Reserve - Transfer from Reserve	5,000 5,000	

**TRANSFER FROM RESERVES  
INCOME**

Account Number	Description	2022/23 Budget Estimate	Notes
14 4 2005	<b>Employee Leave Entitlements Reserve</b> Purchased Leave per Policy	0	
		0	
14 4 2012	<b>Employee Relief Reserve</b> Employee Relief Reserve	5,000	
		5,000	
14 4 4007	<b>Executive &amp; Compliance Vehicle Reserve</b> Executive & Compliance Vehicle Reserve - Transfer from Reserve	0	
		0	
12 4 1010	<b>Carried Forward Projects Reserve</b> Building Construction Transport Construction Parks & Reserves - Carry Forwards (Post LTFP) Public Art Project J11902 - Carry Forward from 2021/22	348,778 839,621 327,983 10,033 500,000	LTFP/Carried Forward Projects   LTFP/Carried Forward Projects
		2,026,415	
03 4 1003	<b>Unspent Grants Reserve</b> LGGC Financial Assistance Grants - Prepaid in 21/22 FY for 22/23 Expenditure LGGC Local Road Grant - Prepaid in 21/22 FY for 22/23 Expenditure Transport Construction Building Construction	492,046 269,094 646,000 56,335	
		1,463,474	
N/A	<b>Unspent Royalties for Regions Grant Reserve</b> Nil	0	
		0	
14 4 2013	<b>Unspent Loan Funds Reserve</b> Unspent Loan Funds Reserve - Transfer from Reserve	0	
		0	
10 4 1001	<b>Refuse Site Environmental Works Reserve</b> Refuse Site Environmental Works Reserve - Transfer from Reserve	0	
		0	
12 4 1011	<b>Contribution to Works Reserve</b> Nil	0	
		0	
	<b>Road Safety Programs Reserve</b> Nil	0	
		0	
12 4 1012	<b>Collie River (Eaton Drive) Bridge Construction Reserve</b> Eaton Drive - Extension of 2nd Carriage Way (J12902) Eaton Drive - Pathways funded JTPS (J12674/J12675) Eaton Drive Scheme Expenditure - Scheme Refunded	250,000 0 0 0	19.6% Contract Liab Movement Refer Expenditure GL 12 1 1505
		250,000	
12 4 1013	<b>Eaton Drive - Access Construction Reserve</b> Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12657)	0 0 0	26.3% Refer Expenditure GL 12 1 1505
		0	
12 4 1014	<b>Eaton Drive - Scheme Construction Reserve</b> Eaton Drive Scheme Expenditure - Scheme Refunded Eaton Drive - Extension of 2nd Carriage Way (J12902)	0 0 0	54.1% Refer Expenditure GL 12 1 1505 Contract Liab Movement
		0	
10 4 1002	<b>Refuse &amp; Recycling Bin Replacement Reserve</b> Transfer from Reserve	0	
		0	

**TRANSFER FROM RESERVES  
INCOME**

Account Number	Description	2022/23 Budget Estimate	Notes
10 4 1003	<b>Recycling Education Reserve</b> Waste Education Expenses	11,385	Refer Expenditure GL 10 1 1005
		11,385	
10 4 1004	<b>Unspent Specified Area Rate - Bulk Waste Collection Reserve</b> Nil	0	
		0	
11 4 3012	<b>Unspent Specified Area Rate - Eaton Landscaping</b> Unspent SAR Funded Capital Projects (from prior years)	0	Parks & Reserves Construction
		0	
13 4 2001	<b>Swimming Pool Inspection Reserve</b> Swimming Pool Inspections	0	
		0	
10 4 5002	<b>Environmental Projects Reserve</b> Nil	0	
		0	
13 4 1001	<b>Tourism Reserve</b> Nil	0	
		0	
05 4 1001	<b>Fire Control Reserve</b> Nil	0	
		0	
11 4 1004	<b>Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve</b> Consultant Expenditure for Dardanup Expansion Building Construction          Wells Recreation Reserve Clubrooms	0	Refer Expenditure: 10 1 6503 J11639
		0	
11 4 3002	<b>Eaton Public Open Space Reserve</b> Transfer from Reserve    Parks & Reserves Construction Transfer from Reserve    Building Construction	0	
		0	
11 4 3013	<b>Dardanup Public Open Space Reserve</b> Transfer from Reserve	0	
		0	
11 4 3014	<b>Burekup Public Open Space Reserve</b> Transfer from Reserve	0	
		0	
<b>TOTAL</b>		<b>13,715,412</b>	

**Appendix A**

**Interest Expense - Borrowings**

				2022/23
<b>Existing Loans</b>	Sch	GL Allocation	Loan #	
Eaton Rec Ctr	11	11 1 4033	59	4,385
Gravel Pit Purchase	13	13 1 8001	61	2,139
Eaton Office Extension	14	14 1 2032	65	2,332
Depot Land Purchase	12	12 1 1007	66	14,966
Glen Huon Oval Club Rooms	11	11 1 3011	69	33,428
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6024	70	22,079
2021/22 Three Bins System	10	10 1 1026	71	5,905
<b>Total Existing Loans</b>				<b>85,234</b>
<b>Proposed Loans</b>				
Administration Centre - Eaton	14	14 1 2043	New	62,715
2022/23 BAMP Loans - Pratt Road Clubrooms	11	New GL	New	5,226
2022/23 BAMP Loans - Sport Lighting	11	New GL	New	5,226
<b>Total Proposed Loans</b>				<b>73,168</b>
<b>Total Borrowing Interest Expense</b>				<b>158,402</b>

**Interest Revenue - Self Supporting Loan Reimbursements**

	Sch	GL Allocation	Loan #	
<b>Self Supporting Loan Revenue</b>				
Nil				
<b>Total SSL Revenue</b>				<b>0</b>

**State Govt Guarantee Fee - Borrowings**

	Sch	GL Allocation	Loan #	
<b>Existing Loans</b>				
Eaton Rec Ctr	11	11 1 4050	59	356
Gravel Pit Purchase	13	13 1 8003	61	210
Eaton Office Extension	14	14 1 2044	65	318
Depot Land Purchase	12	12 1 1008	66	2,544
Glen Huon Oval Club Rooms	11	11 1 3012	69	5,946
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	New GL	70	4,659
2021/22 Three Bins System	10	10 1 1027	71	1,916
<b>Total Existing Loans</b>				<b>15,951</b>
<b>Proposed Loans</b>				
Administration Centre - Eaton	14	1412044	New	22,085
2022/23 BAMP Loans - Pratt Road Club Rooms	11	New GL	New	1,840
2022/23 BAMP Loans - Sport Lighting	11	New GL	New	1,840
<b>Total Proposed Loans</b>				<b>25,766</b>
<b>Total Borrowing Govt Guarantee Fee</b>				<b>41,717</b>

**State Govt Guarantee Fee Revenue - Borrowings**

	Sch	GL Allocation	Loan #	
<b>Self Supporting Loan Revenue</b>				
Nil	11	11 2 3007	N/A	0
<b>Total SSL Govt Guarantee Fee Revenue</b>				<b>0</b>

**Appendix A - Continued**

**Interest Expense - Leases**

				2022/23
Existing Leases	Sch	GL Allocation	Lease #	
<b>Law, Order, Public Safety</b>				
<b>- Fire Prevention</b>				
Lease Interest - Fire Prevention - Motor Vehicles	5	05 1 1006		0
<b>Community Amenities</b>				
<b>- Sanitation - Household</b>				
Lease interest - Sanitation / Household - Land	10	10 1 1023	2	239
<b>Recreation and Culture</b>				
<b>- Eaton Recreation Centre</b>				
Lease Interest - Eaton Recreation Centre - Furniture & Equipment	11	11 1 4052	12, 18	955
<b>- Eaton Community Library</b>				
Lease Interest - Eaton Community Library - Furniture & Equipment	11	11 1 6024		0
<b>Transport</b>				
<b>- Streets, Roads, Bridges, Depots (Transport)</b>				
Lease Interest - Transport - Furniture & Equipment	12	12 1 1010		0
<b>Other Property and Services</b>				
<b>- Administration Overheads</b>				
Lease Interest - Administration Overheads - Buildings	14	14 1 2045	1	843
Lease Interest - Administration Overheads - Furniture & Equipment	14	14 1 2046	Various	2,821
<b>- Public Works Overheads</b>				
Lease Interest - Public Works Overheads - Furniture & Equipment	14	14 1 4031		0
<b>Total Existing Leases</b>				<b>4,858</b>
<b>Proposed Leases</b>				
Nil				0
<b>Total Proposed Leases</b>				<b>0</b>
<b>Total Lease Interest Expense</b>				<b>4,858</b>

## Appendix B

Budget Estimate  
2022/23

### PLANT OPERATIONAL EXPENDITURE

Plant #	Rego	Description		Fuel & Oil	Tyres	Parts & Repairs	Repair Wages	Licenses	Insurance	Dep'n	Total
<b>Sch 5 - Animal Control</b>											
P012A	DA8222	Compliance	Senior Ranger 1	3,200	500	2,500	0	378	420	3,300	10,298
P017A	DA9287	Compliance	Ranger 2	3,200	500	2,500	0	378	239	3,300	10,117
											20,415
<b>Sch 7 - Health Administration</b>											
P021A	DA 9605	Compliance	PEHO	2,250	500	1,000	0	378	326	3,000	7,454
											7,454
<b>Sch 8 - Culture &amp; Community Services</b>											
P015A	DA 997 (Was: 1CUW501)	Executive	MP&CE	2,000	250	750	0	378	349	3,600	7,327
											7,327
<b>Sch 10 - Town Planning</b>											
P031A	DA 10408	Executive	Director SD	3,500	500	1,000	0	378	493	3,500	9,371
P023A	DA 329	Compliance	Princ PO	2,150	250	1,000	0	378	334	3,300	7,412
P003A	DA 004	Executive	MDS	2,150	250	1,000	0	378	434	3,300	7,512
											24,295
<b>Sch 11 - Recreation Centre</b>											
P027A	DA 563	Compliance	MRC	2,200	250	500	0	353	367	4,000	7,670
											7,670
<b>Sch 13 - Building Control</b>											
P014A	DA 8673	Compliance	PBS	2,000	250	250	0	378	416	3,300	6,594
											6,594
<b>Sch 14 - Administration Overheads</b>											
P001A	0 DA	CEO	CEO	3,000	1,000	1,500	0	391	692	7,500	14,083
P029A	DA 10181	Executive	DCEO	3,000	1,000	1,500	0	391	597	7,500	13,988
P022A	DA 9668	Executive	MIS	2,500	750	1,250	0	378	434	3,200	8,512
P026A	008 DA	Executive	MG&HR	2,500	750	1,250	0	378	469	3,200	8,547
P007A	DA 0	Executive	MFS	2,500	750	1,250	0	353	366	3,200	8,419
											53,549
<b>Sch 14 - Public Works Overheads - Vehicles</b>											
P008A	DA 017	Executive	DI	3,500	250	500	0	391	600	6,500	11,741
P002A	DA 955	Compliance	M Operations	3,500	500	500	0	391	444	3,500	8,835
P004A	DA 1314	Compliance	M IP&D	2,500	500	500	0	378	435	3,500	7,813
P010A	DA 613 (Was: DA 8170)	Compliance	PWS	4,000	500	500	0	378	484	4,000	9,862
P011A	DA 005	Compliance	P&ES	5,500	500	750	0	378	370	3,000	10,498
P020A	DA 9376	Compliance	ECO	3,000	250	500	0	353	370	3,000	7,473
P024A	DA 429	Compliance	Proj Dev Eng	2,000	250	500	0	353	340	3,300	6,743
P028A	DA 10091	Compliance	M Assets	2,000	250	500	0	378	377	3,300	6,805
											69,769
<b>Sch 14 - Public Works Overheads - Sundry Plant</b>											
P050A	N/A	Sundry Plant & Trailers		15,000	500	20,000	20,000	475	6,644	7,410	70,029
											70,029
<b>Allocated to Schedules</b>				<b>77,150</b>	<b>11,000</b>	<b>41,500</b>	<b>20,000</b>	<b>8,742</b>	<b>16,000</b>	<b>92,710</b>	<b>267,102</b>



## Appendix B

Budget Estimate  
2022/23

### PLANT OPERATIONAL EXPENDITURE

<b>Parks &amp; Gardens</b>										
P053A	DA988 (Was: DA 8514)	Maintenance Storeperson	2,000	500	2,000	200	378	377	3,200	<b>8,655</b>
P059A	DA 9781	Tractor - Eaton	2,000	500	6,000	1,000	378	557	6,000	<b>16,435</b>
P064A	DA 996 (Was: DA 9279)	Ute	4,000	500	2,000	200	378	246	3,500	<b>10,824</b>
P067A	DA 9219	Truck	2,000	500	2,000	200	378	588	7,500	<b>13,166</b>
P068A	DA 993 (Was: DA 9406)	Ute	3,500	500	2,000	200	378	225	3,200	<b>10,003</b>
P069A	DA 995 (Was: DA 9136)	Ute	4,000	500	1,500	200	378	398	3,500	<b>10,476</b>
P070A	DA 9429	Ride on Mower	2,500	500	7,000	1,200	378	376	5,800	<b>17,754</b>
P071A	DA 9581	Truck	2,500	500	2,000	500	378	502	4,300	<b>10,680</b>
P072A	DA 648	Ute	2,500	500	2,000	200	378	186	2,500	<b>8,264</b>
P073A	DA994 (Was: DA 10214)	Ute	3,500	250	500	200	378	353	3,000	<b>8,181</b>
<b>New</b>	TBA	3T Truck								<b>0</b>
										<b>114,438</b>
<b>Transport</b>										
P051A	DA 8200	Ute	3,500	250	1,000	200	378	355	3,000	<b>8,683</b>
P052A	DA 588	Ute	3,500	250	1,250	200	378	382	3,000	<b>8,960</b>
P054A	DA 9774	Grader	7,000	750	10,000	200	378	1,955	30,000	<b>50,283</b>
P055A	DA 698	Grader	7,000	750	10,000	200	378	2,025	34,126	<b>54,479</b>
P056A	DA 873	Loader	11,000	1,500	15,000	200	378	1,814	30,000	<b>59,892</b>
P057A	DA 628	Truck	9,000	750	7,000	200	378	1,049	15,000	<b>33,377</b>
P058A	DA 325	Truck	8,000	750	7,000	200	378	917	15,000	<b>32,245</b>
P062A	DA 8457	Maintenance Truck	4,000	750	5,000	400	378	981	7,000	<b>18,509</b>
P065A	DA 9513	Maintenance Truck	8,000	750	4,000	400	378	1,659	9,000	<b>24,187</b>
P074A	DA987 (Was: DA 10440)	Mini Excavator	3,000	500	2,500	200	378	569	2,500	<b>9,647</b>
P075A	DA 2833	Backhoe Loader	2,500	750	8,000	500	378	1,814	20,000	<b>33,942</b>
										<b>334,204</b>
<b>Allocated to Works</b>			<b>95,000</b>	<b>12,500</b>	<b>97,750</b>	<b>7,000</b>	<b>7,938</b>	<b>17,328</b>	<b>211,126</b>	<b>448,642</b>
<b>TOTAL PLANT</b>										
			<b>172,150</b>	<b>23,500</b>	<b>139,250</b>	<b>27,000</b>	<b>16,680</b>	<b>33,328</b>	<b>303,836</b>	<b>715,744</b>

