Shire of Dardanup

APPENDICES

Item 12.4.1A

UNDER SEPARATE COVER

ORDINARY COUNCIL MEETING

To Be Held

Wednesday, 28th June 2023
Commencing at 5.00pm

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive – EATON

This document is available in alternative formats such as:
~ Large Print
~ Electronic Format [disk or emailed]
Upon request.

(Appendix ORD: 12.4.1A)

ANNUAL BUDGET
2023/24

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Shire of Dardanup

Shire of Dardanup

ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

TABLE OF CONTENTS

		Page
Budget Introduction		
- Executive Summary		i
Budget Snapshot		ii
- Budget Overview		iv
Budget Process		v
Major Budget Influences		vi
- Budget Highlights & Analysis		vii
Operating Budget Highlights		vii
Operating Revenue Analysis		viii
Operating Expenditure Analysis		ix
Capital Works Budget		xi
Financial Statements		
Table of Contents - Statutory Budget		
- Statement of Comprehensive Income (Nature or Type)		2
- Statement of Cash Flows		3
- Rate Setting Statement (Statement of Financial Activity)		4
- Index of Notes to the Statutory Budget		5
	Note	
Basis of Preparation	1	6
- Basis of Preparation	1(a)	6
- Key Terms and Definitions (Nature or Type)	1(b)	7
Rates & Service Charges	2	8
- Rating Information	2(a)	8
- Interest Charges & Instalments	2(b)	9
- Rating - Specified Area Rate	2(c)	10
- Rating - Service Charges	2(d)	10
- Rating - Waivers & Concessions	2(e)	10
Net Current Assets	3	11
- Composition of Net Current Assets	3(a)	11
- Explanation of Difference in NCA & Surplus/(Deficit)	3 (b) to 3(d)	12
- Significant Accounting Policies	3(e)	13
Reconciliation of Cash	4	14
Fixed Assets	5	15
- Acquisition & Disposal of Property, Plant & Equipment	5(a)	15
- Acquisition & Disposal of Infrastructure	5(b)	15
- Acquisition & Disposal of Right of Use Assets	5(c)	15
Asset Depreciation	6	16
Information on Borrowings	7	17
- Borrowings Repayments	7(a)	17
- New Borrowings	7(b)	18
- Unspent Borrowings	7(c)	18
- Credit Facilities	7(d)	18
Lease Liabilities	8	19
Cash Backed Reserves	9	20
- Financially Backed Reserves - Movement	9(a)	20
- Financially Backed Reserves - Purposes	9(b)	21
Revenue Recognition	10	23
Program Information	11	24
Other Information	12	25
- Interest Earnings	12(a)	25
- Other Revenue	12(b)	25
- Auditors Remuneration	12(c)	25
- Interest Expenses (Finance Costs)	12(d)	25
- Write Offs	12(e)	25
Elected Members Remuneration	13	26
Major Land Transactions	14	27
Trading Undertakings & Major Trading Undertakings	15	27
Investments in Associates	16	27
Trust Funds	17	28
Fees and Charges	18	29
Annual Budget Papers		Following the Notes to the Financial Statements
Fees and Charges		136

Shire of Dardanup

Annual Budget

2023/24

1 Executive Summary

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

As is the practice and policy of the Shire of Dardanup, the Annual Budget has been adopted in late June, resulting in the adoption of the 2023/24 budget on the 28th of June 2023.

The 2023/24 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 2022/2023 financial year reviewed and updated its Corporate Business Plan. A new 'Council Plan 2022-2032' was produced in 2022, with this single Plan intended to fulfil the function of both the Strategic Community Plan and the Corporate Business Plan. By combining these two plans into one 'Council Plan', it is possible to see how the organisation is intending to deliver on the priorities in one compact document.

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

The 2023/24 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 6.0% rate revenue increase (excluding growth through interim rates) inclusive of a 0% increase in GRV minimum rates, 6.0% increase in UV 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.

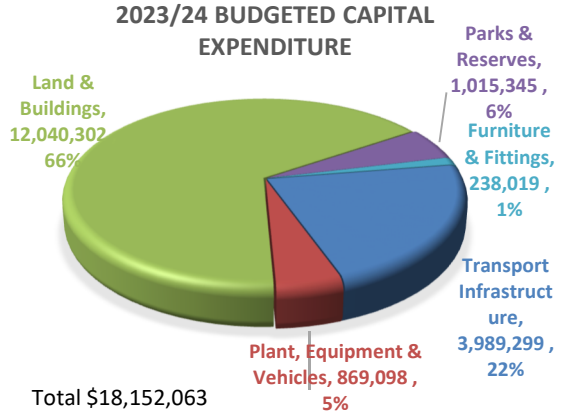
Whilst this budget has been prepared on the basis of constraint, due partly to the ongoing uncertainty around the future impact on the community of the Corona virus pandemic, rising interest rates and inflation, it is acknowledged that Council still needs to fund new community and organisational initiatives if it is to remain innovative and responsive towards the needs of the community.