## Appendix C

Budget Estimate 2022/23											
BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE											
Job #	Description	Salaries & Wages		Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
		278%									
<b>Sch 7 - Health Administration</b>											
J07001	Eaton Family Centre	100	278	0	0	1,000	1,253	0	0	3,801	6,432
											6,432
<b>Sch 8 - Senior Citizens Centres</b>											
J08001	Eaton Sen. Citiz Centre - DO NOT USE	0	0	0	0	0	0	0	0	0	0
											0
<b>Sch 10 - Refuse Sites</b>											
J10201	Banksia Road Refuse Site	86,680	240,703	0	0	40,000	8,052	0	0	257	375,692
J10203	Recycling Facility	0	0	0	0	100	0	0	0	0	100
											375,792
<b>Sch 10 - Public Conveniences</b>											
J10001	Eaton Foreshore Toilets	4,200	11,663	0	0	3,700	206	0	0	274	20,043
J10002	Watson Street Reserve Toilets	2,400	6,665	0	0	1,000	0	0	443	0	10,507
J10003	Eaton Tennis Toilets	100	278	0	0	250	0	0	0	0	628
J10004	Ferguson Hall Toilets	100	278	0	0	250	0	0	0	0	628
J10005	Dardanup Oval Toilets	2,500	6,942	0	0	1,000	0	0	0	225	10,668
J10006	Burekup Tennis Toilets	2,200	6,109	0	0	1,000	0	0	0	0	9,309
J10007	Wellington Mills Toilets	4,000	11,108	0	0	1,000	604	0	0	111	16,823
J10008	Millbridge Toilets	1,600	4,443	0	0	500	0	0	0	0	6,543
J10009	Don Hewison Centre Public Toilets	1,500	4,165	0	0	250	0	0	0	135	6,051
J10020	Vandalism - Public Conveniences	300	833	0	0	500	0	0	0	0	1,633
J10021	Gnomesville Public Toilets	2,000	5,554	0	0	2,000	0	0	0	0	9,554
											92,386
<b>Sch 11 - Public Halls &amp; Civic Centres</b>											
J11001	Eaton Hall	200	555	0	0	800	604	0	479	2,399	5,038
J11002	Dardanup Hall	5,500	15,273	0	0	10,500	1,514	0	3,543	4,281	40,611
J11003	Burekup Hall	250	694	0	0	3,000	0	0	0	3,377	7,321
J11004	Ferguson Hall	1,500	4,165	0	0	2,000	0	0	0	1,689	9,354
J11005	Waterloo Hall	100	278	0	0	250	0	0	0	1,439	2,067
J11006	Dardanup Community Centre	2,050	5,693	0	0	3,000	0	0	0	1,896	12,639
J11007	Don Hewison Centre	1,000	2,777	0	0	2,000	937	0	1,285	659	8,658
J11008	CWA Hall	400	1,111	0	0	500	0	0	0	531	2,542
J11015	Vandalism - Halls	300	833	0	0	500	0	0	0	0	1,633
J11016	Graffiti Removal	300	833	0	0	500	0	0	0	0	1,633
J11017	Eaton Depot (Leased)	150	417	0	0	1,000	0	0	0	549	2,115
											93,612
<b>Sch 11 - Libraries</b>											
J11655	Eaton Community Library (Sanford Way)	500	1,388	0	0	5,000	635	0	1,285	2,351	11,159
NEW	Eaton Community Library (New Admin Building)	0	0	0	0	0	0	0	0	0	0
											11,159
<b>Sch 11 - Sporting Facilities</b>											
J11050	Eaton Football Club Rooms (Pratt Road)	250	694	0	0	1,000	0	0	5,295	1,548	8,787
J11051	Softball Association Club Rooms	250	694	0	0	2,000	0	0	0	5,072	8,017
J11052	Eaton Tennis & Basket Ball Courts & Rooms	250	694	0	0	500	0	0	0	902	2,346
J11053	Eaton Bowling Club	250	694	0	0	7,820	0	0	0	7,129	15,893
J11054	Dardanup Oval Club Rooms	200	555	0	0	2,400	0	0	0	2,963	6,118
J11055	Burekup Tennis Courts	0	0	0	0	1,000	0	0	0	504	1,504
J11056	Dardanup Equestrian Centre	0	0	0	0	1,000	0	0	0	1,807	2,807
J11057	Glen Huon Club Room - Football	700	1,944	0	0	5,000	(444)	0	0	5,076	12,277
J11058	Glen Huon Change Rooms - Football	1,000	2,777	0	0	2,500	0	0	0	3,886	10,163
											67,911

## Appendix C

Budget Estimate 2022/23												
BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE												
Job #	Description	Salaries & Wages	Overheads	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL	
		278%										
<b>Sch 11 - Recreation Centre</b>												
J11405	Eaton Recreation Centre	48,168	0	0	0	80,000	43,828	850	4,983	26,989	204,817	
											204,817	
<b>Sch 12 - Depots</b>												
J12001	Dardanup Depot	0	0	0	0	0	0	0	0	0	0	
J12002	Eaton Depot (refer J11017)	0	0	0	0	0	0	0	0	0	0	
J12004	Dardanup Depot - Martin Pelusey	20,000	55,538	0	0	35,000	13,881	0	0	6,451	130,870	
											130,870	
<b>Sch 13 - Tourism</b>												
J13001	Millars Creek Tourist Bay	0	0	0	0	100	0	0	0	130	230	
J13002	Dardanup Tourist Bay	0	0	0	0	400	0	0	0	97	497	
											727	
<b>Sch 14 - Administration Centres</b>												
J14301	Administration Centre - Eaton	20,000	55,538	0	0	60,000	38,426	0	19,570	10,050	203,584	
J14302	Dardanup Office	3,235	8,983	0	0	10,000	4,069	0	1,061	3,136	30,484	
											234,068	
<b>TOTAL</b>		<b>214,234</b>	<b>461,147</b>	<b>0</b>	<b>0</b>	<b>290,320</b>	<b>113,567</b>	<b>850</b>	<b>37,944</b>	<b>99,714</b>	<b>1,217,776</b>	

## Appendix D

### Budget Estimate 2022/23 BUILDING MAJOR MAINTENANCE

Job #	Description	Notes	Salaries & Wages	Overheads 278%	Plant	Stores Issues	Good & Services	TOTAL
<b>Sch 7 - Health Administration</b>								
TBA	Eaton Family Centre		0	0	0	0	0	0
0								
<b>Sch 8 - Senior Citizens Centres</b>								
TBA	Eaton Senior Citizens Centre		0	0	0	0	0	0
0								
<b>Sch 10 - Public Toilets</b>								
TBA	Eaton Foreshore Toilets		0	0	0	0	0	0
J10701	Watson Street Toilets		0	0	0	0	0	0
TBA	Eaton Tennis Toilets		0	0	0	0	0	0
TBA	Ferguson Hall Toilets		0	0	0	0	0	0
TBA	Dardanup Oval Toilets		0	0	0	0	0	0
TBA	Burekup Tennis Toilets		0	0	0	0	0	0
TBA	Wellington Mills Toilets		0	0	0	0	0	0
TBA	Millbridge Toilets		0	0	0	0	0	0
0								
<b>Sch 10 - Refuse Site</b>								
TBA	Upgrades		0	0	0	0	0	0
0								
<b>Sch 11 - Public Halls &amp; Civic Centres</b>								
J11701	Eaton Youth Centre		0	0	0	0	0	0
J11702	Dardanup Hall		0	0	0	0	0	0
J11703	Burekup Hall		0	0	0	0	0	0
J11704	Ferguson Hall		0	0	0	0	0	0
J11705	Waterloo Hall		0	0	0	0	0	0
J11706	Dardanup Community Centre		0	0	0	0	0	0
J11707	Don Hewison Centre		0	0	0	0	0	0
J11708	CWA Hall		0	0	0	0	0	0
0								
<b>Sch 11 - Libraries</b>								
N/A	Nil		0	0	0	0	0	0
0								
<b>Sch 11 - Sporting Facilities</b>								
TBA	Eaton Football Club Rooms		0	0	0	0	0	0
TBA	Softball Association Club Rooms		0	0	0	0	0	0
TBA	Eaton Tennis & Basket Ball Courts & Rooms		0	0	0	0	0	0
TBA	Eaton Bowling Club		0	0	0	0	0	0
J11806	Dardanup Oval Club Rooms & Courts		0	0	0	0	0	0
TBA	Burekup Tennis Courts & Rooms		0	0	0	0	0	0
TBA	Dardanup Equestrian Centre		0	0	0	0	0	0
0								
<b>Sch 11 - Eaton Recreation Centre</b>								
J11807	Upgrades		0	0	0	0	0	0
0								
<b>Sch 12 - Depots</b>								
TBA	Dardanup Depot		0	0	0	0	0	0
TBA	Eaton Depot		0	0	0	0	0	0
0								
<b>Sch 13 - Tourism</b>								
TBA	Millars Creek Tourist Bay		0	0	0	0	0	0
TBA	Dardanup Tourist Bay		0	0	0	0	0	0
0								
<b>Sch 14 - Administration Centres</b>								
J14351	Administration Centre - Eaton		0	0	0	0	0	0
TBA	Dardanup Office		0	0	0	0	0	0
0								
<b>TOTAL</b>								
			0	0	0	0	0	0

Notes  
Nil

**Appendix E**

**Budget Estimate  
2022/23**

**PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE**

Job #	Description	Salaries & Wages	Overheads 278%	Plant 15%	Materials					Insurance	TOTAL
					Stores Issues	& Contracts	Utilities Electricity	Utilities Gas	Utilities Water		
<b>Ovals</b>											
J11200	Dardanup Oval	14,500	40,265	2,140	0	30,000	7,503	0	1,926	174	96,508
J11201	Eaton Oval	17,000	47,207	2,509	0	55,000	3,372	0	0	64	125,153
J11202	Glen Huon Oval	20,000	55,538	2,952	0	45,000	10,948	0	0	0	134,438
J11203	Burekup Oval	6,000	16,661	886	0	3,500	0	0	0	103	27,150
<b>Eaton Townsite</b>											
J11215	Eaton Administration Centre Gardens	4,000	11,108	590	0	500	0	0	0	0	16,198
J11216	Hale Street Reserve	10,000	27,769	1,476	0	2,000	1,239	0	0	0	42,484
J11217	Eaton Foreshore	48,000	133,291	7,084	0	25,000	5,943	0	10,125	2,897	232,340
J11218	Millard Street	15,000	41,654	2,214	0	500	0	0	0	21	59,388
J11219	Watson Street	20,000	55,538	2,952	0	10,000	1,871	0	0	285	90,646
J11220	Lofthouse Avenue	25,000	69,423	3,690	0	7,000	3,657	0	22	242	109,033
J11221	Pratt Road Reserve	14,000	38,877	2,066	0	4,000	0	0	0	644	59,587
J11222	Parkridge Estate Reserves	75,000	208,268	19,241	0	8,000	2,833	0	0	255	313,597
J11223	Sindhi Close Park	15,000	41,654	2,214	0	3,500	1,597	0	0	954	64,917
J11224	Eaton Skate Park	5,000	13,885	738	0	1,000	0	0	0	0	20,622
J11225	Lusitano Park	3,500	9,719	517	0	2,000	1,239	0	0	0	16,975
J11226	Eaton Bowling Club Verges	1,250	3,471	184	0	250	0	0	0	0	5,156
J11227	Eaton Drive / Lavender Way Reserve	5,000	13,885	738	0	2,000	965	0	0	0	22,587
J11228	Recreation Centre Surrounds	13,000	36,100	1,919	0	4,000	0	0	0	0	55,018
J11229	Entry Statements	3,000	8,331	443	0	2,000	0	0	0	0	13,773
J11230	Lot 152 Recreation Drive	4,000	11,108	590	0	500	1,404	0	0	0	17,602
J11279	Millbridge Gardens	16,000	44,430	2,361	0	20,000	5,030	0	1,630	145	89,597
J11231	Eaton Drive Islands	10,500	29,157	1,550	0	24,000	0	0	0	0	65,207
J11278	Lot 60 Old Coast Road	250	694	37	0	500	0	0	0	0	1,481
J11282	Verge Mtce - Eaton	46,000	127,737	6,789	0	2,000	0	0	0	0	182,527
J11285	Hunter Park - Millbridge	20,000	55,538	2,952	0	18,000	0	0	0	0	96,490
J11286	Castlereagh Park - Millbridge	7,000	19,438	1,033	0	3,000	0	0	0	0	30,471
J11287	Cadell Park - Millbridge	12,000	33,323	1,771	0	7,000	663	0	0	177	54,934
J11288	Gary Engel Park - Millbridge	20,000	55,538	2,952	0	20,000	27,562	0	0	0	126,051
J11289	Ord Park - Millbridge	5,800	16,106	856	0	5,000	0	0	0	0	27,762
J11290	Illawarra Park - Millbridge	18,000	49,984	2,657	0	10,000	690	0	0	0	81,331
J11291	Hatfield Way Park - Millbridge	800	2,222	118	0	500	0	0	0	0	3,640
J11292	Torrens Loop - Millbridge	6,500	18,050	959	0	2,000	0	0	0	0	27,509
J11293	Millars Creek East - Millbridge	16,000	44,430	2,361	0	2,500	1,734	0	22	44	67,092
J11294	Millars Creek West - Millbridge	22,000	61,092	3,247	0	4,000	0	0	0	0	90,339
J11295	Millbridge Verges	58,000	161,060	8,560	0	11,000	0	0	0	0	238,620
J11296	Duncan Loop Reserve - Millbridge	11,000	30,546	1,624	0	1,000	0	0	0	0	44,169
J11297	Hazelgrove Reserve - Millbridge	10,000	27,769	1,476	0	5,000	0	0	0	0	44,245
J11298	Primrose Vista	0	0	0	0	0	0	0	0	0	0
J11299	Beaufort Loop	0	0	0	0	0	0	0	0	0	0
J11326	Glen Huon Playground - Eaton	6,000	16,661	886	0	2,500	0	0	0	0	26,047
J11327	Eaton Community Library Gardens	3,000	8,331	443	0	250	0	0	0	0	12,023
<b>Burekup</b>											
J11240	Burekup Reserve	15,000	41,654	2,214	0	17,500	0	0	0	0	76,367
J11241	McCaughan Park	3,000	8,331	443	0	5,000	1,734	0	266	0	18,773
J11242	Skate Park - Burekup	500	1,388	74	0	250	0	0	0	192	2,404
J11283	Verge Mtce - Burekup	16,000	44,430	2,361	0	1,500	0	0	0	0	64,292
<b>Dardanup</b>											
J11250	Dardanup Office - Gardens	5,000	13,885	738	0	3,673	0	0	0	0	23,295
J11251	Eustace Fowler Park	5,000	13,885	738	0	8,000	0	0	1,529	0	29,152
J11252	Carramar Park	6,500	18,050	959	0	5,500	0	0	0	466	31,475
J11253	Skate Park - Dardanup	500	1,388	74	0	500	0	0	0	205	2,667
J11254	Don Hewison Centre Gardens	300	833	44	0	250	0	0	0	0	1,427
J11255	Dardanup Verges	20,000	55,538	2,952	0	8,000	0	0	0	0	86,490
J11284	Verge Mtce - Dardanup	11,000	30,546	1,624	0	500	0	0	0	0	43,669

**Appendix E - Continued**

Budget Estimate 2022/23 PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE											
Job #	Description	Salaries & Wages	Overheads 278%	Plant 15%	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
J11265	Gnomesville	7,000	19,438	1,033	0	2,500	0	0	0	0	29,971
<i>Sundry</i>											
J11270	Islands / Roundabouts	1,000	2,777	148	0	1,000	965	0	168	0	6,058
J11271	Drainage Reserves	3,000	8,331	443	0	7,500	0	0	4,097	0	23,370
J11272	Verge Maintenance	1,500	4,165	221	0	1,000	0	0	0	0	6,887
J11273	Tree Pruning (Glen Huon London Plan tre	500	1,388	74	0	37,800	0	0	0	0	39,762
J11274	Sundry	500	1,388	74	0	5,000	0	0	421	277	7,661
J11275	Storm Damage	10,000	27,769	1,476	0	1,000	0	0	0	0	40,245
J11276	Plant Nursery (Refuse Site)	0	0	0	0	0	0	0	0	0	0
J11277	Vandalism - Parks & Gardens	1,000	2,777	148	0	250	0	0	0	0	4,174
J11280	Paths / Drains	7,970	21,206	737	0	0	0	0	0	0	29,913
J11281	Graffiti Removal	604	1,674	89	0	500	0	0	0	0	2,867
											0
<b>TOTAL</b>		<b>722,974</b>	<b>2,006,700</b>	<b>114,438</b>	<b>0</b>	<b>451,223</b>	<b>80,948</b>	<b>0</b>	<b>20,207</b>	<b>7,145</b>	<b>3,403,635</b>

## Appendix F

Budget Estimate  
2022/23

### PARKS & RESERVES UPGRADES EXPENDITURE

Job #	Description	Notes	Salaries &		Plant	Stores Issues	Goods & Services	TOTAL
			Wages	Overheads				
				278%				
	<b>Ovals</b>							
TBD	Dardanup Oval		0	0	0	0	0	0
J11301	Eaton Oval		0	0	0	0	0	0
TBD	Glen Huon Oval		0	0	0	0	0	0
TBD	Burekup Oval		0	0	0	0	0	0
	<b>Eaton Townsite</b>							
TBD	Eaton Administration Centre Gardens		0	0	0	0	0	0
J11311	Hale Street Reserve		0	0	0	0	0	0
J11312	Eaton Foreshore		0	0	0	0	0	0
J11313	Millard Street		0	0	0	0	0	0
J11314	Watson Street		0	0	0	0	0	0
TBD	Lofthouse Avenue		0	0	0	0	0	0
TBD	Pratt Road Reserve		0	0	0	0	0	0
J11304	Parkridge Estate Reserves		0	0	0	0	0	0
J11315	Sindhi Close Park		0	0	0	0	0	0
J11319	Eaton Skate Park		0	0	0	0	0	0
J11320	Lusitano Park		0	0	0	0	0	0
TBD	Eaton Bowling Club Verges		0	0	0	0	0	0
TBD	Eaton Drive / Lavender Way Reserve		0	0	0	0	0	0
J11323	Eaton Town Centre		0	0	0	0	0	0
TBD	Recreation Centre Surrounds		0	0	0	0	0	0
J11325	Collie River Banks		0	0	0	0	0	0
J11305	Glen Huon		0	0	0	0	0	0
	<b>Burekup</b>							
J11303	Dardanup Reserves		0	0	0	0	0	0
TBD	McCaughan Park		0	0	0	0	0	0
TBD	Skate Park - Burekup		0	0	0	0	0	0
	<b>Dardanup</b>							
TBD	Dardanup Office - Gardens		0	0	0	0	0	0
TBD	Eustace Fowler Park		0	0	0	0	0	0
TBD	Carramar Park		0	0	0	0	0	0
TBD	Skate Park - Dardanup		0	0	0	0	0	0
	<b>Rural</b>							
J11302	Gnomesville		0	0	0	0	0	0
	<b>Sundry</b>							
TBD	Verges & Islands		0	0	0	0	0	0
<b>TOTAL</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes  
N/A

**Appendix G**

<b>DEPRECIATION</b>			
Account	Description		2022/23 Budget Estimate
Number			\$
04 1 1999	<b>Schedule 4 - Members of Council</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
05 1 1999	<b>Schedule 5 - Fire Fighting</b>		
	Existing Assets	Buildings	62,259
	Existing Assets	Vehicles	84,928
	Right of Use Assets	ROU Vehicles	0
	Forecast Adjustments		0
			147,187
05 1 3999	<b>Schedule 5 - Ranger Services</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
07 1 1999	<b>Schedule 7 - Infant Health</b>		
	Existing Assets	Buildings	47,302
	Forecast Adjustments		0
			47,302
07 1 4999	<b>Schedule 7 - Health Administration</b>		
	Existing Assets	Furniture	2,437
	Existing Assets	Plant & Equipment	825
	Forecast Adjustments		0
			3,262
07 1 5999	<b>Schedule 7 - Pest Control</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
08 1 4999	<b>Schedule 8 - Education</b>		
	Existing Assets	Buildings	0
	Forecast Adjustments		0
			0
08 1 7999	<b>Schedule 8 - Other Welfare</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
10 1 1999	<b>Schedule 10 - Sanitation / Refuse Site</b>		
	Existing Assets	Plant & Equipment	39,875
	Right of Use Assets	Leased Land	0
	Forecast Adjustments		0
			39,875
10 1 6999	<b>Schedule 10 - Town Planning</b>		
	Existing Assets		0
	Forecast Adjustments		0
			0
10 1 7999	<b>Schedule 10 - Other Community Amenities</b>		
	Existing Assets	Buildings	22,217
	Forecast Adjustments		0
			22,217
11 1 1999	<b>Schedule 11 - Public Halls</b>		
	Existing Assets	Buildings	174,235
	Existing Assets	Furniture	616
	Forecast Adjustments		0
			174,851
11 1 3999	<b>Schedule 11 - Parks &amp; Reserves</b>		
	Existing Assets	Buildings	414,847
	Existing Assets	Parks	248,114
	Existing Assets	Plant & Equipment	4,850
	Forecast Adjustments		0
			667,811



**Appendix G**

<b>DEPRECIATION</b>		
Account	Description	2022/23 Budget Estimate
Number		\$
11 1 4999	<b>Schedule 11 - Recreation Centre</b>	
	Existing Assets Buildings	332,500
	Existing Assets Furniture	43,267
	Right of Use Assets ROU Furniture & Equipment	39,869
	Forecast Adjustments	0
		415,636
11 1 6999	<b>Schedule 11 - Library - Eaton</b>	
	Existing Assets Buildings	29,575
	Existing Assets Furniture	4,756
	Forecast Adjustments	0
		34,331
11 1 7999	<b>Schedule 11 - Library - Dardanup</b>	
	Existing Assets	0
	Forecast Adjustments	0
		0
12 1 1999	<b>Schedule 12 - Roads</b>	
	Existing Assets Roads	2,801,302
	Existing Assets Footpaths	230,235
	Existing Assets Drainage	349,793
	Existing Assets Buildings	101,866
	Existing Assets Bridges	451,026
	Existing Assets Plant & Equipment	7,182
	Forecast Adjustments	0
		3,941,403
13 1 2999	<b>Schedule 13 - Tourism</b>	
	Existing Assets	0
	Forecast Adjustments	0
		0
13 1 3999	<b>Schedule 13 - Building Control</b>	
	Existing Assets	0
	Forecast Adjustments	0
		0
14 1 2999	<b>Schedule 14 - Administration Overheads</b>	
	Existing Assets Buildings	131,572
	Existing Assets Furniture	25,413
	Right of Use Assets ROU Furniture & Equipment	62,075
	Right of Use Assets ROU Buildings	0
	Forecast Adjustments	0
		219,060
14 1 4599	<b>Schedule 14 - Public Works Overheads</b>	
	Existing Assets Furniture	1,198
	Forecast Adjustments	0
		1,198
PLANT	<b>Schedule 14 - Plant</b>	
	Existing Assets Vehicles	303,836
	Forecast Adjustments	0
		303,836
		303,836
	<b>TOTAL</b>	<b>6,017,969</b>

**Appendix - H**

Budget Estimate  
2022/23

**DISPOSAL OF ASSETS**

Account		Description	2022/23		
Number		Notes	Sale Price	Written Down Value	Profit (Loss) on Disposal
			\$	\$	\$
05 4 1002	<b>Schedule 5 - Fire Prevention</b>				
	Vehicle	BFB Unit	0	0	0
			0	0	0
05 4 3002	<b>Schedule 5 - Ranger Services</b>				
	Vehicle	Senior Ranger 1 DA8222	0	0	0
	Vehicle	Ranger 2 DA9287	0	0	0
			0	0	0
07 4 4001	<b>Schedule 7 - Health Administration</b>				
	Vehicle	Principal EHO DA 9605	0	0	0
			0	0	0
08 4 7002	<b>Schedule 8 - Community Services</b>				
	Vehicle	Manager Place & Community Engage. Was 1CUW501 now DA997	0	0	0
			0	0	0
10 4 6001	<b>Schedule 10 - Town Planning</b>				
	Vehicle	Dir Sustain Development DA10408	0	0	0
	Vehicle	Manager Development Services DA004	0	0	0
	Vehicle	Princ SPO DA329	0	0	0
			0	0	0
11 4 3004	<b>Schedule 11 - Parks &amp; Reserves</b>				
	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)	12,500	12,690	(190)
	Vehicle	Works Ute - Tipper Chassis Was DA9136 now DA995	0	0	0
	Vehicle	Works Ute - Cab Chassis DA648	12,500	10,370	2,130
	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 DA9429 P070C	0	0	0
	Trailer	Ride-on Mower Trailer - 2012 DA9429 SV024	0	0	0
	Vehicle	Tip Truck - 2014 Hino FD1124 500 Series DA9219	0	0	0
	Trailer	Trailer 7WN233	0	0	0
	Trailer	Trailer 1TGD610	0	0	0
	Trailer	Trailer 1TFN139	0	0	0
	Vehicle	3 t Truck - 2015 Hino 300 Series 717 DA 9581	0	0	0
	Trailer	Trailer 1TJU113	0	0	0
	Vehicle	3 t Truck DA9581	0	0	0
			25,000	23,060	1,940
11 4 4005	<b>Schedule 11 - Recreation Centre</b>				
	Vehicle	Manager DA 563	0	0	0
			0	0	0
12 4 2001	<b>Schedule 12 - Transport</b>				
	Vehicle	Fuel Ute DA8200	0	0	0
	Vehicle	Works Ute DA588	0	0	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	0	0	0
	Vehicle	Grader - 2013 Caterpillar 12M DA698	0	0	0
	Vehicle	Grader - 2011 John Deere 670GP DA774	0	0	0
	Vehicle	Loader DA873	0	0	0
	Vehicle	Tip Truck DA325	0	0	0
	Trailer	Trailer 1TMX103	0	0	0
	Vehicle	Tip Truck DA628	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
			0	0	0
13 4 2003	<b>Schedule 13 - Building Control</b>				
	Vehicle	Principal Building Surveyor DA8673	0	0	0
			0	0	0

## Appendix - H

Budget Estimate 2022/23						
DISPOSAL OF ASSETS						
14 4 2003	<b>Schedule 14 - Administration Overheads</b>					
	Vehicle	CEO	ODA	0	0	0
	Vehicle	Director C&CS	DA10181	0	0	0
	Vehicle	Manager Development Services	DA004	0	0	0
	Vehicle	Manager IS	DA 9668	0	0	0
	Vehicle	Manager G&HR	008DA	0	0	0
	Vehicle	Manager CS	DA563	0	0	0
	Vehicle	Manager Financial Services	DAO	0	0	0
	Land	Lot 220 Charterhouse St		0	0	0
	Land	Reserve 39158		0	0	0
	Land	Lot 500 to Citygate & Admin Building		5,000,000	2,059,754	2,940,246
				5,000,000	2,059,754	2,940,246
14 4 4003	<b>Schedule 14 - Public Works Overheads</b>					
	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	0	0	0
	Vehicle	Manager Assets	DA955	0	0	0
	Vehicle	Maintenance Coordinator	DA10091	0	0	0
				0	0	0
				0	0	0
	<b>TOTAL</b>			<b>5,025,000</b>	<b>2,082,814</b>	<b>2,942,186</b>

**Appendix - I**

<b>INSURANCE</b>				
<b>Account Number</b>	<b>Cost Centre</b>	<b>Element Type</b>	<b>2022/23 Budget Estimate</b>	<b>Sundry Notes</b>
			\$	
		<b>INSURANCE</b>		
14 1 2006		<b>Insurance - Administration Overheads</b>		
		Public Liability Insurance	65,325	
		Business Interruption	0	
		Councillors & Officers Liability	10,630	
		Personal Accident	666	
		Fidelity / Fraud	687	
		Marine Cargo	321	
		Casual Hire	0	
		Loss of Gross Revenue	4,516	
		Sundry Additions	1,225	
		General Property	240	
		Misc Structures & Equipment	2,411	
		Cyber Liability	3,210	
		Travel	1,119	
		Crime	1,498	
		Library Books	2,040	
			<b>93,889</b>	
14 1 2040		<b>Insurance - Workers Compensation - Administration Overheads</b>		
		Workers Compensation	181,235	
		1.60% of Total Payroll & Superannuation		
			<b>181,235</b>	
J05018	026	<b>Insurance - Bushfire</b> Bushfire Brigade Insurance	45,487	
			<b>45,487</b>	

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## INSURANCE

Account Number	Cost Centre	Element Type	2022/23	Sundry Notes
			Budget Estimate	
			\$	
<b>Insurance - Property &amp; Buildings</b>				
<b>Sch 7 - Health Administration</b>				
J07001	Eaton Family Centre	300 3001	3,801	
<b>Sch 8 - Senior Citizens Centres</b>				
J08001	Eaton Senior Citizens Centre	300 3001	0	Moved to Sch 11 - Library Sanford Way
<b>Sch 10 - Refuse Sites</b>				
J10201	Banksia Road Refuse Site	300 3001	257	
J10203	Recycling Facility	300 3001	0	
<b>Sch 10 - Public Conveniences</b>				
J10001	Eaton Foreshore Toilets	300 3001	274	
J10002	Watson St Toilets	300 3001	0	
J10003	Eaton Tennis Toilets	300 3001	0	
J10004	Ferguson Hall Toilets	300 3001	0	
J10005	Dardanup Oval Toilets	300 3001	225	
J10006	Burekup Tennis Toilets	300 3001	0	
J10007	Wellington Mills Toilets	300 3001	111	
J10008	Millbridge Toilets	300 3001	0	
J10009	Don Hewison Centre Toilets	300 3001	135	
J10020	Vandalism - Public Conveniences	300 3001	0	
<b>Sch 11 - Public Halls &amp; Civic Centres</b>				
J11001	Eaton Hall	300 3001	2,399	
J11002	Dardanup Hall	300 3001	4,281	
J11003	Burekup Hall	300 3001	3,377	
J11004	Ferguson Hall	300 3001	1,689	
J11005	Waterloo Hall	300 3001	1,439	
J11006	Dardanup Community Centre	300 3001	1,896	
J11007	Don Hewison Centre	300 3001	659	
J11008	CWA Hall	300 3001	531	
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	2022/23	Sundry Notes	
			Budget Estimate		
			\$		
<b>Sch 11 - Libraries</b>					
J11655	Eaton Community Library (Sanford Way)	300	3001	2,351	Reallocated from J08001
NEW	Eaton Community Library (New Admin Building)	300	3001	0	
<b>Sch 11 - Sporting Facilities</b>					
J11050	Eaton Oval Club Rooms	300	3001	1,548	
J11051	Softball Association Club Rooms	300	3001	5,072	
J11052	Eaton Tennis & Basket Ball Courts & Rooms	300	3001	902	
J11053	Eaton Bowling Club	300	3001	7,129	
J11054	Dardanup Oval Club Rooms	300	3001	2,963	
J11055	Burekup Tennis Courts & Rooms	300	3001	504	
J11056	Dardanup Equestrian Centre	300	3001	1,807	
J11057	Glen Huon Club Room - Football	300	3001	5,076	
J11058	Glen Huon Change Rooms - Football	300	3001	3,886	
<b>Sch 11 - Recreation Centres</b>					
J11405	Eaton Recreation Centre	063	3001	26,989	
<b>Sch 11 - Parks &amp; Reserves</b>					
J11200	Dardanup Oval	300	3001	174	
J11201	Eaton Oval	300	3001	64	
J11202	Glen Huon Oval	300	3001	0	
J11203	Burekup Oval	300	3001	103	
J11217	Eaton Foreshore	300	3001	2,897	
J11218	Millard Street	300	3001	21	
J11219	Watson Street	300	3001	285	
J11220	Lofthouse Avenue	300	3001	242	
J11221	Pratt Road Reserve	300	3001	644	
J11222	Parkridge Estate Reserves	300	3001	255	
J11223	Sindhi Close Park	300	3001	0	
J11224	Eaton Skate Park	300	3001	954	
J11279	Millbridge Gardens	300	3001	145	
J11287	Cadel Park - Millbridge	300	3001	177	
J11293	Millars Creek East - Millbridge	300	3001	44	
J11242	Skate Park - Burekup	300	3001	192	
J11252	Carramar Park	300	3001	466	
J11253	Don Hewison Centre Gardens	300	3001	205	
J11274	Sundry	300	3001	277	

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<b>INSURANCE</b>				
<b>Account Number</b>	<b>Cost Centre</b>	<b>Element Type</b>	<b>2022/23 Budget Estimate</b>	<b>Sundry Notes</b>
			\$	
			59,963	
			0	
			0	
			6,451	
			130	
			97	
			10,050	
			3,136	
			166,823	

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**INSURANCE**

Account Number	Cost Centre	Element Type	2022/23		Sundry Notes		
			Budget Estimate				
				\$			
	<b>Insurance - Vehicles</b>						
	<b>Sch 5 - Animal Control</b>						
P012A	DA8222	Compliance	Senior Ranger 1	001	3024	420	
P017A	DA9287	Compliance	Ranger 2	001	3024	239	
	<b>Sch 7 - Health Administration</b>						
P021A	DA 9605	Compliance	PEHO	001	3024	326	
	<b>Sch 8 - Community Development</b>						
P015A	DA997	Compliance	MP&CE	001	3024	349	Was: 1CUW501
	<b>Sch 10 - Town Planning</b>						
P031A	DA10408	Compliance	DSD	001	3024	493	
P023A	DA 329	Compliance	PPO	001	3024	334	
P003A	DA 004	Executive	MDS	001	3024	434	
	<b>Sch 11 - Recreation Centre</b>						
P027A	DA 563	Executive	MRC	001	3024	367	
	<b>Sch 13 - Building Control</b>						
P014A	DA 8763	Compliance	PBS	001	3024	416	
	<b>Sch 14 - Administration Overheads</b>						
P001A	0 DA	CEO	CEO	001	3024	692	
P007A	DA10181	Executive	DCEO	001	3024	597	
P022A	DA 9668	Compliance	MIS	001	3024	434	
P026A	008DA	Compliance	MG&HR	001	3024	469	
P029A	DA0	Compliance	MFS	001	3024	366	
	<b>Sch 14 - Public Works Overheads - Vehicles</b>						
P008A	DA 017	Executive	DI	001	3024	600	
P002A	DA 955	Compliance	M Operations	001	3024	444	
P004A	DA 1314	Compliance	MIPD	001	3024	435	
P010A	DA 613	Compliance	PWS	001	3024	484	Was: DA8170
P011A	DA 005	Compliance	PP&ES	001	3024	370	
P020A	DA9376	Compliance	Dev Engin	001	3024	370	
P024A	DA 429	Compliance	Project Engin	001	3024	340	
P028A	DA 10091	Compliance	Manager Assets	001	3024	377	