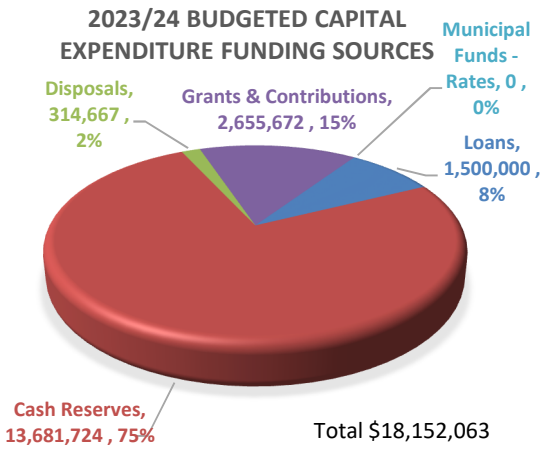
Shire of Dardanup

Budget Snapshot

2023/24

Major Capital Works Projects



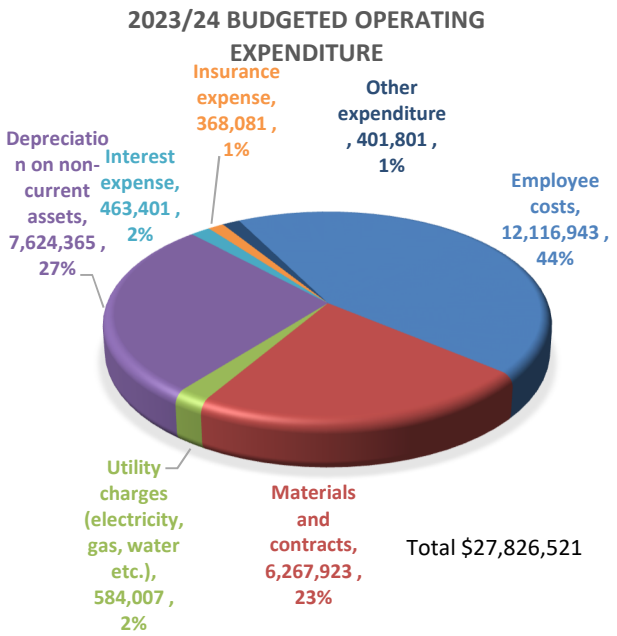


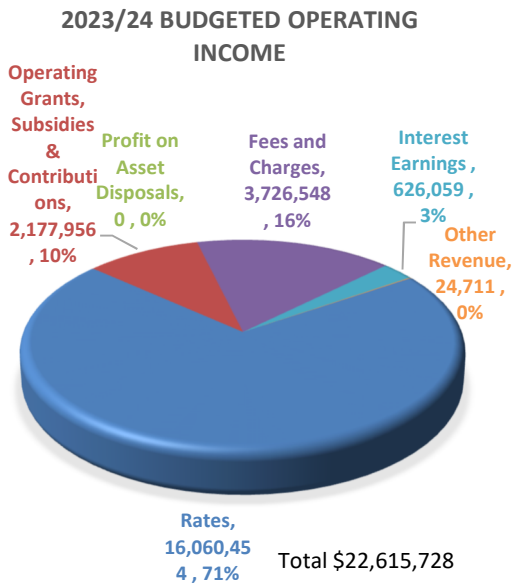
- Road / Drainage / Ancillary works – $3,102,745
- Bridge renewals - $667,000
- Pathways - $219,554
- Burekup and Ferguson Bushfire Brigade facilities completion - $29,790
- New Admin/Library building Stage 2 works - $9,584,975
- Dardanup Office major maintenance works - $60,000
- Eaton Oval Clubrooms (R&J Fishwick Pavilion) - $1,293,954
- Wells Recreation Reserve Sporting Hard Courts - $273,409
- Burekup Sporting Hard Courts - $5,080
- Burekup Pavilion - $30,000
- Wells Recreation Reserve Club Rooms - $22,353
- Millars Creek Tourist Bay - $2,180
- Ferguson Hall major maintenance works - $20,321
- Eaton Recreation Centre – Stage 2 works - $300,000
- Dardanup Community Centre major maintenance works - $20,321
- CWA major maintenance works - $45,971
- Dardanup Hall major maintenance works - $132,622
- Eaton Foreshore Landscaping Improvements - $67,893
- Eaton Foreshore Bore - $527,500
- Eaton Drive Islands & Verges upgrades - $47,475
- Glen Huon Oval Fencing Reinstatement - $105,500
- Wells Drinking Fountains - $6,330
- Various Park and Planting Renewals - $62,245
- Public Art Sculpture – Centenary Display - $20,000
- East Millbridge Public Open Space Stage 1 - $163,466
- Carramar Park – Park Bench & Picnic Set - $14,936
- Furniture & Equipment - $238,019
- Plant & Equipment - $10,000
- Heavy Plant and vehicles - $859,098

Shire of Dardanup

Budget Snapshot

2023/24





Major Operating Expenditure Items

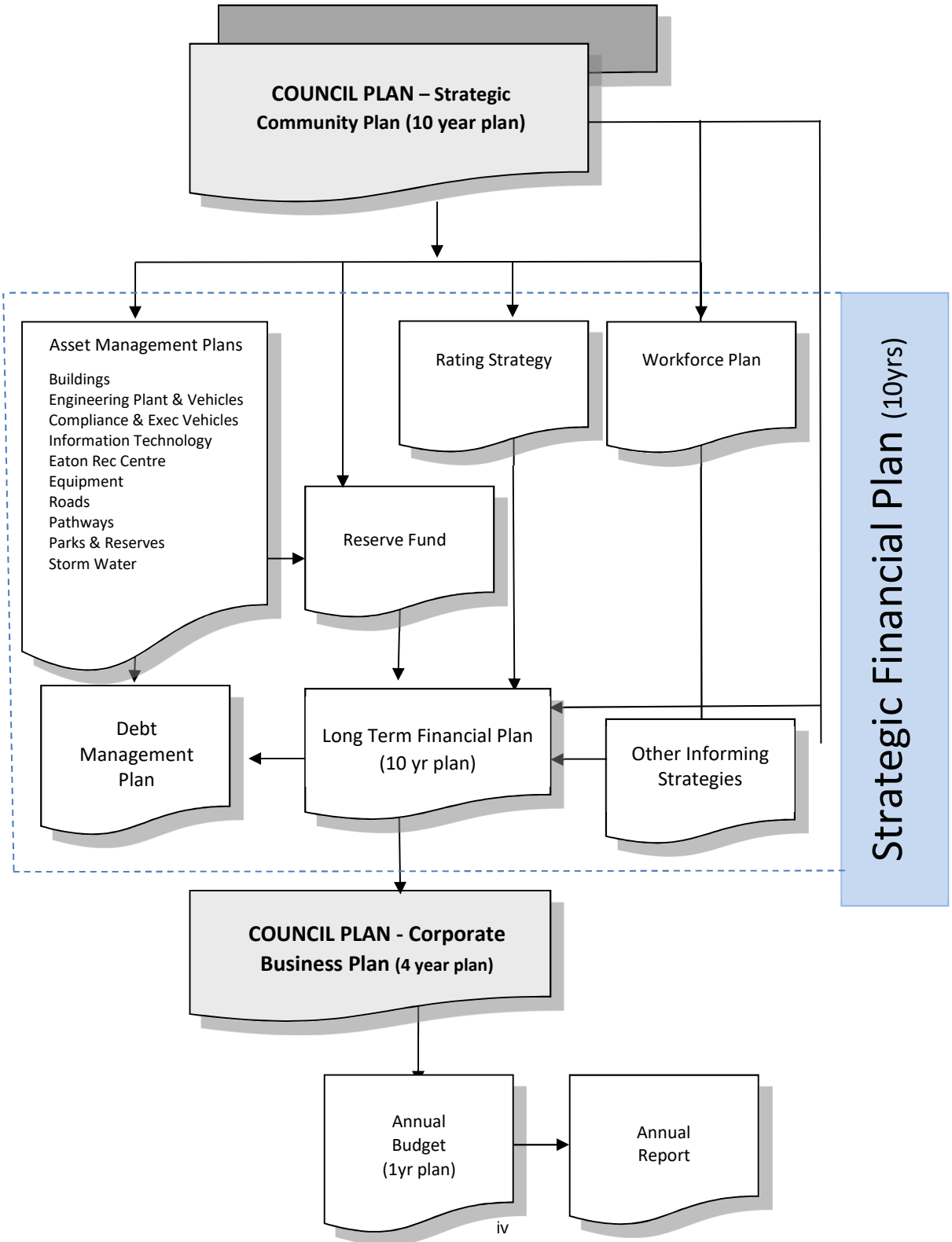
- Road maintenance - $2,152,362
- Bridge maintenance - $147,061
- Ancillary maintenance - $439,869
- Parks & Gardens maintenance - $3,494,901
- Building maintenance - $1,44,900
- Waste management - $1,802,843
- Electricity - $524,137
- Water and Gas - $59,870
- Insurance - $368,081
- Interest - $463,401
- Community programs, events and festivals, donations - $131,775
- Plant Operating costs - $650,316
- Depreciation - $7,624,365
- Environmental Projects - $35,000
- Building Control - $423,340
- Eaton Recreation Centre – $2,950,328
- Libraries and Library programs - $690,119
- Community Grant Scheme - $26,598
- Tourism & Events Grants - $35,000
- Tourism support - $43,500
- Economic development - $42,000
- Designated Area Migration Scheme - $60,000