**Appendix - I**

<b>INSURANCE</b>					
Account Number	Cost Centre	Element Type	2022/23		Sundry Notes
			Budget Estimate		
				\$	
	<b>Sch 14 - Public Works Overheads - Sundry Plant</b>				
P050A	N/A	Sundry Plant & Trailers	001	3024	6,644
	<b>Insurance - Vehicles</b>				
	<b>Allocated to Schedules</b>				
	<b>Parks &amp; Gardens</b>				
P073A	DA 994	Ute	001	3024	353 Was: DA10214
P059A	DA 9781	Tractor - Eaton	001	3024	557
P064A	DA 996	Ute	001	3024	246 Was: DA9279
P066A	DA 8979	Quad Bike TRX500	001	3024	73
P067A	DA 9219	Truck	001	3024	588
P068A	DA 993	Ute	001	3024	225 Was: DA9406
P069A	DA 995	Ute	001	3024	398 Was: DA9136
P070A	DA 9429	Ride on Mower	001	3024	376
P071A	DA 9581	Truck	001	3024	502
P072A	DA 648	Ute	001	3024	186
TBD	New	3t Truck	001	3024	0
	<b>Transport</b>				
P053A	DA 988	Maintenance Storeperson	001	3024	385 Was: DA8514
P051A	DA 8200	Ute	001	3024	355
P052A	DA 588	Ute	001	3024	382
P054A	DA 9774	Grader	001	3024	1,955
P055A	DA 698	Grader	001	3024	2,025
P056A	DA 873	Loader	001	3024	1,814
P057A	DA 628	Truck Water Tank (Asset 01945) sits on 1	001	3024	1,049
P058A	DA 325	Truck	001	3024	917
P062A	DA 8457	Maintenance Truck	001	3024	981
P065A	DA 9513	Maintenance Truck	001	3024	1,659
P074A	DA 987	Mini Excavator	001	3024	569 Was: DA10440
P075A	DA 2833	Backhoe Loader	001	3024	1,814
TBD	New	Road Sweeper	001	3024	0
					<b>33,409</b>

**Appendix J**

**STAFF TRAINING**

Account	Description	2022/23 Budget Estimate
Number		\$
05 1 3011	Schedule 5 - Ranger Services	5,294
07 1 4010	Schedule 7 - Health Administration	2,461
08 1 7008	Schedule 8 - Community Services	5,371
10 1 6013	Schedule 10 - Town Planning	11,974
11 1 4011	Schedule 11 - Recreation Centre - Administration	5,802
11 1 6010	Schedule 11 - Library - Eaton	3,702
13 1 3013	Schedule 13 - Building Services	2,151
14 1 2039	Schedule 14 - Administration Overheads - Executive	4,225
14 1 2038	Schedule 14 - Administration Overheads - Corporate & Governance	42,163
14 1 4017	Schedule 14 - Public Works - Administration	22,729
J14400	Schedule 14 - Public Works - Works	56,751
<b>TOTAL</b>		<b>162,622</b>

**Appendix K**

<b>ACCOMMODATION / TRAVEL</b>		
<b>Account</b>	<b>Description</b>	<b>2022/23 Budget Estimate</b>
<b>Number</b>		<b>\$</b>
05 1 3012	Schedule 5 - Ranger Services	1,041
07 1 4009	Schedule 7 - Health Administration	473
08 1 7012	Schedule 8 - Community Services	1,057
10 1 6014	Schedule 10 - Town Planning	2,263
11 1 4035	Schedule 11 - Recreation Centre	1,244
11 1 6011	Schedule 11 - Library Services	789
13 1 3014	Schedule 13 - Building Services	394
14 1 2019	Schedule 14 - Administration Overheads - Executive	906
14 1 2041	Schedule 14 - Administration Overheads - Corporate & Governance	8,161
14 1 4016	Schedule 14 - Public Works Administration	4,075
<b>TOTAL</b>		<b>20,403</b>

**Appendix L  
STAFF UNIFORMS**

Account Number	Description	2022/23	Full Time Equivalent Employees	\$ / FTE	2022/23 Budget Estimate
					\$
05 1 3006	<b>Schedule 5 - Ranger Services</b> Annual Allowance	2022/23	4.60	\$354	1,628
					1,628
07 1 4014	<b>Schedule 7 - Health Administration</b> Annual Allowance	2022/23	2.00	\$354	708
					708
08 1 7007	<b>Schedule 8 - Community Services</b> Annual Allowance	2022/23	5.30	\$354	1,876
					1,876
10 1 6010	<b>Schedule 10 - Town Planning</b> Annual Allowance	2022/23	8.00	\$354	2,832
					2,832
11 1 4012	<b>Schedule 11 - Recreation Centre - Administration</b> Annual Allowance	2022/23	13.38	\$354	4,736
					4,736
11 1 6009	<b>Schedule 11 - Library - Eaton</b> Annual Allowance	2022/23	4.00	\$354	1,416
					1,416
13 1 3010	<b>Schedule 13 - Building Services</b> Annual Allowance	2022/23	1.50	\$354	531
					531
14 1 2016	<b>Schedule 14 - Administration Overheads</b> Annual Allowance	2022/23	37.80	\$354	13,379
					13,379
14 1 4011	<b>Schedule 14 - Public Works - Administration</b> Annual Allowance	2022/23	14.69	\$177	2,600
					2,600
	<b>TOTAL</b>				<b>29,704</b>

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

	2022/23		Sundry Notes
	Employees	Budget Estimate	
	FTE	\$	
<b>EXECUTIVE</b>			
EXECUTIVE	<b>2.80</b>	<b>347,776</b>	
<b>CORPORATE &amp; GOVERNANCE SERVICES</b>			
CORPORATE & GOVERNANCE SERVICES	<b>35.00</b>	<b>3,519,195</b>	
<b>INFRASTRUCTURE SERVICES</b>			
INFRASTRUCTURE SERVICES	<b>43.69</b>	<b>3,842,448</b>	
<b>SUSTAINABLE DEVELOPMENT SERVICES</b>			
SUSTAINABLE DEVELOPMENT SERVICES	<b>38.78</b>	<b>3,626,858</b>	
<b>TOTAL</b>	<b>120.27</b>	<b>11,336,277</b>	



**2022/23**

**Schedule of Fees and Charges**

**2022/23**  
**Schedule of Fees and Charges**

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SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>FUNCTION 3 General Purpose Income</b>													
<b>3.1 Rates &amp; Debtors</b>													
3.1.1		X	31.1	2016	2022	\$ 39.00	\$ 42.00	N	\$ 42.00	0321003		Regulatory	Local Government Act 1995
3.1.2		X	31.1	2016	2022	\$ 39.00	\$ 42.00	N	\$ 42.00	0321003		Regulatory	Local Government Act 1995
						No Charge	No Charge	N	No Charge				
3.1.3		X	ATO Private Ruling		2014	\$ 12.00	\$ 12.00	N	\$ 12.00	0321012	0400		ATO Private Ruling
3.1.4		X	ATO Private Ruling		2014	\$ 17.00	\$ 17.00	N	\$ 17.00	0321011			ATO Private Ruling
3.1.5		X	ATO Private Ruling			At Cost	At Cost	N	At Cost	0321010	0176		ATO Private Ruling
3.1.6		X	ATO Private Ruling	2019	2022	\$ 140.00	\$ 142.00	N	\$ 142.00	0321011	0434		ATO Private Ruling / Change of Debt Recovery
3.1.7		X	ATO Private Ruling	2019	2022	At Cost	At Cost	N	At Cost	0321011	0434		ATO Private Ruling
3.1.8		X	ATO Private Ruling	2010	2022	\$ 5.00	\$ 7.50	N	\$ 7.50	0321011	0172		ATO Private Ruling
<b>3.2 Rates &amp; Property Information Search Fees</b>													
3.2.1		X	31.32, Section 81-10 (5) (a) GST Act	2014	2022	\$ 35.00	\$ 38.00	N	\$ 38.00	0321012	0400		Local Government Act 1995
3.2.2		X	31.32	2014	2022	\$ 175.00	\$ 180.00	N	\$ 180.00	0321012	0400		Local Government Act 1995
3.2.3		X			2021	\$ 20.00	\$ 20.00	N	\$ 20.00	0321012	0400		Local Government Act 1995
3.2.4		X			2014	\$ 363.64	\$ 370.91	Y	\$ 408.00	0321013	0401		Rates Book - LGA 1995
3.2.7		X			2014	\$ 318.18	\$ 327.27	Y	\$ 360.00	0321013	0401		Rates Book - LGA 1995



SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>FUNCTION 4 Governance</b>													
<b>4.1 Sale of Electoral Rolls</b>													
NOT FOR SALE - OBTAIN VIA WA ELECTORAL COMMISSION ONLY													
4.1.1													
<b>4.2 Minutes &amp; Agendas</b>													
4.2.1		X	32.34/ATO Private Ruling			No Charge	No Charge	N	No Charge				Local Government Act 1995
<b>4.3 Printing and Photocopying</b>													
4.3.1 Normal													
A4 B/W	X				2014	\$ 0.64	\$ 0.64	Y	\$ 0.70	0422002	0404		
A4 Colour	X				2014	\$ 1.36	\$ 1.36	Y	\$ 1.50	0422002	0404		
A3 B/W	X				2014	\$ 1.09	\$ 1.09	Y	\$ 1.20	0422002	0404		
A3 Colour	X				2014	\$ 2.27	\$ 2.27	Y	\$ 2.50	0422002	0404		
A2 B/W Print	X				2017	\$ 9.09	\$ 9.09	Y	\$ 10.00	0422002	0404		
A1 B/W Print	X				2017	\$ 18.18	\$ 18.18	Y	\$ 20.00	0422002	0404		
4.3.2 Own Paper Supplied													
A4 B/W	X				2014	\$ 0.36	\$ 0.45	Y	\$ 0.50	0422002	0404		
A4 Colour	X				2014	\$ 0.64	\$ 0.91	Y	\$ 1.00	0422002	0404		
A3 B/W	X				2014	\$ 0.55	\$ 1.36	Y	\$ 1.50	0422002	0404		
A3 Colour	X				2014	\$ 1.36	\$ 1.82	Y	\$ 2.00	0422002	0404		
<b>4.4 Freedom of Information</b>													
4.6.1		X	ATO Private Ruling		Regulatory	\$ 30.00	\$ 30.00	N	\$ 30.00	0422003		Regulatory	FOI Act 1992
4.6.2		X	ATO Private Ruling		Regulatory	\$ 30.00	\$ 30.00	N	\$ 30.00	0422003		Regulatory	Per Hour (fee set under FOI Regs 1993)
4.6.3		X			Regulatory	\$ 0.20	\$ 0.20	N	\$ 0.20	0422003		Regulatory	Per Copy (fee set under FOI Regs 1993)
<b>4.5 Election Nomination Fees</b>													
4.7.1		X				\$ 80.00	\$ 80.00	N	\$ 80.00	Muni/Trust - TN100		Regulatory	Local Government (Elections) Regulations 1997 - Regulation 26(1)

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>FUNCTION 5 Law, Order &amp; Public Safety</b>													
<b>5.1 Fire Prevention</b>													
5.1.1 Administration Fee (Arrange Fire Hazard Clearing)		X		2017	2022	\$ 80.00	\$ 120.00	N	\$ 120.00	0521002			Bush Fires Act 1954 and Local Government Act 1995
5.1.2 Administration Fee (Repeat Inspection for Non-Compliance with Fire Prevention Order)		X		2017	2022	\$ 60.00	\$ 120.00	N	\$ 120.00	0521002			
5.1.3 Fire Hazard Prevention / Reduction Works for Non-Compliance with Order	X				Reviewed 2022	At Cost	At Cost	Y	At Cost	0521001			
<b>5.2 Animal Control</b>													
5.2.1 Dog Tag Replacement (Transfer In)		X	37.1/ATO Private Ruling	2007	2022	\$ 5.00	\$ 10.00	N	\$ 10.00	0523005			Dog Act 1976
5.2.2 Ranger Fee	X							Y	At Cost	0523002	0405		
<b>5.2.3 Poundage - Dogs</b>													
Impounding / Release Fee (plus sustenance)		X	31.23/31.24	2014	2022	\$ 140.00	\$ 160.00	N	\$ 160.00	0523006			Oncost of charges set by City of Bunbury (MOU)
5.2.4 Sustenance (per day) - Dogs		X	ATO Private Ruling	2021	2022	\$ 30.00	\$ 33.00	N	\$ 33.00	0523006			Oncost of charges set by City of Bunbury (MOU)
5.2.5 Dog Surrender Fee/and or Euthanise (Voluntary)	X				2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	0523007			
5.2.6 Annual Inspection of Premises for Dangerous Dogs / Restricted Breeds		X	ATO Private Ruling		2017	\$ 125.00	\$ 135.00	N	\$ 135.00	0523003			
<b>5.2.7 Kennel Licence and / or Dog Management Facility</b>													
Application Fee		X	31.7 ATO Private Ruling		2017	\$ 200.00	\$ 200.00	N	\$ 200.00	0523005	0131	Regulatory	Dog Act 1976 (Dogs Local Law 2014)
Transfer of Kennel Licence and / or Dog Management Facility		X	ATO Private Ruling	2014	2022	\$ 100.00	\$ 110.00	N	\$ 110.00	0523003			ATO Private Ruling
Annual Inspection and Renewals of Kennel and / or Dog Management Facility		X	ATO Private Ruling	2017	2022	\$ 125.00	\$ 130.00	N	\$ 130.00	0523003		Regulatory	ATO Private Ruling

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Continued</b>													
5.2.8 <b>Animal Control Traps -</b> (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			Cost recovery fee from registered owner when Council is updating microchip details into company database on behalf of owner.
5.2.10 <b>Dog Registrations &amp; Licences</b>													Dog Act 1976
<b><u>Sterilised</u></b>													
1 Year		X	31.7		2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523005		Regulatory	Dog Regulations 2013 Registration after 31st May 50%
3 Years		X	31.7		2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523005		Regulatory	
Lifetime		X	31.7		2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523005		Regulatory	
Pensioner - 1 Year (50% Concession)		X	31.7		2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523005		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges
Pensioner - 3 Years (50% Concession)		X	31.7		2013	\$ 21.25	\$ 21.25	N	\$ 21.25	0523005		Regulatory	
Pensioner - Lifetime (50% Concession)		X	31.7		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005		Regulatory	(Rebates and Deferments) Act 1992

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Unsterilised</b>													
1 Year - Unsterilised		X	31.7		2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005		Regulatory	Common Expiry 31st October
3 Years - Unsterilised		X	31.7		2013	\$ 120.00	\$ 120.00	N	\$ 120.00	0523005		Regulatory	
Lifetime - Unsterilised		X			2013	\$ 250.00	\$ 250.00	N	\$ 250.00	0523005		Regulatory	
Pensioner - 1 Year (50% Concession)		X	31.7		2013	\$ 25.00	\$ 25.00	N	\$ 25.00	0523005		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges
Pensioner - 3 Years (50% Concession)		X	31.7		2013	\$ 60.00	\$ 60.00	N	\$ 60.00	0523005		Regulatory	
Pensioner - Lifetime (50% Concession) Pensioner Concession 50% (refer above fees)		X	31.7		2013	\$ 125.00	\$ 125.00	N	\$ 125.00	0523005		Regulatory	(Rebates and Deferments) Act 1992
									50%				
Droving/Tending Stock (working dog) Concession 25% of fee Guide Dog Nil					2013 2013	Nil	Nil	N N	25% Nil				
State Emergency Tracker Dog / Kept for purposes of the Crown		X				\$ 1.00	\$ 1.00	N	Nil	0523005			Dog Act 1976 s. 15 (4)
Declared Dangerous and Restricted Breed dogs		X			2013	\$ 50.00	\$ 50.00	N	\$ 50.00	0523005			Dog Regulations 2013
Registration of Dog in an approved kennel establishment, per establishment		X			2013	\$ 200.00	\$ 200.00	N	\$ 200.00	0523005			Dog Regulations 2013, r. 17 (3) 2. 9(g)
5.2.11 Application for More than Two Dogs		X	ATO Private Ruling	2017	2022	\$ 125.00	\$ 130.00	N	\$ 130.00	0523003			ATO Private Ruling
<b>5.2.12 Poundage - Cats</b>													
Impounding / Release Fee (plus sustenance)		X	31.23/31.24		2013	\$ 140.00	\$ 160.00	N	\$ 160.00	0523006			Oncost of charges set by City of Bunbury (MOU)
5.2.13 Cat Tag Replacement (Transfer In)		X	37.1/ATO Private Ruling	2013	2022	\$ 5.00	\$ 10.00	N	\$ 10.00	0523008			
5.2.14 Sustenance (per day) - Cats		X	ATO Private Ruling	2021	2022	\$ 25.00	\$ 33.00	N	\$ 33.00	0523006			Oncost of charges set by City of Bunbury (MOU)
5.2.15 Cat Surrender Fee/and or Euthanise (Voluntary)		X			2014	Reviewed 2022	\$ 181.82	\$ 181.82	Y	\$ 200.00	0523007		
5.2.16 Cat Microchip Database Update (by Council)		X			2019	Reviewed 2022	\$ 13.64	\$ 13.64	Y	\$ 15.00	0523002		Cost recovery fee from registered owner when Council is updating microchip details into database on behalf of owner.

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments	
	Taxed	GST Free												
<b>5.2.17 Cat Registrations &amp; Licences</b>														
1 Year - Sterilisation Compulsory		X			2013	\$ 20.00	\$ 20.00	N	\$ 20.00	0523008		Regulatory	Fees per Cat Act 2011, Pt 2 Div 1, s. 9 Common Expiry 31st October	
3 Year - Sterilisation Compulsory		X			2013	\$ 42.50	\$ 42.50	N	\$ 42.50	0523008		Regulatory	Registration after 31st May 50%	
Lifetime - Sterilisation Compulsory		X			2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Cat Regulations 2012, Sched 3 Fees	
Breeders - Approval to Breed Cats (per breeding cat; male or female)		X			2013	\$ 100.00	\$ 100.00	N	\$ 100.00	0523008		Regulatory	Pensioner Concession 50% as defined per the Rates & Charges	
Pensioner - 1 Year - Sterilisation Compulsory (50% Concession)		X			2013	\$ 10.00	\$ 10.00	N	\$ 10.00	0523008		Regulatory	(Rebates and Deferments) Act 1992	
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)					2013	\$ -	\$ -		\$ -	0523008		Regulatory		
<b>5.2.18 Cat Management Facility</b>														
Application Fee		X			2014	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			2017	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		2014	2022	\$ 100.00	\$ 110.00	N	\$ 110.00	0523003			ATO Private Ruling
<b>5.2.19 Application for More than Two Cats</b>		X			2017	2022	\$ 125.00	\$ 130.00	N	\$ 130.00	0523003			ATO Private Ruling

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>5.3 Animal Control - Cattle Impounding</b>													
These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1960 and valid only after publication of notice in the Government Gazette.													
<b>5.3.1 Ranger Fees (per head)</b>													
<b>Horse, mules, asses, camels, bulls or boars</b>													
6am - 6pm weekdays	X		31.25		2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday	X		31.25		2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
<b>Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs</b>													
6am - 6pm weekdays	X		31.25		2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday	X		31.25		2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
<b>Wethers, ewes, lambs and goats</b>													
6am - 6pm weekdays	X		31.25		2017	\$ 75.00	\$ 75.00	N	\$ 75.00	0523006			Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday	X		31.25		2017	\$ 125.00	\$ 125.00	N	\$ 125.00	0523006			Local Government (Misc Prov) Act 1960
<b>5.3.2 Poundage Fees (per head)</b>													
<b>Horse, mules, asses, camels, bulls or boars, above 2 years of age, per head</b>													
First 24 Hours or Part Thereof	X		31.25		2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960
													Subsequent 24 hours refer to the above Act

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Continued</b>													
<b>Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head</b>													Fee set under the Act
First 24 Hours or Part Thereof	X		31.25		2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960
													Subsequent 24 hours refer to the above Act
<b>Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head</b>													
First 24 Hours or Part Thereof	X		31.25		2017	\$ 25.00	\$ 25.00	N	\$ 25.00	0523006			Local Government (Misc Prov) Act 1960
													Subsequent 24 hours refer to the above Act
<b>Wethers, ewes, lambs and goats, per head</b>													
First 24 Hours or Part Thereof	X		31.25		2017	\$ 15.00	\$ 15.00	N	\$ 15.00	0523006			Local Government (Misc Prov) Act 1960
													Subsequent 24 hours refer to the above Act
<b>5.3.3 Sustenance Charges (per head, per 24 hours or part thereof)</b>													
All Stock	X				2017	\$ 20.00	\$ 20.00	N	\$ 20.00	0523006			Local Government (Misc Prov) Act 1960
<b>5.3.4 Stock Control (per occasion)</b>													
Securing livestock in Private Property includes Travel and Transport > 3kms	X				2017	At Cost	At Cost	N	At Cost	0523006			Local Government Act 1995
<b>5.4 Abandoned Vehicles</b>													
5.4.1 Towing Fee (Vehicle)	X		ATO Private Ruling		2016	\$ 175.00	\$ 175.00	N	\$ 175.00	0524002			ATO Private Ruling
5.4.2 Towing - Administration Fee	X		ATO Private Ruling		2016	\$ 60.00	\$ 60.00	N	\$ 60.00	0524002			ATO Private Ruling
5.4.3 Storage fee up to 60 days (per day)	X		ATO Private Ruling		2015	\$ 15.00	\$ 15.00	N	\$ 15.00	0524002			ATO Private Ruling/S.3.40 LG Act

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	Taxed	GST Free											
<b>5.5 Abandoned Trolleys</b>													
5.5.1	Initial Impounding of Abandoned Trolley	X	ATO Private Ruling	2017	2022	\$ 50.00	\$ 60.00	N	\$ 60.00	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
<b>FUNCTION 7 Health</b>													
<b>7.1 Licence</b>													
<b>7.1.1 Stall Holders</b>													
	Licence (on application & renewal)	X	Div 31.8/6.16 LGA	2014	2022	\$ 78.00	\$ 80.00	N	\$ 80.00	0724003	0130		Local Government Act 1995
	Per Day	X	31.8	2014	2022	\$ 8.00	\$ 10.00	N	\$ 10.00	0724003	0130		Local Government Act 1995
	Per Week	X	31.8	2014	2022	\$ 21.00	\$ 25.00	N	\$ 25.00	0724003	0130		Local Government Act 1995
	per Month	X	31.8	2014	2022	\$ 26.00	\$ 50.00	N	\$ 50.00	0724003	0130		Local Government Act 1995
	Per Year	X	31.8	2014	2022	\$ 129.00	\$ 150.00	N	\$ 150.00	0724003	0130		Local Government Act 1995
<b>7.1.2 Traders</b>													
	Licence (on application & renewal)	X	31.8	2014	2022	\$ 78.00	\$ 80.00	N	\$ 80.00	0724003	0130		Local Government Act 1995
	Per Day	X	31.8	2014	2022	\$ 8.00	\$ 10.00	N	\$ 10.00	0724003	0130		Local Government Act 1995
	Per Week	X	31.8	2014	2022	\$ 21.00	\$ 25.00	N	\$ 25.00	0724003	0130		Local Government Act 1995
	per Month	X	31.8	2014	2022	\$ 26.00	\$ 50.00	N	\$ 50.00	0724003	0130		Local Government Act 1995
	Per Year	X	31.8	2014	2022	\$ 129.00	\$ 150.00	N	\$ 150.00	0724003	0130		Local Government Act 1995
<b>7.1.3 Hawker</b>													
	Application	X	31.8	2014	2022	\$ 52.00	\$ 80.00	N	\$ 80.00	0724003	0130		Local Government Act 1995
	Renewal	X	31.8	2014	2022	\$ 52.00	\$ 80.00	N	\$ 80.00	0724003	0130		Local Government Act 1995



SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

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	Taxed	GST Free											
<b>7.2 Water Sampling</b>													
7.2.1 Water Sampling (per annum)	X		Taxable under Section 9-5		2022	\$ 100.00	\$ 113.64	Y	\$ 125.00	0724002			
<b>7.3 Other Charges - Health</b>													
7.3.1 Liquor Licence (Section 39 Certificates)		X	ATO Private Ruling	2015	2022	\$ 55.00	\$ 73.00	N	\$ 73.00	0724003			Cost updated to recover costs to organisation
7.3.2 Application for Registration of Lodging House		X		2014	2022	\$ 100.00	\$ 120.00	N	\$ 120.00	0724003			Health Local Laws 2000 & Health (Misc. Prov.) Act 1911 Environmental Protection (Noise) Reg 18 (6) (b)
7.3.3 Application for Exemption to Noise Regulations (Section 18)		X				\$ 1,000.00	\$ 1,000.00	N	\$ 1,000.00	0724003			Regulations 1997 (EPN Regs 1997)
7.3.4 Use of Noise Meter During Event - \$/day or part thereof		X	ATO Private Ruling			\$ 182.00	\$ 182.00	N	\$ 182.00	0724003			Regulations 1997 (EPN Regs 1997)
7.3.5 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
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
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
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				*CEO to estimate the cost of conducting the assessment
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

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Continued</b>													
7.3.10		X			2015	\$ 250.00	\$ 250.00	N	\$ 250.00	0724003			EPN Regs 1997
7.3.11		X			2015	At Cost	At Cost	N	At Cost	0724003			EPN Regs 1997
7.3.12		X			2015	* Up to \$15,000	* Up to \$15,000	N	* Up to \$15,000	0724003			EPN Regs 1997
													*CEO to estimate the cost of assessing and processing the application
									*Fee determined by CEO				
7.3.13		X			2015	\$ 500.00	\$ 500.00	N	\$ 500.00	0724003			EPN Regs 1997
7.3.14		X			2015	At Cost	At Cost	N	At Cost	0724003			EPN Regs 1997
7.3.15		X			New 2022	\$ -	\$ 120.00	N	\$ 120.00	0724003			
7.3.16		X			New 2022	\$ -	\$ 20.00	N	\$ 20.00	0724003			
<b>7.4 Pet Meat - Health</b>													
N/A													
<b>7.5 Offensive Trades (Fees) - Health</b>													
7.5.1		X	31.13		2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.2		X	31.13		2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.3		X	31.13		2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.4		X	31.13		2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976

## SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES &amp; CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Continued</b>													
7.5.5 Places for storing, drying or preserving bones		X	31.13		2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.6 Fat melting, fat extracting or tallow melting establishments													
7.5.6A Butcher shop and similar		X	31.13		2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.6B Larger Establishments		X	31.13		2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.7 Blood Drying		X	31.13		2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.8 Gut scraping, preparation of sausage skins		X	31.13		2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.9 Fellmongeries		X	31.13		2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.10 Manure Works		X	31.13		2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.11 Fish curing establishments		X	31.13		2011	\$ 211.00	\$ 211.00	N	\$ 211.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.12 Laundries, Drycleaning establishments		X	31.13		2011	\$ 147.00	\$ 147.00	N	\$ 147.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.13 Bone Merchant premises		X	31.13		2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.14 Flock Factories		X	31.13		2011	\$ 171.00	\$ 171.00	N	\$ 171.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.15 Knackeries		X	31.13		2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>7.5 Offensive Trades (Fees) - Health</b>													
7.5.16 Poultry Processing establishments		X	31.13		2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.17 Poultry Farming		X	31.13		2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.18 Rabbit Farming		X	31.13		2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.19 Fish processing establishments		X	31.13		2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.20 Shellfish and Crustacean processing establishments		X	31.13		2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.21 Any other offensive trade not specified		X	31.13		2011	\$ 298.00	\$ 298.00	N	\$ 298.00	0724003		Regulatory	Health (Offen. Trade Fees) Reg. 1976
<b>7.6 Public Building - Health</b>													
7.6.1 Fee equal to the cost of considering the application up to Standard Fee - 2 (two) hours PEHO		X	31.13		2011	\$ 871.00	\$ 871.00	N	\$ 871.00	0724003			Health (Miscellaneous Provisions) Act 1911 Health (Public Build.) Reg. 1992
<b>7.7 Food Hygiene - Health</b>													
<b>7.7.1 Food Act 2008</b>													
Food Premises Notification Fee		X	31.13	2014	2022	\$ 72.00	\$ 80.00	N	\$ 80.00	0724003			Food Premises - Food Act 2008
High Risk Food Premises Registration / Assessment Fee		X	31.13	2014	2022	\$ 260.00	\$ 270.00	N	\$ 270.00	0724003			Food Act 2008 & Local Government Act 1995
Medium Risk Food Premises Registration / Assessment Fee		X	31.13	2014	2022	\$ 210.00	\$ 215.00	N	\$ 215.00	0724003			Food Act 2008 & Local Government Act 1995
Low Risk Food Premises Registration / Assessment Fee		X	31.13	2014	2022	\$ 105.00	\$ 115.00	N	\$ 115.00	0724003			Food Act 2008 & Local Government Act 1995
Very Low Risk Food Premises Registration / Assessment Fee		X	31.13	2014	2022	\$ 50.00	\$ 55.00	N	\$ 55.00	0724003			Food Act 2008 & Local Government Act 1995

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Continued</b>													
7.7.2 Annual Food Business Fee (Annual Fee)													
High Risk		X	Regulatory		2017	\$ 200.00	\$ 200.00	N	\$ 200.00	0724003			Food Act 2008 & Local Government Act 1995
Medium Risk		X	Regulatory		2017	\$ 150.00	\$ 150.00	N	\$ 150.00	0724003			Food Act 2008 & Local Government Act 1995
Multiple Food Area Premises		X	Regulatory		2017	Max \$ 550.00	Max \$ 550.00	N	Max \$ 550.00	0724003			Food Act 2008 & Local Government Act 1995
Low Risk		X	Regulatory		2017	\$ 100.00	\$ 100.00	N	\$ 100.00	0724003			Food Act 2008 & Local Government Act 1995
Family Day Care		X	Regulatory		2017	\$ 100.00	\$ 100.00	N	\$ 100.00	0724003			Food Act 2008 & Local Government Act 1995
7.7.3 Settlement enquiry of a Food Business		X	31.13	2014	2022	\$ 53.00	\$ 73.00	N	\$ 73.00	0724003			Food Act 2008 & Local Government Act 1995
<b>FUNCTION 10 Community Amenities</b>													
<b>10.1 Waste Management</b>													
<b>10.1.1 Waste Charges</b>													
Standard Service - General Waste/Domestic 3 Bin System (Compulsory Service 140l Domestic, 240l Recycling, 240l FOGO)		X	31.14	2021	2022	\$ 229.70	\$ 246.00	N	\$ 246.00	1021004			Waste Avoidance & Resource
Option 1 - Alternative Service - Lid Swap - 240l General Waste/Domestic, 240l Recycling, 140l FOGO		X		2021	2021	\$ 229.70	\$ 246.00	N	\$ 246.00	1021008			Waste Avoidance & Resource
Option 2 - Alternative Service - General Waste/Domestic (240l bin replacing the existing 140l bin) ie 3 Bin Collection - All 240l		X			2021	\$ 229.70	\$ 250.00	N	\$ 250.00	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	2019	2022	\$ 229.70	\$ 246.00	N	\$ 246.00	1021008			Recovery Act 2007
Domestic 2 Bin System (Compulsory Service 240l General Waste/Domestic, 240l Recycling Only) - Bethanie and Identified Rural Properties Only		X		2021	2022	\$ 208.90	\$ 224.00	N	\$ 224.00	1021008			Retaining Current Bin Sizes and Frequencies
Additional Service - General Waste/Domestic 140l		X	ATO Private Ruling	2019	2022	\$ 130.55	\$ 45.00	N	\$ 45.00	1021008			ATO Private Ruling
Additional Service - General Waste/Domestic 240l		X			2021	\$ 175.00	\$ 75.00	N	\$ 75.00	1021008			
Additional Service - Recycling 240l		X	ATO Private Ruling	2019	2022	\$ 78.35	\$ 55.00	N	\$ 55.00	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	\$ 191.00	\$ 120.00	N	\$ 120.00	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	\$ 50.00	N	\$ 50.00	1021010			Cash Receipt
Alternative Waste Services Option 2 - Once Off Bin Swap		X			2022	\$ 182.00	\$ 195.00	N	\$ 195.00	1021010			Cash Receipt
Additional Services FOGO Waste 240l - Once Off setup fee		X			2022		\$ 80.00	N	\$ 80.00	1021010			Cash Receipt
Additional Services Recycling 240l - Once Off setup fee		X			2022		\$ 80.00	N	\$ 80.00	1021010			Cash Receipt
Additional Services General Waste/Domestic 240l - Once Off setup fee		X			2022		\$ 115.00	N	\$ 115.00	1021010			Cash Receipt
Additional Service - General Waste/Domestic 140l once off set up fee		X					\$ 115.00	N	\$ 115.00	1021010			Cash Receipt
Contamination Fee - FOGO bin (charged each time additional action is required)		X			New 2022	\$ 50.00	\$ 50.00	N	\$ 50.00	1021010			Cash Receipt