Shire of Dardanup

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



Shire of Dardanup

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 2023/24 Annual Budget, which is included in this report, is for the financial year 1st July 2023 to 30th June 2024 and is prepared in accordance with the requirements outlined in the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards (AASB's).

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

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

The key dates for the budget process are summarised below:

Budget process	Month
1. Council review & adoption of strategic planning documents. Commence review of Council's Strategic Community Plan	Jan - March
2. Staff commence budget process	February
3. Review Councillor, Community and Staff budget requests	March
4. Review of the Strategic Financial Plan incorporating the Long Term Financial Plan, various Asset Management Plans, Rating Strategy, Reserve Plan, Debt Strategy, Capital Works and Operating Schedules	March - May
5. Integration and update of the Integrated Planning and Reporting elements into the Long Term Financial Plan and Corporate Business Plan	March - May
6. CEO & Management review and endorse the draft Council Plan (incorporating the Strategic Community Plan and Corporate Business Plan) and Long Term Financial Plan	May
7. Council adopts the draft Budget, including the setting of rates	May
8. Adopt Annual Budget. Adopt Council Plan.	Late June

Shire of Dardanup

2.2 Major Budget Influences

In preparing the 2023/24 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 2023/24 is forecast to be $11.816M. Key influences include:

a. Fair Work Australia minimum wage increases.

b. Minor decrease in Full Time Equivalent (FTE) staffing from 120.27 FTE to 120.18 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 6.0% General Rate revenue increase (excluding interim rate income) in line with the Corporate Business Plan and Long Term Financial Plan. To produce an overall 6.0% rate revenue increase, an average 6.5% increase has been applied in GRV and UV properties not on the minimum rate, with a 0% increase in GRV minimum rates, and a 6.0% increase in UV 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 $112,447, 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 $23 per property.
- The Specified Area Rate for Eaton Landscaping will generate $276,345, based on a 0% increase in the Rate. The increased revenue is attributed solely to growth in property numbers, with an average rate of $53 per residential property, excluding Citygate. The Specified Area Rate will be allocated as follows:
    - $100,000 Eaton Parks & Reserves Upgrades;
    - $176,345 allocated to maintenance of Millbridge Public Open Space.

Fees & Charges Revenue

- Overall Fees and Charges revenue is forecast at $3.72m which is an increase of $395k over the previous financial year.
- The Fees and Charges have been reviewed not only on the basis of cost recovery, but to also allow for a clear application by staff while not being cost prohibitive. There has been a general 3% 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 the temporary holding fee for cats and dogs, application for keeping of certain animals, and waste tipping fees for various types of waste including large e-waste goods disposal.

Shire of Dardanup

Grant Revenue

- Federal Local Government Financial Assistance Grants are forecast to be received during the 2023/24 financial year.
- Non-operating grants, subsidies and contributions are forecast at $2.655m 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 $409,861 to community organisations, projects and events in the Shire of Dardanup and region. Donations include:

- $ 4,000 Personal Development grant scheme
- $23,500 Economic Development Initiatives
- $14,000 Bunbury Geographe Economic Alliance
- $15,000 Bunbury Regional Entertainment Centre
- $20,000 Bunbury Geographe Tourism Partnership
- $ 5,500 City of Bunbury Regional Events
- $ 2,000 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
- $ 6227 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
- $35,000 Public Art Projects
- $60,000 Events and Festivals
- $14,025 Australia Day Breakfast (Eaton, Dardanup, Burekup)
- $ 2,000 Citizenship Ceremonies
- $ 2,500 Youth Workshops and Activities

Shire of Dardanup

- $3,000 Seniors Workshops and Activities
- $ 250 SW Group of Affiliated Agricultural Associations
- $26,598 Minor Community Grants Scheme
- $35,000 Tourism & Events Grants (Contestable Grant on application after support for Bull & Barrel Festival $10,500, Eaton Foreshore Festival $3,000, and Dardanup Arts Spectacular $11,500)
- $ 1,500 Creative Workshops
- $ 3,000 Community & Club and Capacity Building Workshops and Activities
- $25,000 Place Making Activities and Engagement
- $33,000 Library Programs
- $5,000 Youth Development programs
- $ 4,500 School Holiday Workshops & Activities
- $10,000 Minor/Community Events Assistance
- $ 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	2023/24 Budget $	2022/23 Budget $	Change $	Change %
Rates	16,060,454	15,021,963	1,038,491	6.9%
Grants, Subsidies & Contributions	2,177,958	2,457,135	(279,177)	(11.4)%
Capital Grants, Subsidies & Contributions	2,655,672	5,179,259	(2,523,587)	(48.7)%
Profit on Sale of Assets	0	2,942,186	(2,942,186)	(100.0)%
Service Charges	0	0	0	0%
Fees & Charges	3,726,548	3,331,234	395,314	11.9%
Interest Earnings	626,059	269,350	356,709	132.4%
Other Revenue	24,711	29,226	(4,515)	(15.4)%
Total Operating Revenue	**25,271,402**	**29,230,353**	**(3,958,951)**	(13.5)%

Grants & Subsidies & Contributions – Operating: $2,177,958
($279,177 Decrease)
It is forecast that Council will receive $2.17m in operational grants. Approximately 72% of this figure is budgeted grant revenue from the Local Government Grants Commission being General Purpose Grant ($977,261) and Local Roads Grant revenue ($588,929). Council & staff continue to be very active in sourcing funding for projects as an alternative to general revenue.

Grants & Subsidies & Contributions – For the Development of Assets: $2,655,672
($2,523,587 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 2023/24 include;

- State Government - Regional Road Group grants of $663k.
- State Government - Road Black Spots Grants $793k.
- State Government – Building Construction $21k.

Shire of Dardanup

- Commonwealth Government – Roads to Recovery $316k.
- Commonwealth Government – Building Construction $393k.

Profit on Assets Disposals: $0
($2,942,186 Decrease)
There is no budgeted profit planned from the sale of plant and vehicles in 2023/24, compared to the profit generated from the sale of land associated with the Lot 601 development by Citygate which was budgeted in the 2022/23 financial year ($2,940,246). This is a non-cash item.

Service Charges: $0
No Service charges will be raised in 2023/24.

Fees & Charges: $3,726,548
($395,314 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 2023/24 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 6.3% applied to waste collection services due to increased disposal costs.

Interest Revenue: $626,059
($356,709 Increase)
Interest revenue includes interest on investments and arrears on rates. The interest earnings in 2023/24 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	**2023/24 Budget $**	**2022/23 Budget $**	**Change $**	**Change %**
Employee Costs	(12,116,943)	(11,453,887)	(663,056)	(5.8)%
Materials & Contracts	(6,267,923)	(5,284,883)	(983,040)	(18.6)%
Utility Charges	(584,007)	(571,758)	(12,249)	(2.1)%
Depreciation	(7,624,365)	(6,017,969)	(1,606,396)	(6.8)%
Loss on Assets Disposal	(0)	(0)	(0)	
Insurance	(368,081)	(339,527)	(28,554)	(0.1)%
Interest / Borrowing Cost	(463,401)	(204,976)	(258,425)	(66.0%)
Other	(401,801)	(386,447)	(15,354)	(9.3)%
Total Operating Expenditure	**(27,826,521)**	**(24,259,447)**	**(3,567,074)**	(14.7)%

Shire of Dardanup

a) Employee Costs: $12,116,943
($663,056 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 10.5% to 11.0%.
c. Minor Decrease in Full Time Equivalent (FTE) staffing from 120.27 FTE to 120.18 FTE.
d. Cap of 2.0% on Performance Based Salaries.

b) Materials & Contracts: $6,267,923
($983,040 Increase)
The increase relates to price indexation plus additional operational activities across Council's operations.

c) Utility Charges: $584,007
($12,249 Increase)
Utility (Gas, Water, Electricity) expenses are budgeted at $584,007, representing a small increase in operating cost estimated charges.

d) Depreciation: $7,624,365
($1,606,396 Increase)
There is a budgeted increase in deprecation which is a combination of increases attributed to new assets acquired, decreases from disposed or sold assets, and a revaluation of buildings that occurred during the previous financial year. This is a non-cash item in the budget and does not directly affect rates required to be levied.

e) Loss on Asset Disposals: $0
(No Change)
Relates to the non-cash loss on disposal of assets.

f) Insurance: $368,081
($28,554 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: $463,401
($258,425 Increase)
Relates to the interest repayment component on Council borrowings. A new loan of $1,500,000 will be raised during 2023/24 for Council's Administration/Library Building.

h) Other Expenditure: $401,801
($15,354 Increase)
This represents non-specific expenditure

Shire of Dardanup

2.6 Capital Works Budget

The 2023/24 Capital Works Budget forecasts total expenditure of $18.152m, which is a decrease of $4.473m from last financial year.

Capital Works	2023/24 Budget $	2022/22 Budget $	Change $	Change %
Land & Buildings	(12,040,302)	(17,314,573)	5,274,271	30.5%
Transport Infrastructure	(3,322,299)	(4,217,151)	894,852	21.2%
Parks & Reserves	(1,015,345)	(845,258)	(170,087)	(20.1)%
Bridges	(667,000)	0	(667,000)	
Vehicles	(859,098)	(80,000)	(779,098)	(973.9)%
Plant & Equipment	(10,000)	(0)	(10,000)	
Furniture & Fittings	(238,019)	(168,382)	(69,637)	(41.4)%
Total Capital Works	**(18,152,063)**	**(22,625,364)**	**(4,473,301)**	19.8%

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

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

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SHIRE OF DARDANUP

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5

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
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		$	$	$
Rates	2(a)	16,060,454	15,050,602	15,021,963
Grants, subsidies and contributions	11	2,177,958	2,806,737	2,457,135
Fees and charges	18	3,726,548	3,563,818	3,331,234
Interest revenue	12(a)	626,059	678,073	269,350
Other revenue	12(b)	24,711	29,226	29,226
		22,615,730	22,128,456	21,108,908
Expenses				
Employee costs		(12,116,943)	(11,563,625)	(11,453,887)
Materials and contracts		(6,267,923)	(5,760,688)	(5,284,883)
Utility charges		(584,007)	(572,108)	(571,758)
Depreciation	6	(7,624,365)	(7,366,537)	(6,017,969)
Finance costs	12(d)	(463,401)	(196,187)	(204,976)
Insurance		(368,081)	(354,741)	(339,527)
Other expenditure		(401,801)	(434,797)	(386,447)
		(27,826,521)	(26,248,683)	(24,259,447)
		(5,210,791)	(4,120,227)	(3,150,539)
Capital grants, subsidies and contributions	11	2,655,672	4,799,003	5,179,259
Profit on asset disposals	5	0	3,001,831	2,942,186
		2,655,672	7,800,834	8,121,445
Net result for the period		**(2,555,119)**	**3,680,607**	**4,970,906**
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(2,555,119)**	**3,680,607**	**4,970,906**