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General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Continued</b>													
10.1.2 <b>Tipping Fees</b>													
Domestic Refuse - Ute	X			2021	2022	\$ 13.64	\$ 14.55	Y	\$ 16.00	1021006	0407		Local Government Act 1995
Small Trailers - not exceeding 1.8m x 1.2m	X			2017	2022	\$ 18.18	\$ 19.09	Y	\$ 21.00	1021006	0407		
Large Trailer - Incl Dual Axle, Float, Trailers with sides exceeding 500mm	X			2021	2022	\$ 27.27	\$ 28.18	Y	\$ 31.00	1021006	0407		
Small Truck	X			2021	2022	\$ 27.27	\$ 28.18	Y	\$ 31.00	1021006	0407		
240L Bin (Wheelie Bin)	X			2017	2022	\$ 3.64	\$ 4.55	Y	\$ 5.00	1021006	0407		
Domestic Greenwaste (1.8m x 1.2m trailer)	X			2021	2022	\$ 13.64	\$ 14.55	Y	\$ 16.00	1021006	0407		
Domestic Greenwaste (Dual Axle Trailer or larger)	X			2021	2022	\$ 18.18	\$ 19.09	Y	\$ 21.00	1021006	0407		
Refrigeration / Air Conditioner (each)	X			2014	2022	\$ 13.64	\$ 14.55	Y	\$ 16.00	1021006	0407	per item	
Mattresses (each)	X			2021	2022	\$ 13.64	\$ 14.55	Y	\$ 16.00	1021006	0407	per item	
Car Tyres - each	X			2016	2022	\$ 6.36	\$ 7.27	Y	\$ 8.00	1021006	0407		
Car Tyres on Rims - each	X			2017	2022	\$ 9.09	\$ 10.00	Y	\$ 11.00	1021006		per item	
						\$ -	\$ -						
Domestic Waste - Tip Pass - 20 x 240L Bin	X			2017	2022	\$ 58.18	\$ 60.00	Y	\$ 66.00	1021006	0407		
Domestic Waste - Tip Pass - 10 x Trailer (1.8m x 1.2m)	X			2017	2022	\$ 145.45	\$ 150.00	Y	\$ 165.00	1021006	0407		
						\$ -	\$ -						
Scrap Steel (clean)				2017	2022	\$ 1.82	\$ 2.73	Y	\$ 3.00	1021006	0407		
Waste from Local Community Events									NO CHARGE - Upon written application to Chief Executive Officer				
10.1.3 <b>Recycling</b>													
Glass Only (per 240l)	X			2014	2022	\$ 3.64	\$ 4.55	Y	\$ 5.00	1021006	0407		
<b>Contracts</b> - Can be negotiated with waste collection contractors via negotiations with the Chief Executive Officer or the Chief Executive Officers representative.													
10.1.4 <b>Septic Tank Fees</b>													
Application		X	31.28		2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	Health (Miscellaneous Provisions) Act 1911
Permit to use an apparatus		X			2009	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Regulatory	Health Regulations (Treat of Sewage) 1974
Inspection		X	ATO Private Ruling			\$ 100.00	\$ 100.00	N	\$ 100.00	1022002			ATO Private Ruling
Search Fee - Septic Tanks		X	31.32	2014	2022	\$ 15.00	\$ 20.00	N	\$ 20.00	1022002			Local Government Act 1995
Local Government Report Fee		X			2014	\$ 118.00	\$ 118.00	N	\$ 118.00	1022002		Council	Health (Miscellaneous Provisions) Act 1911

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General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>10.2 Town Planning &amp; Regional Development</b>													
10.2.1 Development Applications													
\$1 - \$50,000		X	31.31			\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		
\$50,001 - \$500,000		X	31.31			0.32%	0.32%	N		1026003	0135		
\$500,001 - \$2,500,000		X	31.31			see comments	see comments	N		1026003	0135		\$1,700 + 0.257% for every \$1 in excess of \$500,000
\$2,500,001 - \$5,000,000		X	31.31			see comments	see comments	N		1026003	0135		\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
\$5,000,001 - \$21,500,000		X	31.31			see comments	see comments	N		1026003	0135		\$12,633 + 0.123% for every \$1 in excess of \$5 million
More than 21.5 million		X	31.31			\$ 34,196.00	\$ 34,196.00	N	\$ 34,196.00	1026003	0135		
Determining a development application has commenced or been carried out		X	31.31			see comments	see comments	N	see comments	1026003	0135		Fee plus, twice that fee as penalty
Development Applications for 'P' uses in the Landscape Protection Area (Includes incidental development and outbuildings)		X			2016	\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		Planning & Development Regs 2009
R-Code Variation (up to 2 variations)		X			2016	\$ 147.00	\$ 147.00	N	\$ 147.00	1026003	0135		Planning & Development Regs 2009
R-Code Variation (3 or more variations) - Fee per Variation		X			2021	\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135		Planning & Development Regs 2009
Development Application Fees lodgement (Development Assessment Panel)		X				see comments	see comments	N	see comments	Muni/Trust System -T		Regulatory	Fees per Schedule 1 - Fees and Applications Planning & Development (Development Assessment Panels) Regs 2011

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

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	Taxed	GST Free												
<b>Continued</b>														
10.2.2	Development Applications - Extractive Industry		X	31.31			\$ 739.00	\$ 739.00	N	\$ 739.00	1026003	0135		\$739 plus, \$1,478 as penalty
	Determining a Extractive Industries development application has commenced or been carried out		X	31.31			see comments	see comments	N	see comments	1026003	0135		
10.2.3	Subdivision Clearance		X	31.31			\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135		per lot \$73 per lot for the first 5 lots and then \$35 per lot
	1 - 5 Lots		X	31.31			see comments	see comments	N		1026003	0135		
	5 - 195 Lots		X	31.31			\$ 7,393.00	\$ 7,393.00	N	\$ 7,393.00	1026003	0135		
10.2.4	Home Occupation - Initial Fee		X	31.3			\$ 222.00	\$ 222.00	N	\$ 222.00	1026003	0135		\$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		X	31.31	2021	2022	\$ 5,000.00	\$ 5,175.00	N	\$ 5,175.00	1026003	0135	Regulatory	Fee set by Planning & Development Act 2005
	Structure Plans - Including all Advertising Charges and 50% refundable if not advertised; OR												Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
	Structure Plans - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X	31.31	2021	Reviewed 2022	At Cost	At Cost	N	At Cost	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council



SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Continued</b>													
Modifications to Structure Plan (Post Approval)		X	31.31	2021	2022	\$ -	\$ 1,725.00	N	\$ 1,725.00	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Basic Amendments		X	31.31	2017	2022	\$ 2,000.00	\$ 2,070.00	N	\$ 2,070.00	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Standard Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X	31.31	2021	2022	\$ 4,000.00	\$ 4,140.00	N	\$ 4,140.00	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Standard Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X		2021	Reviewed 2022	At Cost	At Cost	N	At Cost	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council

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General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Continued</b>													
Complex Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X		2021	2022	\$ 5,000.00	\$ 5,175.00	N	\$ 5,175.00	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Complex Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X		2021	Reviewed 2022	At Cost	At Cost	N	At Cost	1026003	0135	Regulatory	Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council
Local Development Plans (other than required as part of subdivision condition)		X		2021	2022	\$ 1,000.00	\$ 1,035.00	N	\$ 1,035.00	1026003	0135	Regulatory	Includes all Advertising Charges
Modifications to Local Development Plan once approved		X		2021	2022	\$ 333.00	\$ 345.00	N	\$ 345.00	1026003	0135	Regulatory	
Issue of written planning advice		X	31.31			\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135	Regulatory	
Providing Zoning Certificate		X	31.31			\$ 73.00	\$ 73.00	N	\$ 73.00	1026003	0135	Regulatory	
Information Research (per hour) - On Public Record		X	31.31					N	\$ -	1026005		Regulatory	
Information Research (per hour) - Not on Public Record		X						N	\$ -	1026005		Regulatory	
Advertising - Newspaper		X		2021	2022	At Cost	\$ 440.00	N	\$ 440.00	1026005	0045	Regulatory	
Advertising - Sign		X			2021	At Cost	At Cost	N	COST + 10%	1026005	0045	Regulatory	
Photocopying (A4 & A3) - per page		X				\$ -	\$ -	N	\$ -	1026005		Regulatory	
Postage		X				At Cost	At Cost	N	COST + 10%	1026005		Regulatory	
Rural Numbering Sign		X				\$ 45.45	At Cost	N	COST + 10%	1026005		Regulatory	
10.2.7 Council Report (for Other Matters)		X		2021	2022	\$ 200.00	\$ 240.00	N	\$ 240.00	1026005			
10.2.8 Liquor Licence (Section 40 Certificates)		X			2021	\$ 73.00	\$ 73.00	N	\$ 73.00	1026003			Div 81, Permit to consume liquor, Liquor Lic Act 1988
10.2.9 Amending Development Approval		X	Ruling		2011	see comments	see comments	N	See Comments	1026002			application fee up to a maximum of \$295 whichever is the lesser.
Cancelling Development Approval or Removal of Caveat		X			2021	\$ -	\$ 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

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments	
	Taxed	GST Free												
<b>10.3 Cemetery Fees &amp; Charges</b>														
<b>10.3.1 Interments</b>														
Interment of Adult	X				2015	\$ 1,090.91	\$ 1,090.91	Y	\$ 1,200.00	1027003	0409		Note: no charge for plot fees	
Still Borns	X				2014	\$ 318.18	\$ 318.18	Y	\$ 350.00	1027003	0409			
Children under 7 years	X				2014	\$ 500.00	\$ 500.00	Y	\$ 550.00	1027003	0409			
Placement of cremated ashes	X				2015	\$ 272.73	\$ 272.73	Y	\$ 300.00	1027003	0409			
Placement of ashes in gravesite including bronze plaque and standard inscription	X				2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409			
Reservation of Grave	X				2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409			
<b>Extras</b>														
Without due notice	X				2015	\$ 272.73	\$ 272.73	Y	\$ 300.00	1027003	0409			
Not usual hours	X				2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
Public Holidays	X				2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
Saturdays	X				2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
Sundays	X				2010	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
<b>10.3.2 Plot Fees</b>														
1.8m x 2.75m	X					\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge	
<b>Extras</b>														
First additional 30 cm	X					\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge	
Second additional 30 cm	X					\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge	
Third additional 30cm	X					\$ -	\$ -	Y	see comments	1027003	0409		Free of Charge	
<b>10.3.3 Reopening Fees and Charges</b>														
Reopening	X				2010	\$ 681.82	\$ 681.82	Y	\$ 750.00	1027003	0409			
Removing grass / kerbing etc if necessary (per hour)	X				2010	At Cost	At Cost	Y	At Cost	1027003	0409			
Exhumation	X				2010	\$ 909.09	\$ 909.09	Y	\$ 1,000.00	1027003	0409			
<b>10.3.4 Niche Wall</b>														
Reservation for Placement	X				2014	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409			
Placement in single niche including bronze plaque and standard inscription	X				2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409			
Placement in double niche including bronze plaque and standard inscription	X				2015	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
Placement in double niche including second inscription for double niche plaque	X				2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409			
<b>10.3.5 Rose Garden</b>														
Reservation for Placement	X				2015	\$ 181.82	\$ 181.82	Y	\$ 200.00	1027003	0409			
Placement including bronze plaque and standard inscription	X				2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409			
Placement including bronze plaque and standard inscription, and second reservation	X				2015	\$ 454.55	\$ 454.55	Y	\$ 500.00	1027003	0409			
Second placement including plaque and standard inscription	X				2015	\$ 409.09	\$ 409.09	Y	\$ 450.00	1027003	0409			

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General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>10.3.6 Miscellaneous</b>													
Undertakers Licence - Annual		X	31.4 / ATO Ruling		2015	\$ 200.00	\$ 200.00	N	\$ 200.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Undertakers Licence - per burial		X	31.4 / ATO Ruling		2005	\$ 30.00	\$ 30.00	N	\$ 30.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Monumental Masons Annual Fee		X	31.4 / ATO Ruling		2015	\$ 200.00	\$ 200.00	N	\$ 200.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Permission to construct monument		X	31.4 / ATO Ruling		2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Single Monument Permit (Monumental Masons only)		X	31.4 / ATO Ruling		2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Issue of Grant of Right of Burial		X	31.4 / ATO Ruling		2015	\$ 50.00	\$ 50.00	N	\$ 50.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Copy of Grant of Right of Burial		X	31.4 / ATO Ruling		2015	\$ 25.00	\$ 25.00	N	\$ 25.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
Renewal of Grant of Right of Burial		X	31.4 / ATO Ruling		2015	\$ 100.00	\$ 100.00	N	\$ 100.00	1027004	0132		LGA 1995 & Cemeteries Act 1986
<b>10.4 Environment</b>													
10.4.1 Nil													
<b>FUNCTION 11 Recreation &amp; Culture</b>													
<b>11.1 Public Halls &amp; Civic Centres</b>													
11.1.1 Don Hewison Centre (Hall & Grounds) <i>Building Leased</i>													
11.1.2 Dardanup Hall <b>Complete Facility</b>													
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2014	2022	\$ 41.82	\$ 43.64	Y	\$ 48.00	1121014	0411		
Day time hire / Hr	X			2014	2022	\$ 54.55	\$ 56.36	Y	\$ 62.00	1121014	0411		
- Complete Evening (6pm - 11pm)	X				2022	\$ 272.73	\$ 286.36	Y	\$ 315.00	1121014	0411		5 hrs
- Complete Day (8am - 6pm)	X				2022	\$ 545.45	\$ 554.55	Y	\$ 610.00	1121014	0411		10 hrs
- Complete Day & Night (8am - 11pm)	X				2022	\$ 818.18	\$ 831.82	Y	\$ 915.00	1121014	0411		15 hrs
- Half Day (noon - 6pm)	X				2022	\$ 327.27	\$ 338.18	Y	\$ 372.00	1121014	0411		6 hrs
- Half Day & Night (noon - 11pm)	X				2022	\$ 600.00	\$ 620.00	Y	\$ 682.00	1121014	0411		11 hrs

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	Taxed	GST Free											
<b>Continued</b>													
<b>Lessor Hall or Main Hall (&amp; Kitchen) - Dardanup Only</b>													
Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2011	2022	\$ 21.82	\$ 21.82	Y	\$ 24.00	1121014	0411		
Day time hire / Hr	X			2011	2022	\$ 27.27	\$ 28.18	Y	\$ 31.00	1121014	0411		
- Complete Evening (7pm - 11pm)	X			2011	2022	\$ 136.36	\$ 140.91	Y	\$ 155.00	1121014	0411		5 hrs
- Complete Day (8am - 6pm)	X			2011	2022	\$ 272.73	\$ 281.82	Y	\$ 310.00	1121014	0411		10 hrs
- Complete Day & Night (8am - 11pm)	X			2011	2022	\$ 409.09	\$ 422.73	Y	\$ 465.00	1121014	0411		15 hrs
- Half Day (noon - 6pm)	X			2011	2022	\$ 163.64	\$ 169.09	Y	\$ 186.00	1121014	0411		6 hrs
- Half Day & Night (noon - 11pm)	X			2011	2022	\$ 300.00	\$ 310.00	Y	\$ 341.00	1121014	0411		11 hrs
<b>11.1.3 Other Halls</b>													
As set by individual Hall Lessees	X							Y					
Dardanup Community Centre (front section leased)	X					LEASE	LEASE						
Dardanup Community Centre (rear section only)													
- Concessional / Hr (Registered Non Profit, Charitable organisations)	X			2019	2022	\$ 21.82	\$ 21.82	Y	\$ 24.00	1121014	0411		
- Day time hire / Hr	X			2019	2022	\$ 27.27	\$ 28.18	Y	\$ 31.00	1121014	0411		
<b>11.1.4 Bonds</b>													
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	\$ 500.00	N	\$ 500.00	Muni/Trust System - THIRE02			Commercial Use
Dardanup Community Centre (rear section only)		X			Reviewed 2022	\$ 250.00	\$ 250.00	N	\$ 250.00	Muni/Trust System - THIRE02			Community Use/Groups
<b>11.1.5 Cleaning</b>													
Use of Council Cleaners	X					At Cost	At Cost	Y	(cost+O/H) + GST	1121002			
<b>11.1.6 Eaton Sports Pavilion Hire / Glen Huon Change Rooms Hire</b>													
<b>Eaton Sports Pavilion (excludes Change Rooms)</b>													
Eaton Sports Pavilion - Seasonal Charge	X				New 2022	\$ -	\$ 3,000.00	Y	\$ 3,300.00	1121015			
Eaton Sports Pavilion - Occasional Use/Daily Hire Per Hour	X				New 2022	\$ -	\$ 68.18	Y	\$ 75.00	1121015			
Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	X				New 2022	\$ -	\$ 54.55	Y	\$ 60.00	1121015			
<b>Glen Huon Change Rooms</b>													
Glen Huon Change Rooms - Seasonal Charge	X				New 2022	\$ -	\$ 2,000.00	Y	\$ 2,200.00	1121015			
Glen Huon Change Rooms - Occasional Use/Daily Hire Per Hour	X				New 2022	\$ -	\$ 50.00	Y	\$ 55.00	1121015			
Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	X				New 2022	\$ -	\$ 40.91	Y	\$ 45.00	1121015			
Bond (Seasonal Hire, Events, User Agreements)		X			New 2022	\$ -	\$ 500.00	N	\$ 500.00	Muni/Trust System - THIRE02			

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	Taxed	GST Free											
<b>11.2 Parks, Gardens and Reserves</b>													
11.2.1 <b>Glen Huon Oval (Use of Oval)</b> Bunbury Softball Assoc	X					LEASE	LEASE			1123003	0254		
Glen Huon Oval - Seasonal Charge	X				New 2022	\$ -	\$ 2,000.00	Y	\$ 2,200.00	1123003			
Glen Huon Oval - Occasional Use/Daily Hire Per Hour	X				New 2022	\$ -	\$ 45.45	Y	\$ 50.00	1123003			
Other User Agreements - Extended Use of Reserves (Case by Case Basis)					New 2022	\$ -	As per Use Agreement			1123003			E.G. Govt Agencies
<b>11.2.2 Tennis Courts - Dardanup</b>													
Dardanup Tennis Club	X				Reviewed 2022	\$ 54.55	\$ 54.55	Y	\$ 60.00	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			
<b>11.2.3 Tennis Courts - Eaton</b>													
Court Hire per hour (per court)	X				Reviewed 2022	\$ 13.64	\$ 13.64	Y	\$ 15.00	1123002			
<b>11.2.4 Water / 1000 litres (Standpipe Water)</b>													
Staff call out	X	X	S32 - 285 GST Act GSTR2000/25		2009	\$ 15.00	\$ 15.00	N	\$ 15.00	1328002	0412		A New Tax System (GST) Act 1999 'GST Act'
	X					At Cost	At Cost	Y	At Cost	1328002	0412		
<b>11.2.5 Reserves</b>													
SWFL Oval use per Season (per oval)	X			2015	2022	\$ 1,163.64	\$ 2,000.00	Y	\$ 2,200.00	1123003	0800		Per Season
<b>11.2.6 Bonds</b>													
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
<b>11.2.7 Event Booking Fees</b>													
Event Booking Fee - Shire Parks or Reserves (Commercial)	X				2021	\$ 162.73	\$ 162.73	Y	\$ 179.00	1123002			Council Policy CP070 Event Application Policy
Event Booking Fee - Shire Parks or Reserves (Not-for-Profit Individual, Community Group or Sporting Club Events or Events supported by the Shire via Policy SDev CP044)	X				New 2022	\$ -	\$ 81.36	Y	\$ 89.50	1123002			Council Policy CP070 Event Application Policy
<b>11.2.8 Cash in Lieu of Public Open Space</b>													
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	RESERVE FUND (POS received after 12/9/2020)		Planning & Development Act 1995 s. 154/WAPC Policy 2.3 Public Open Space
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	RESERVE FUND (POS received after 12/9/2020)		Planning & Development Act 1995 s. 154/WAPC Policy 2.3 Public Open Space
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	RESERVE FUND (POS received after 12/9/2020)		Planning & Development Act 1995 s. 154/WAPC Policy 2.3 Public Open Space

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	Taxed	GST Free											
<b>11.3 Eaton Recreation Centre</b>													
<b>Eaton Recreation Centre</b>													
<i>Special Promotions &amp; Events - The Chief Executive Officer (or the Chief Executive Officers delegated representative) is permitted to amend fees for special promotions and negotiate fees for special events.</i>													
<b>11.3.1 Memberships</b>													
<b>Joining Fee</b>	X			2018	2022	\$ 40.91	\$ 42.73	Y	\$ 47.00	1124003			
<b>Full Membership - Gym, Group Fitness, Cycling, Trainer Support, Casual Shots</b>													
- 12 Months	X			2019	2022	\$ 759.09	\$ 782.73	Y	\$ 861.00	1124007			
- 6 Months	X			2019	2022	\$ 457.27	\$ 470.91	Y	\$ 518.00	1124007			
- 3 Months	X			2019	2022	\$ 273.64	\$ 281.82	Y	\$ 310.00	1124007			
- Fortnightly Direct Debit	X			2019	2022	\$ 30.32	\$ 31.82	Y	\$ 35.00	1124007			
<b>Full Membership - Concession (Pension, DVA, Student Card) - 10% discount</b>													
- 12 Months	X			2019	2022	\$ 683.18	\$ 703.64	Y	\$ 774.00	1124007			
- 6 Months	X			2019	2022	\$ 411.55	\$ 423.64	Y	\$ 466.00	1124007			
- 3 Months	X			2019	2022	\$ 246.27	\$ 253.64	Y	\$ 279.00	1124007			
- Fortnightly Direct Debit	X			2019	2022	\$ 27.27	\$ 28.18	Y	\$ 31.00	1124007			
<b>Full Membership - Shire of Dardanup Residents Aged 80 years and over (residing in the Shire)</b>													
- 12 Months	X			2021	2022	\$ 45.45	\$ 47.27	Y	\$ 52.00	1124007			
<b>Gym or Group Fitness Only Membership</b>													
- 12 Months	X			2019	2022	\$ 683.18	\$ 703.64	Y	\$ 774.00	1124007			
- 6 Months	X			2019	2022	\$ 411.55	\$ 423.64	Y	\$ 466.00	1124007			
- 3 Months	X			2019	2022	\$ 246.27	\$ 253.64	Y	\$ 279.00	1124007			
- Fortnightly Direct Debit	X			2019	2022	\$ 27.27	\$ 28.18	Y	\$ 31.00	1124007			
<b>Gym or Group Fitness Only Membership - Concession (Pension, DVA, Student Card) - 10% discount</b>													
- 12 Months	X			2019	2022	\$ 614.86	\$ 633.64	Y	\$ 697.00	1124007			
- 6 Months	X			2019	2022	\$ 365.81	\$ 376.36	Y	\$ 414.00	1124007			
- 3 Months	X			2019	2022	\$ 218.91	\$ 225.45	Y	\$ 248.00	1124007			
- Fortnightly Direct Debit	X			2019	2022	\$ 24.26	\$ 24.55	Y	\$ 27.00	1124007			
<b>Off Peak/Special Population Membership - Fit Over 50 and Youth Memberships - 20% discount</b>													
- 12 Months	X			2019	2022	\$ 607.27	\$ 625.45	Y	\$ 688.00	1124007			
- 6 Months	X			2019	2022	\$ 365.81	\$ 376.36	Y	\$ 414.00	1124007			
- Fortnightly Direct Debit	X			2019	2022	\$ 24.25	\$ 24.55	Y	\$ 27.00	1124007			

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	Taxed	GST Free											
<b>Continued</b>													
<b>FIFO Full Membership</b>													
- 12 Months	X			2021	2022	\$ 303.64	\$ 312.73	Y	\$ 344.00	1124007			Free derived by 50% discount on upfront Off Peak/Special Population Membership with
- 6 Months	X			2021	2022	\$ 201.20	\$ 207.27	Y	\$ 228.00	1124007			
- Fortnightly Direct Debit	X				New 2022	\$ -	\$ 12.73	Y	\$ 14.00	1124007			
<b>Corporate Membership</b>													
- 12 Months	X			2021	2022	\$ 645.23	\$ 664.55	Y	\$ 731.00	1124007			Free derived from 15% discount on full membership when 5 or more join from the
- 6 Months	X			2021	2022	\$ 388.68	\$ 400.00	Y	\$ 440.00	1124007			
- Fortnightly Direct Debit	X				New 2022	\$ -	\$ 25.45	Y	\$ 28.00	1124007			
<i>* Members who have maintained 10 years consecutive membership receive a 10% discount on their applicable membership rate</i>													
<b>Teenfit Membership (11 to 14 Years)</b>													
- Fortnightly Direct Debit	X				New 2022	\$ -	\$ 24.55	Y	\$ 27.00	1124007			
<b>Fitness Centre</b>													
Casual Gym Entry	X			2015	2022	\$ 16.36	\$ 17.27	Y	\$ 19.00	1124003			
Casual Gym Entry - Concession: Senior / Full Time Student	X			2018	2022	\$ 14.73	\$ 15.45	Y	\$ 17.00	1124003			
Group Fitness - 30 to 60 Minute Class	X			2015	2022	\$ 16.36	\$ 17.27	Y	\$ 19.00	1124004			
Group Fitness - Concession - Senior / Full Time Student - 30 to 60 Minute Class	X			2018	2022	\$ 14.73	\$ 15.45	Y	\$ 17.00	1124004			
Group Fitness 10 Visit Pass: 30 to 60 Minute Class	X			2018	2022	\$ 147.27	\$ 151.82	Y	\$ 167.00	1124004			
Group Fitness 10 Visit Pass - Concession: 30 to 60 Minute Class	X			2018	2022	\$ 132.55	\$ 136.36	Y	\$ 150.00	1124004			
Second Class (Back to Back)	X			2021	2022	\$ 8.18	\$ 9.09	Y	\$ 10.00	1124004			
Fit Over 50 Session	X			2018	2022	\$ 8.18	\$ 9.09	Y	\$ 10.00	1124003			
Fit Over 50 Appraisal/Programme - Non Member	X			2014	2022	\$ 40.00	\$ 40.91	Y	\$ 45.00	1124003			
Fit Over 50 - 10 Pass	X			2021	2022	\$ 73.64	\$ 75.45	Y	\$ 83.00	1124003			
Fitness Appraisal/Assessment + Program	X			2014	2022	\$ 50.00	\$ 51.82	Y	\$ 57.00	1124003			
Youth/Teen Fitness Session (formerly Junior Fitness Sessions)	X			2018	2022	\$ 8.18	\$ 9.09	Y	\$ 10.00	1124004			
Youth/Teen Fitness Session - 10 Pass	X			2021	2022	\$ 73.64	\$ 76.36	Y	\$ 84.00	1124004			
<b>Personal Training</b>													
Personal Training (1 Hour)	X			2014	2022	\$ 63.64	\$ 65.45	Y	\$ 72.00	1124004			
Personal Training (45 Minutes)	X			2021	2022	\$ 47.73	\$ 49.09	Y	\$ 54.00	1124004			
Personal Training 5 Pass (1 Hour)	X			2014	2022	\$ 295.45	\$ 304.55	Y	\$ 335.00	1124004			
Personal Training 10 Pass (1 Hour)	X			2014	2022	\$ 545.45	\$ 561.82	Y	\$ 618.00	1124004			
Personal Training 5 Pass (30 Minutes)	X			2014	2022	\$ 181.82	\$ 187.27	Y	\$ 206.00	1124004			
Personal Training 10 Pass (30 Minutes)	X			2014	2022	\$ 318.18	\$ 328.18	Y	\$ 361.00	1124004			
Personal Training 5 Pass (45 Minutes)	X			2021	2022	\$ 215.91	\$ 222.73	Y	\$ 245.00	1124004			
Personal Training 10 Pass (45 Minutes)	X			2021	2022	\$ 386.36	\$ 398.18	Y	\$ 438.00	1124004			
Small Group Freestyle Gym Programs	X			2021	2022	\$ 16.36	\$ 17.27	Y	\$ 19.00	1124004			
Evolt Body Scan	X			2021	2022	\$ 22.73	\$ 23.64	Y	\$ 26.00	1124003			
Evolt Body Scan	X			2021	2022	\$ 36.36	\$ 37.27	Y	\$ 41.00	1124003			
<i>*Personal Training - additional participants plus \$20 per hour</i>													



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General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Continued</b>													
11.3.2 <b>Crèche</b>													
Crèche 10 Session Pass - Member	X			2021	2022	\$ 22.73	\$ 23.64	Y	\$ 26.00	1124013			
Crèche 10 Session Pass - Casual	X			2021	2022	\$ 31.82	\$ 32.73	Y	\$ 36.00	1124013			
Crèche Single Session Pass (Per Child) - Members	X			2021	2022	\$ 2.73	\$ 3.64	Y	\$ 4.00	1124013			
Crèche Single Session Pass (Per Child) - Non members	X			2021	2022	\$ 3.64	\$ 4.55	Y	\$ 5.00	1124013			
11.3.3 <b>Administration</b>													
Replacement Membership Access Device	X			2016	2022	\$ 18.18	\$ 19.09	Y	\$ 21.00	1124003			
Membership Attendance Report	X			2014	2022	\$ 22.73	\$ 23.64	Y	\$ 26.00	1124003			
Administration Fee - Forfeit Fee	X			2017	2022	\$ 22.73	\$ 23.64	Y	\$ 26.00	1124003			
Direct Debit Rejection Fee	X			2019	2022	\$ 15.45	\$ 16.36	Y	\$ 18.00	1124003			
11.3.4 <b>Facility Hire / Hour</b>													
Meeting Room Single (Per Hour)	X			2011	2022	\$ 18.18	\$ 19.09	Y	\$ 21.00	1124006	0413		
Meeting Room Double (Per Hour)	X			2019	2022	\$ 36.36	\$ 37.27	Y	\$ 41.00	1124006	0413		
Function / Group Fitness Room (Per Hour) (Inc outdoor area if required)	X			2011	2022	\$ 36.36	\$ 37.27	Y	\$ 41.00	1124006	0413		
Spin Room (Per session) (incl 16 Bikes)	X			2016	2022	\$ 63.64	\$ 65.45	Y	\$ 72.00	1124006	0413		
Servery	X			2016	2022	\$ 18.18	\$ 19.09	Y	\$ 21.00	1124006	0413		
Court Hire - OFF PEAK	X			2016	2022	\$ 36.36	\$ 37.27	Y	\$ 41.00	1124005	0414		
Court Hire - PEAK	X			2018	2022	\$ 49.09	\$ 50.91	Y	\$ 56.00	1124005	0414		
Half Court Hire - OFF PEAK	X			2014	2022	\$ 22.73	\$ 23.64	Y	\$ 26.00	1124005	0414		
Half Court Hire - PEAK	X			2014	2022	\$ 30.91	\$ 31.82	Y	\$ 35.00	1124005	0414		
<i>Note: Peak = after 4:00pm Monday to Friday</i>													
Grandstand (per tier)	X			2013	2022	\$ 59.09	\$ 60.91	Y	\$ 67.00	1124003			
Competition Events Package (per court)	X			2013	2022	\$ 27.27	\$ 28.18	Y	\$ 31.00	1124005	0414		
11.3.4 <b>Facility Hire / Hour</b>													
<i>Competition Events Package = score bench with 2 seats, 2 team low benches, court seating and coordinators counter (with the hire of 2 or more courts)</i>													
Chair Hire (Per Chair)	X			2013	2022	\$ 0.45	\$ 0.45	Y	\$ 0.50	1124003			
BBQ	X			2013	2022	\$ 20.00	\$ 20.91	Y	\$ 23.00	1124003			
Hire of Table Cloths or Trestle Table (per Table)	X			2013	2022	\$ 4.55	\$ 5.45	Y	\$ 6.00	1124003			
Data Projector (per Hour) min charge of 4 hours	X			2014	2022	\$ 6.36	\$ 7.27	Y	\$ 8.00	1124003			
Bouncy Castle (Per Use)	X			2019	2022	\$ 118.18	\$ 121.82	Y	\$ 134.00	1124005	0414		
<b>Hire with Alcohol</b>													
Local Organisation (Per hour)	X			2016	2022	\$ 45.45	\$ 47.27	Y	\$ 52.00	1124003			
Local Organisation (Not for profit - 10% off normal fee)	X			2019	2022	\$ 40.91	\$ 42.73	Y	\$ 47.00	1124003			
Hire - Additional Rubbish Fee (per rubbish bin)	X			2019	2022	At Cost	At Cost	Y	At Cost	1124003			