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 2024

CASH FLOWS FROM OPERATING ACTIVITIES	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Receipts		$	$	$
Rates		16,060,454	14,717,936	15,021,963
Grants, subsidies and contributions		2,177,958	3,822,470	2,457,135
Fees and charges		3,726,548	3,563,818	3,331,234
Interest revenue		626,059	678,073	269,350
Goods and services tax received		0	242,519	0
Other revenue		24,711	29,226	29,226
		22,615,730	23,054,042	21,108,908
Payments				
Employee costs		(12,116,943)	(11,465,376)	(11,453,887)
Materials and contracts		(6,267,923)	(6,075,249)	(5,284,883)
Utility charges		(584,007)	(572,108)	(571,758)
Finance costs		(463,401)	(191,995)	(204,976)
Insurance		(368,081)	(354,741)	(339,527)
Other expenditure		(401,801)	(434,797)	(386,447)
		(20,202,156)	(19,094,266)	(18,241,478)
Net cash provided by (used in) operating activities	4	2,413,574	3,959,776	2,867,430
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(13,147,419)	(12,994,740)	(17,562,955)
Payments for construction of infrastructure	5(b)	(5,004,644)	(5,552,945)	(5,062,409)
Capital grants, subsidies and contributions		2,655,672	4,299,003	4,931,609
Proceeds from sale of property, plant and equipment	5(a)	314,667	5,129,838	5,025,000
Net cash provided by (used in) investing activities		(15,181,724)	(9,118,844)	(12,668,755)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(478,810)	(392,533)	(529,714)
Payments for principal portion of lease liabilities	8	(177,784)	(237,219)	(238,834)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	7,114,531	0
Proceeds from new borrowings	7(a)	1,500,000	6,700,000	7,000,000
Net cash provided by (used in) financing activities		843,406	13,184,779	6,231,452
Net increase (decrease) in cash held		(11,924,744)	8,025,711	(3,569,873)
Cash at beginning of year		23,076,880	15,051,169	12,560,114
Cash and cash equivalents at the end of the year	4	**11,152,136**	**23,076,880**	**8,990,242**

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

SHIRE OF DARDANUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

(Appendix ORD: 12.4.1A)

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
Rates	2(a)	16,060,454	15,050,602	15,025,963
Grants, subsidies and contributions	11	2,177,958	2,806,737	2,457,135
Fees and charges	18	3,726,548	3,563,818	3,331,234
Interest revenue	12(a)	626,059	678,073	269,350
Other revenue	12(b)	24,711	29,226	29,226
Profit on asset disposals	5	0	3,001,831	2,942,186
		22,615,730	25,130,287	24,055,094
Expenditure from operating activities				
Employee costs		(12,116,943)	(11,563,625)	(11,453,887)
Materials and contracts		(6,267,923)	(5,760,688)	(5,284,883)
Utility charges		(584,007)	(572,108)	(571,758)
Depreciation	6	(7,624,365)	(7,366,537)	(6,017,969)
Finance costs	12(d)	(463,401)	(196,187)	(204,976)
Insurance		(368,081)	(354,741)	(339,527)
Other expenditure		(401,801)	(434,797)	(386,447)
		(27,826,521)	(26,248,683)	(24,259,447)
Non-cash amounts excluded from operating activities	3(b)	7,624,365	4,360,450	3,305,231
Amount attributable to operating activities		**2,413,574**	**3,242,054**	**3,100,878**
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	2,655,672	4,799,003	5,179,259
Proceeds from disposal of assets	5	314,667	5,129,838	5,025,000
		2,970,339	9,928,841	10,204,259
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(13,147,419)	(12,994,740)	(17,562,955)
Payments for construction of infrastructure	5(b)	(5,004,644)	(5,552,945)	(5,062,409)
		(18,152,063)	(18,547,685)	(22,625,364)
Non-cash amounts excluded from investing activities	3(c)	0	(1,114,155)	(233,448)
Amount attributable to investing activities		**(15,181,724)**	**(9,732,999)**	**(12,654,553)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	1,500,000	6,700,000	7,000,000
Transfers from reserve accounts	9(a)	16,341,090	12,170,916	13,715,412
		17,841,090	18,870,916	20,715,412
Outflows from financing activities				
Repayment of borrowings	7(a)	(478,810)	(392,533)	(529,714)
Payments for principal portion of lease liabilities	8	(177,784)	(237,219)	(238,834)
Transfers to reserve accounts	9(a)	(4,569,168)	(11,593,054)	(10,440,476)
		(5,225,762)	(12,222,806)	(11,209,024)
Amount attributable to financing activities		**12,615,328**	**6,648,110**	**9,506,389**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	332,558	175,393	184,453
Amount attributable to operating activities		2,413,574	3,242,054	3,100,878
Amount attributable to investing activities		(15,181,724)	(9,732,999)	(12,654,553)
Amount attributable to financing activities		12,615,328	6,648,110	9,506,389
Surplus or deficit at the end of the financial year	3	**179,736**	**332,558**	**137,167**

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

SHIRE OF DARDANUP
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Depreciation	16
Note 7	Borrowings	17
Note 8	Lease Liabilities	19
Note 9	Reserve Accounts	20
Note 10	Revenue Recognition	23
Note 11	Program Information	24
Note 12	Other Information	25
Note 13	Elected Members Remuneration	26
Note 14	Major Land Transactions	27
Note 15	Trading Undertakings and Major Trading Undertakings	27
Note 16	Investment in Associates	27
Note 17	Trust Funds	28
Note 18	Fees and Charges	29

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(a) BASIS OF PREPARATION

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

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

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

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

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

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

2022/23 actual balances
Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

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 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
• AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
• AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
• AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
• AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
• AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants
• AASB 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		$		$	$	$	$	$	$	$
(i) General rates										
General Rates - GRV: Residential		0.109420	4,429	80,548,292	8,813,594	0	0	8,813,594	7,750,224	7,749,725
General Rates - GRV: Commercial		0.109420	62	14,851,106	1,625,008	0	0	1,625,008	1,509,767	1,509,767
General Rates - GRV: Industrial		0.109420	71	9,441,902	1,033,133	0	0	1,033,133	926,807	926,807
General Rates - GRV: Small Holding		0.109420	387	9,064,228	991,808	0	0	991,808	892,023	892,023
General Rates - GRV: Interim and Back Rates		0.109420	0	0	0	100,359	0	100,359	158,000	111,668
Unimproved valuations										
General Rates - UV: Broad Acre Rural		0.005974	493	315,390,099	1,884,140	0	0	1,884,140	1,763,581	1,763,581
General Rates - UV: Mining		0.005974	0	0	0	0	0	0	0	0
General Rates - UV: Interim and Back Rates		0.005974	0	0	0			0		
Total general rates			5,442	429,295,627	14,347,683	100,359	0	14,448,042	13,000,402	12,953,571
		Minimum								
(ii) Minimum payment		$								
General Rates - GRV: Residentia		1,547.50	523	5,242,378	809,343	0	0	809,343	1,290,615	1,290,615
General Rates - GRV: Commerci		1,547.50	9	67,360	13,928	0	0	13,928	13,927	13,927
General Rates - GRV: Industrial		1,547.50	43	425,600	66,543	0	0	66,543	75,828	75,828
General Rates - GRV: Small Holc		1,547.50	76	553,300	117,610	0	0	117,610	100,588	100,588
General Rates - GRV: Interim an		1,547.50	0	0	0	0	0	0	0	0
Unimproved valuations										
General Rates - UV: Broad Acre		1,640.35	121	20,079,023	198,482	0	0	198,482	201,175	201,175
General Rates - UV: Mining		1,640.35	16	267,980	26,246	0	0	26,246	27,855	27,855
General Rates - UV: Interim and		1,640.35	0		0			0		0
Total minimum payments			788	26,635,641	1,232,152	0	0	1,232,151	1,709,988	1,709,988
Total general rates and minimum payments			6,230	455,931,268	15,579,835	100,359	0	15,680,193	14,710,390	14,663,559
(iii) Specified area rates										
Bulk Waste Collection	GRV	0.001315		84,123,610	112,447	0	0	112,447	109,726	109,726
Eaton Landscaping	GRV	0.002925		91,394,796	276,345	0	0	276,345	267,000	264,740
Total specified area rates			0	175,518,406	388,792	0	0	388,792	376,726	374,466
					15,968,627	100,359	0	16,068,985	15,087,116	15,038,025
Discounts (Refer note 2(e))								0	0	0
Waivers or Concessions (Refer note 2(e))								(8,531)	(36,514)	(16,062)
Total rates					15,968,627	100,359	0	16,060,454	15,050,602	15,021,963

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Single full payment

Option 2 (Four Instalments)
First instalment
Second instalment
Third instalment
Fourth instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment		0	0.00%	11.00%
Option two				
First instalment	13/09/2023	0	0.00%	11.00%
Second instalment	15/11/2023	14	5.50%	11.00%
Third instalment	17/01/2024	14	5.50%	11.00%
Fourth instalment	20/03/2024	14	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	$	$	$
Instalment plan admin charge revenue	83,564	82,500	87,080
Instalment plan interest earned	66,837	65,986	65,986
Unpaid rates and service charge interest earned	68,109	49,000	49,000
	218,510	197,486	202,066

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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
Specified area rate	$	$	$		
Bulk Waste Collection	112,447	0	0	To fund kerbside bulk waste collection.	4,747 - being all developed residential properties within the townsites of Eaton, Dardanup and Burekup.
Eaton Landscaping	176,345	100,000	0	To fund capital parks projects in Eaton and higher than standard landscaping in Millbridge.	4,508 - being all properties within the townsite of Eaton.
	288,792	100,000	0		

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
			%	$	$	$	$		
General rates		Concession			6,031	34,514	12,062	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			2,500	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.
					8,531	36,514	16,062		

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		$	$	$
Current assets				
Cash and cash equivalents	4	11,152,136	23,076,880	8,990,242
Financial assets		0	0	7,114,531
Receivables		1,211,832	1,211,832	1,064,490
Inventories		14,281	14,281	9,003
Other assets		165,104	165,104	45,012
		12,543,353	24,468,097	17,223,278
Less: current liabilities				
Trade and other payables		(2,684,212)	(2,684,212)	(3,315,124)
Contract liabilities - grants		(1,504,362)	(1,504,362)	(301,170)
Lease liabilities	8	(80,478)	(177,784)	(238,834)
Long term borrowings	7	(541,021)	(478,810)	(558,682)
Employee provisions		(1,583,386)	(1,583,386)	(1,565,885)
Other provisions		(70,184)	(70,184)	(64,189)
		(6,463,643)	(6,498,738)	(6,043,884)
Net current assets		6,079,710	17,969,359	11,179,394
Less: Total adjustments to net current assets	3(d)	(5,899,974)	(17,636,801)	(11,042,227)
Net current assets used in the Rate Setting Statement		179,736	332,558	137,167

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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.*

	Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	5	0	(3,001,831)	(2,942,186)
Add: Depreciation	6	7,624,365	7,366,537	6,017,969
Movement in current contract liabilities associated with restricted cash		0		229,448
Non-cash movements in non-current assets and liabilities:				
- Employee provisions		0	(8,448)	0
- Other provisions		0	4,192	0
Non cash amounts excluded from operating activities		7,624,365	4,360,450	3,305,231

(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 capital grants liability		0	(250,000)	2,350
Movement in current unspent capital grants associated with restricted cash		0	(614,155)	(235,798)
Movement in current other provision associated with restricted cash - developer contributions		0	(250,000)	0
Non cash amounts excluded from investing activities		0	(1,114,155)	(233,448)

(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 - reserve accounts	9	(8,475,949)	(20,247,871)	(12,603,415)
Less: Current assets not expected to be received at end of year				
- Other Liabilities from contracts with customers - Revenue		0	0	18,202
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		541,021	478,810	558,682
- Current portion of lease liabilities		80,478	177,784	238,834
- Current portion of unspent capital grants held in reserve - grants		1,954,476	1,954,476	745,470
Total adjustments to net current assets		(5,899,974)	(17,636,801)	(11,042,227)