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General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>Continued</b>													
<b>Facility Hire / Hour (Registered Non Profit / Charitable Organisations) *</b>													
* 10% Discount Included													
Meeting Room Single (Per Hour) or Crèche	X			2011	2022	\$ 16.36	\$ 17.27	Y	\$ 19.00	1124006	0413		
Meeting Room Double (Per Hour)	X			2011	2022	\$ 32.72	\$ 33.64	Y	\$ 37.00	1124006	0413		
Function / Group Fitness Room (Per Hour) (Inc outdoor area if required)	X			2011	2022	\$ 36.36	\$ 38.18	Y	\$ 42.00	1124006	0413		
Spin Room (Per session) (incl 16 Bikes)	X			2013	2022	\$ 57.28	\$ 59.09	Y	\$ 65.00	1124006	0413		
Servery	X			2016	2022	\$ 16.36	\$ 17.27	Y	\$ 19.00	1124006	0413		
Court Hire - OFF PEAK	X			2016	2022	\$ 32.72	\$ 33.64	Y	\$ 37.00	1124005	0414		
Court Hire - PEAK	X			2018	2022	\$ 44.09	\$ 45.45	Y	\$ 50.00	1124005	0414		
Half Court Hire - OFF PEAK	X			2014	2022	\$ 20.46	\$ 21.82	Y	\$ 24.00	1124005	0414		
Half Court Hire - PEAK	X			2014	2022	\$ 27.82	\$ 29.09	Y	\$ 32.00	1124005	0414		
<i>Note: Peak = after 4:00pm Monday to Friday</i>													
<b>11.3.5 Sports &amp; Programmes</b>													
Casual Shots- Single Entry	X			2016	2022	\$ 3.64	\$ 4.55	Y	\$ 5.00	1124003			
Casual Shots- 10 Pass	X			2018	2022	\$ 32.73	\$ 34.55	Y	\$ 38.00	1124003			
- 3 Month Pass	X			2014	2022	\$ 72.73	\$ 75.45	Y	\$ 83.00	1124003			
- 6 Month Pass	X			2014	2022	\$ 131.82	\$ 136.36	Y	\$ 150.00	1124003			
Vacation Care per Day		X		2019	2022	\$ 60.00	\$ 56.36	N	\$ 62.00	1124012			Vacation Care Programme
Vacation Care After Hours Late Fee - After 5.45pm		X		2007	2022	\$ 10.00	\$ 10.00	N	\$ 11.00	1124012			After 5.45pm but before 5.59pm
Vacation Care After Hours Late Fee - After 6.00pm - charge every 5 minutes or part thereof		X				\$ 15.00	\$ 14.55	N	\$ 16.00	1124012			\$15.00 per every 5 minutes after 6.00pm
Administration Fee - Late Payment Fee Clinics (Hour)		X				\$ 20.00	\$ 19.09	N	\$ 21.00	1124012			Per Invoice Request
Clinics (Hour)	X			2018	2022	\$ 9.09	\$ 10.00	Y	\$ 11.00	1124004			
Birthday Parties (per child, minimum of 12 - 2 hour party - Inc catering)	X			2011	2022	\$ 16.36	\$ 17.27	Y	\$ 19.00	1124004			
<b>Other Programmes to be calculated on programme schedule</b>													
<b>Badminton</b>													
- Casual Game Fee	X			2018	2022	\$ 7.27	\$ 8.18	Y	\$ 9.00	1124003			
<b>Night programmes per Team</b>													
- Registration (New Teams)	X			2014	2022	\$ 45.45	\$ 47.27	Y	\$ 52.00	1124004			
- Registration (Ongoing Team)	X			2014	2022	\$ 27.27	\$ 28.18	Y	\$ 31.00	1124004			
- Registration Junior Team (New)	X			2016	2022	\$ 40.91	\$ 42.73	Y	\$ 47.00	1124004			
- Registration Junior Team (Ongoing)	X			2016	2022	\$ 22.73	\$ 23.64	Y	\$ 26.00	1124004			
- Fee per Game - Netball	X			2016	2022	\$ 54.55	\$ 56.36	Y	\$ 62.00	1124004			
- Fee per Game - Basketball	X			2016	2022	\$ 54.55	\$ 56.36	Y	\$ 62.00	1124004			
- Fee per Game - Futsal	X			2016	2022	\$ 50.00	\$ 51.82	Y	\$ 57.00	1124004			
- Fee per Game - Junior	X			2016	2022	\$ 40.91	\$ 42.73	Y	\$ 47.00	1124004			
- Fee per Game - Basketball 3 on 3	X			2018	2022	\$ 36.36	\$ 37.27	Y	\$ 41.00	1124004			

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	Taxed	GST Free											
<b>Continued</b>													
<b>Day Programme per Team</b>													
- Registration (New Teams)	X			2008	2022	\$ 31.82	\$ 32.73	Y	\$ 36.00	1124004			
- Registration (Ongoing Team)	X			2007	2022	\$ 18.18	\$ 19.09	Y	\$ 21.00	1124004			
- Fee per Game	X			2014	2022	\$ 38.18	\$ 40.00	Y	\$ 44.00	1124004			
Staff Costs - Centre Supervisor* / Cleaner	X			2019	2022	\$ 54.55	\$ 56.36	Y	\$ 62.00	1124014			
Staff Costs - Group Fitness Instructor	X			2019	2022	\$ 72.73	\$ 75.45	Y	\$ 83.00	1124014			
Staff Costs - Security Call Outs	X			2015	2022	At Cost	At Cost	Y	At Cost	1124014			
<i>*After Hours Centre Supervisor charges per Area:</i>													
<i>Hire 1 Area = 100% of Rate</i>													
<i>Hire 2 Areas = 50% of Rate</i>													
<i>Hire 3 Areas = No Charge</i>													
<i>Note, 1 Court is equal to 1 Area.</i>													
11.3.6	<b>Signage (Charge per annum or pro rata)</b>												
Wall 1200 x 1200	X			2019	2022	\$ 272.73	\$ 280.91	Y	\$ 309.00	1124011			
Wall 2400 x 1200	X			2019	2022	\$ 318.18	\$ 328.18	Y	\$ 361.00	1124011			
Wall 2400 x 1800	X			2019	2022	\$ 363.64	\$ 374.55	Y	\$ 412.00	1124011			
Wall 2400 x 2400	X			2019	2022	\$ 454.55	\$ 468.18	Y	\$ 515.00	1124011			
11.3.7	<b>Overnight Accommodation Charges (Per Night)</b>												
Up to 25 people	X			2018	2022	\$ 272.73	\$ 280.91	Y	\$ 309.00	1124006			
Additional per person rate - 26 to 50	X			2019	2022	\$ 9.09	\$ 10.00	Y	\$ 11.00	1124006			
Additional per person rate - 51 to 75	X			2019	2022	\$ 8.18	\$ 9.09	Y	\$ 10.00	1124006			
Additional per person rate 76 and over	X			2019	2022	\$ 7.27	\$ 8.18	Y	\$ 9.00	1124006			

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General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments
	Taxed	GST Free											
<b>11.4 Libraries</b>													
11.4.1 <b>Internet &amp; Wi-Fi Access</b> Internet & Wi-Fi Access	X				2007	No Charge	No Charge	Y	No Charge				
11.4.2 <b>Miscellaneous</b> Lost / Damaged Items - Replacement Headphones (per set)	X	X	ATO Private Ruling		2018	\$ 2.73	\$ 2.73	N	At Cost \$ 3.00	1126003 1126004	0415		ATO Private Ruling
11.4.3 <b>Printing &amp; Copying Costs</b>					Reviewed 2022								
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 <b>Laminating Costs</b>					Reviewed 2022								
A4	X				Reviewed 2022	\$ 1.36	\$ 1.36	Y	\$ 1.50	1126004			
A3	X				Reviewed 2022	\$ 2.73	\$ 2.73	Y	\$ 3.00	1126004			
11.4.5 <b>Book Sale</b>					Reviewed 2022								
Used Magazines	X				Reviewed 2022	\$ 0.45	\$ 0.45	Y	\$ 0.50	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			
<b>FUNCTION 12 Transport</b>													
12.1 <b>Transport</b>													
12.1.1 Special Series Number Plates	X				2014	\$ 363.64	\$ 374.55	Y	\$ 412.00	1223001			
12.1.2 Verge Inspection Fee - Single Dwelling (Residential)		X			2016	\$ 236.36	\$ 260.00	N	\$ 260.00	1424003			
Verge Inspection Fee - Multiple Dwelling (Residential)		X			2016	\$ 236.36	\$ 260.00	N	\$ 260.00	1424003			
Verge Inspection Fee - Commercial / Industrial		X			2016	\$ 236.36	\$ 260.00	N	\$ 260.00	1424003			
12.1.3 Contribution for Pathways - Developers		X				See Comments	See Comments	N	See Comments	7210106	RESERVE FUND		\$51.88 / m2
Contribution to Works - West Dardanup Structure Plan		X			2016	\$ 420.00	\$ 420.00	N	\$ 420.00	7210106	RESERVE FUND		per lot
Contribution for Roads & Upgrades - Developers (Policy E6.21)		X			2016	\$ 5,110.00	\$ 5,110.00	N	\$ 5,110.00	7210106	RESERVE FUND		per lot
Contribution for Road Safety - Heavy Haulage on Local Roads - per Permit		X			2017	\$ 300.00	\$ 300.00	N	\$ 300.00	7210129	RESERVE FUND		

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	Taxed	GST Free											
<b>FUNCTION 13 Economic Services</b>													
<b>13.1 Tourism &amp; Area Promotion</b>													
<b>13.1.1 Caravan Parks &amp; Camping Grounds</b>													
Application/Renewals		X	31.6			\$ 200.00	\$ 200.00	N	\$ 200.00	1322003	0133	Regulatory	Caravan & Camping Act &
Or													
Long term sites - per site - As per regulations		X	31.6			\$ 6.00	\$ 6.00	N	\$ 6.00	1322003	0133	Regulatory	Caravan Parks and Camp. Reg. 1997 Caravan & Camping Act
Short term sites - per site - As per regulations		X	31.6			\$ 6.00	\$ 6.00	N	\$ 6.00	1322003	0133	Regulatory	Caravan & Camping Act
Camp site - per site - As per regulations		X	31.6			\$ 3.00	\$ 3.00	N	\$ 3.00	1322003	0133	Regulatory	Caravan & Camping Act
Overflow site - per site - As per regulations		X	31.6			\$ 1.50	\$ 1.50	N	\$ 1.50	1322003	0133	Regulatory	Caravan & Camping Act
Additional fee for renewal after expiry		X	31.6	2014		\$ 20.00	\$ 20.00	N	\$ 20.00	1322003	0133	Regulatory	Caravan & Camping Act
Temporary licence: Pro rata as per application		X	31.6	2014		\$ 100.00	\$ 100.00	N	min. \$100.00	1322003	0133	Regulatory	Caravan & Camping Act
Transfer of Licence		X	31.6			\$ 100.00	\$ 100.00	N	\$ 100.00	1322003	0133	Regulatory	Caravan & Camping Act
<b>13.1.2 Building Control</b>													
Uncertified Application for a Building Permit (min \$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 storey 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	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
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)

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	Taxed	GST Free											
<b>Continued</b>													
Application for Amendment to a Building Permit		X	31.8		2021	\$ 110.00	\$ 110.00	N	\$ 110.00	1323004		Regulatory	Same calculation as for Building Permit based on change to contract value (but not less than \$110.00)
<b>13.1.2 Building Control</b>													
Search Fee / Copy of Building Plans		X				\$ 40.91	\$ 45.00	N	\$ 45.00	1323002			Building Regs 2012/Inspection Fee per 4 Years
Swimming Pool Inspection Levy per 4 Years		X	ATO Private Ruling	2021	2022	\$ 94.00	\$ 120.00	N	\$ 120.00	1323008		Regulatory	25% of Swimming Pool Levy raised annually
- Swimming Pool 4 Yearly Inspection (Annual Fee)				2021	2022	\$ 23.50	\$ 30.00	N	\$ 30.00	1323008		Regulatory	
<b>13.1.3 Extractive Industries</b>													
Application Annual licence & renewal fees		X	31.8			\$ 250.00	\$ 250.00	N	\$ 250.00	1328001	0134		Local Government Act 1995 / Local Law
- less than 1 hectare		X	31.8			\$ 125.00	\$ 125.00	N	\$ 125.00	1328001	0134		Local Government Act 1995
- more than 1 less than 5 hectare		X	31.8			\$ 250.00	\$ 250.00	N	\$ 250.00	1328001	0134		Local Government Act 1995
- greater than 5 hectares		X	31.8			\$ 375.00	\$ 375.00	N	\$ 375.00	1328001	0134		Local Government Act 1995
Licence transfer fee		X	31.8			\$ 50.00	\$ 50.00	N	\$ 50.00	1328001	0134		Local Government Act 1995
Rehabilitation Bond - Amount per Hectare		X			2021	see comments	see comments	N	see comments	Muni/Trust System - TREHAB			\$5,000 per hectare

SHIRE OF DARDANUP - 2022/2023 SCHEDULE OF FEES & CHARGES

General Description	GST Treatment		Division 81 (ATO) Determination/ATO Ruling	Prior Year Change	Last Changed	GST Excl 2021/22	GST Excl 2022/23	GST	FEES & CHARGES 2022/23	General Ledger #	Charge Code	Charge Type	Comments	
	Taxed	GST Free												
<b>FUNCTION 14 Other Property &amp; Services</b>														
<b>14.1 Private Works</b>														
<b>14.1.1 Plant (per hour or part thereof)</b>														
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			
<b>MR WA &amp; DEC</b>														
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				
<b>14.1.2 Employees</b>														
Supervision Fees - Part Supervision		X				1.5%	1.5%	N	1.5%	1424002	0420		GST Exempt	
Supervision Fees - Full Supervision		X				3.00%	3.00%	N	3.00%	1424002	0420			
Works	X					COST + 25%	COST + 25%	Y	COST + 25%, + GST	1421001				
Works - MRWA / DEC	X					COST + 10%	COST + 10%	Y	COST + 10%, + GST	1421001				
<b>FUNCTION 14 Other Property &amp; Services</b>														
<b>14.2 Administration</b>														
<b>14.2.1 Officer Charge Rates / Hour</b>														
Chief Executive Officer	X				2021	\$ 272.73	\$ 272.73	Y	\$ 300.00	1422004	1422004			
Director	X				2021	\$ 254.55	\$ 254.55	Y	\$ 280.00	1424003	1424003			
Manager	X				2021	\$ 172.73	\$ 172.73	Y	\$ 190.00	1422004	1422004			
Principal Planning Officer	X				2021	\$ 150.00	\$ 150.00	Y	\$ 165.00	1026002	1026002			
Planning Officer	X				2021	\$ 110.91	\$ 110.91	Y	\$ 122.00	1026002	1026002			
Principal Building Surveyor	X				2021	\$ 150.00	\$ 150.00	Y	\$ 165.00	1323002	1323002			
Building Surveyor	X				2021	\$ 110.91	\$ 110.91	Y	\$ 122.00	1323002	1323002			
Civil Engineer	X				2021	\$ 172.73	\$ 172.73	Y	\$ 190.00	1424003	1424003			
Engineering Officer	X				2021	\$ 110.91	\$ 110.91	Y	\$ 122.00	1424003	1424003			
Principal Environmental Health Officer	X				2021	\$ 150.00	\$ 150.00	Y	\$ 165.00	0724002	0724002			
Health Officer	X				2021	\$ 110.91	\$ 110.91	Y	\$ 122.00	0724002	0724002			
Ranger	X				2021	\$ 110.91	\$ 110.91	Y	\$ 122.00	0523002	0523002			
All Other Officers	X				2021	\$ 75.00	\$ 75.00	Y	\$ 82.50	1422004	1422004			
<b>14.2.2 Events Application Fee</b>														
Small Commercial Event <200 people		X		2015	2022	\$ 250.00	\$ 250.00	N	\$ 250.00	1123006				
Medium Commercial Event 201 - 500 people		X		2015	2022	\$ 475.00	\$ 500.00	N	\$ 500.00	1123006				
Large Commercial Event >500 people		X			New 2022	\$ -	\$ 750.00	N	\$ 750.00	1123006				
<b>14.2.3 Traffic Management Plan Preparation</b>														
Public Event - Free Entry or Community Group / Sporting Event		X			2011	\$ -	\$ -	N	\$ -	1424003			No Charge	
Commercial Event <500 people		X			2011	\$ 727.27	\$ 800.00	N	\$ 800.00	1424004				
Commercial Event <5000 people		X			2011	\$ 909.09	\$ 1,000.00	N	\$ 1,000.00	1424005				
Commercial Event >5000 people		X			2011	\$ 1,090.91	\$ 12,000.00	N	\$ 12,000.00	1424006				



**End of Document**

**Administration Centre – Eaton**

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