3(e) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budget	2022/23 Actual	2022/23 Budget
		$	$	$
Cash at bank and on hand		11,152,136	23,076,880	8,990,242
Total cash and cash equivalents		11,152,136	23,076,880	8,990,242
Held as				
- Unrestricted cash and cash equivalents	3(a)	2,491,709	2,635,349	3,044,583
- Restricted cash and cash equivalents	3(a)	8,660,427	20,441,531	5,945,659
		11,152,136	23,076,880	8,990,242
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		8,660,427	20,441,531	5,945,659
- Restricted financial assets at amortised cost - term deposits	3(a)	0	0	7,114,531
		8,660,427	20,441,531	13,060,190
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	8,475,949	20,247,871	12,603,415
Unspent borrowings	7(c)	172,818	182,000	182,000
Unspent capital grants, subsidies and contribution liabilities		11,660	11,660	271,892
Contract liability - grant revenue				184,883
Adjustment to restricted assets as funds held in reserve				(182,000)
		8,660,427	20,441,531	13,060,190
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,555,119)	3,680,607	4,970,906
Depreciation	6	7,624,365	7,366,537	6,017,969
(Profit)/loss on sale of asset	5	0	(3,001,831)	(2,942,186)
(Increase)/decrease in receivables		0	45,574	0
(Increase)/decrease in inventories		0	1	0
(Increase)/decrease in other assets		0	121,530	0
Increase/(decrease) in payables		0	(146,978)	0
Increase/(decrease) in contract liabilities		0	680,094	0
Increase/(decrease) in unspent capital grants		0	(500,000)	(247,650)
Increase/(decrease) in other provision		0	4,192	0
Increase/(decrease) in employee provisions		0	9,053	0
Capital grants, subsidies and contributions		(2,655,672)	(4,299,003)	(4,931,609)
Net cash from operating activities		2,413,574	3,959,776	2,867,430

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget In-kind Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Actual In-kind Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget In-kind Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
(a) Property, Plant and Equipment															
Land - freehold land	0	0	0	0	0	0	0	2,059,754	5,000,000	2,940,246	0	0	2,059,754	5,000,000	2,940,246
Buildings - non-specialised	12,040,302	0	0	0	0	12,194,340	0	0	0	0	17,314,573	0	0	0	0
Furniture and equipment	238,019	0	0	0	0	175,290	0	0	0	0	168,382	0	0	0	0
Plant and equipment	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Motor vehicles	859,098	0	314,667	314,667	0	625,110	0	68,253	129,838	61,585	80,000	0	23,060	25,000	1,940
Total	13,147,419	0	314,667	314,667	0	12,994,740	0	2,128,007	5,129,838	3,001,831	17,562,955	0	2,082,814	5,025,000	2,942,186
(b) Infrastructure															
Infrastructure - roads	3,052,315	0	0	0	0	3,164,207	0	0	0	0	3,199,207	0	0	0	0
Other infrastructure - footpaths	219,554	0	0	0	0	118,629	0	0	0	0	114,868	0	0	0	0
Other infrastructure - drainage	50,430	0	0	0	0	118,076	0	0	0	0	118,076	0	0	0	0
Other infrastructure - parks and ovals	1,015,345	0	0	0	0	1,011,033	0	0	0	0	845,258	0	0	0	0
Other infrastructure - bridges	667,000	0	0	0	0	1,141,000	0	0	0	0	785,000	0	0	0	0
Total	5,004,644	0	0	0	0	5,552,945	0	0	0	0	5,062,409	0	0	0	0
(c) Right of Use Assets															
Right of use - furniture and equipment	0	0	0	0	0	237,219	0	0	0	0	121,200	0	0	0	0
Total	0	0	0	0	0	237,219	0	0	0	0	121,200	0	0	0	0
Total	18,152,063	0	314,667	314,667	0	18,784,904	0	2,128,007	5,129,838	3,001,831	22,746,564	0	2,082,814	5,025,000	2,942,186

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
By Class			
Buildings - non-specialised	1,296,245	1,259,701	1,316,373
Furniture and equipment	111,912	78,025	77,687
Plant and equipment	55,178	64,977	52,732
Motor vehicles	280,821	286,789	388,764
Infrastructure - roads	2,984,915	2,912,827	2,801,302
Other infrastructure - footpaths	475,000	466,068	230,235
Other infrastructure - drainage	420,000	418,476	349,793
Other infrastructure - parks and ovals	1,173,169	1,106,786	248,114
Other infrastructure - bridges	480,000	437,784	451,026
Other infrastructure - car parks	84,000	78,396	0
Other infrastructure - lighting	142,000	144,780	0
Right of use - land and buildings	11,237	9,984	10,909
Right of use - buildings	0	11,525	41,032
Right of use - furniture and equipment	109,888	90,419	50,002
	7,624,365	7,366,537	6,017,969
By Program			
Law, order, public safety	183,755	177,541	147,187
Health	49,812	48,127	50,564
Community amenities	77,356	74,741	62,092
Recreation and culture	2,285,520	2,208,232	1,292,629
Transport	4,568,915	4,414,411	3,941,403
Other property and services	459,007	443,485	524,094
	7,624,365	7,366,537	6,017,969

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

DEPRECIATION Continued

Infrastructure Assets - Pathways	
- concrete	50 years
- limestone	15 years
- paving	25 years
- asphalt	20 years
- timber	30 years
Infrastructure - Stormwater Drainage	
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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Community amenities																		
Wanju DCP / Waterloo Ind Park	70	WATC	1.44%	608,486	0	(72,295)	536,191	(12,680)	679,751	0	(71,265)	608,486	(14,194)	685,557	0	(66,588)	618,969	(26,738)
Waste Bins (3 Bin System)	71	WATC	1.91%	276,850	0	(43,978)	232,872	(6,660)	320,000	0	(43,150)	276,850	(7,821)	320,000	0	(43,150)	276,850	(7,821)
Recreation and culture																		
Eaton Recreation Centre	59	WATC	5.87%	0	0	0	0	0	99,118	0	(99,118)	0	(4,741)	99,117	0	(99,118)	(1)	(4,741)
Glen Huon Oval Club Rooms	69	WATC	3.84%	837,096	0	(46,151)	790,945	(37,347)	881,525	0	(44,429)	837,096	(41,952)	881,525	0	(44,429)	837,096	(39,375)
Eaton Oval Clubrooms	72	WATC	4.66%	700,000	0	(21,826)	678,174	(36,822)	0	700,000		700,000	(16,372)	0	1,000,000	(20,265)	979,735	(14,133)
Transport																		
Depot Land	66	WATC	4.07%	319,890	0	(66,161)	253,729	(14,511)	383,438	0	(63,548)	319,890	(17,510)	383,437	0	(63,548)	319,889	(17,510)
Economic services																		
Gravel Pit Land - Panizza Road	61	WATC	6.19%	14,168	0	(14,167)	1	(471)	41,220	0	(27,052)	14,168	(2,349)	41,220	0	(27,052)	14,168	(2,350)
Other property and services																		
Administration Building Extensions	65	WATC	7.03%	0	0	0	0	0	43,971	0	(43,971)	0	(2,332)	43,972	0	(43,971)	1	(2,650)
Library/Admin Centre, Eaton (#1)	73	WATC	4.42%	6,000,000	0	(191,978)	5,808,022	(304,276)	0	6,000,000	0	6,000,000	(81,125)	0	6,000,000	(121,593)	5,878,407	(84,800)
Library/Admin Centre, Eaton (#2)	New	WATC	-	0	1,500,000	(22,254)	1,477,746	(42,756)	0	0	0	0	0	0	0	0	0	0
				8,756,490	1,500,000	(478,810)	9,777,680	(455,523)	2,449,023	6,700,000	(392,533)	8,756,490	(188,396)	2,454,828	7,000,000	(529,714)	8,925,114	(200,118)

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 2024

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	$	$	$	$
Library/Admin Centre, Eaton	WATC	Debenture	20	5.00%	1,500,000	1,008,937	1,500,000	0
					1,500,000	1,008,937	1,500,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2023/24 Budget	New loans unspent at 30 June 2024	Amount as at 30 June 2024
			$	$	$	$
Wanju DCP / Waterloo Ind Park - Loan 70		Jun-21	182,000	9,182	0	172,818
			182,000	9,182	0	172,818

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	15,000	15,000	15,000
Total amount of credit unused	15,000	15,000	15,000
Loan facilities			
Loan facilities in use at balance date	9,777,680	8,756,490	8,925,114

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Leases	2022/23 Actual Lease Principal Repayments	Actual Lease Principal outstanding 30 June 2023	2022/23 Actual Lease Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest Repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Community amenities																			
Lease of Lot 81 Banksia Rc	2	Simple Leasing	2.70%	54 months	29,928	0	(12,358)	17,570	(1,033)	41,630	0	(11,702)	29,928	(1,000)	39,354	0	(11,702)	27,652	(239)
Recreation and culture																			
ERC Cardio Equipment	18	Simple Leasing	2.20%	60 months	93,352	0	(45,254)	48,098	(2,486)	138,521	0	(45,169)	93,352	(2,570)	114,488	0	(46,784)	67,704	(955)
Other property and services																			
Transportable Building	1/26	Simple Leasing	2.00%	36 months	52,232	0	(42,767)	9,465	(1,446)	93,553	0	(41,321)	52,232	(1,400)	93,805	0	(41,321)	52,484	(843)
IT Leases - Consolidated	Various	Simple Leasing			82,750	0	(77,405)	5,345	(2,913)	181,377	40,400	(139,027)	82,750	(2,821)	202,178	121,200	(139,027)	184,351	(2,821)
					258,262	0	(177,784)	80,478	(7,878)	455,081	40,400	(237,219)	258,262	(7,791)	449,825	121,200	(238,834)	332,191	(4,858)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

		2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
	Restricted by legislation												
(a)	Eaton Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(b)	Dardanup Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(c)	Burekup Public Open Space Reserve	73,045	747	0	73,792	72,651	394	0	73,045	72,500	394	0	72,894
(d)	Eaton Drive - Access Construction Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(e)	Eaton Drive - Scheme Construction Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(f)	Collie River (Eaton Drive) Bridge Constructic	5,067	52	0	5,119	514,377	2,350	(511,660)	5,067	432,533	2,350	(250,000)	184,883
(g)	Unspent Specified Area Rate - Bulk Waste C	90,139	922	(1,000)	90,061	89,662	477	0	90,139	87,768	477	0	88,245
(h)	Unspent Specified Area Rate - Eaton Landsc	340,828	103,487	(437,667)	6,648	239,565	101,263	0	340,828	232,453	101,263	0	333,716
(i)	Dardanup Expansion Developer Contributior	0	0	0	0	0	0	0	0	375	2	0	377
		509,079	105,208	(438,667)	175,620	916,255	104,484	(511,660)	509,079	825,629	104,486	(250,000)	680,115
	Restricted by council												
(j)	Carried Forward Projects Reserve	1,848,743	307,931	(1,498,645)	658,029	4,309,158	307,485	(2,767,900)	1,848,743	2,016,125	307,484	(2,026,415)	297,194
(k)	Strategic Planning Studies Reserve	107,499	1,100	(2,000)	106,599	109,507	5,492	(7,500)	107,499	90,439	5,492	(7,500)	88,431
(l)	Town Planning Consultancy Reserve	18,225	50,186	(20,000)	48,411	28,073	10,152	(20,000)	18,225	28,050	10,152	(20,000)	18,202
(m)	Parks & Reserves Upgrades Reserve	183,988	251,883	(311,383)	124,488	145,854	200,720	(162,586)	183,988	132,423	200,720	(250,000)	83,143
(n)	Election Expenses Reserve	36,714	50,376	(58,182)	28,908	11,651	25,063	0	36,714	11,632	25,063	0	36,695
(o)	Pathways Reserve	191,965	101,964	(172,116)	121,813	174,197	100,768	(83,000)	191,965	141,222	100,767	(83,000)	158,989
(p)	Asset / Rates Revaluation Reserve	230,074	73,654	(43,510)	260,218	184,811	70,865	(25,602)	230,074	159,258	70,865	(25,602)	204,521
(q)	Refuse & Recycling Bin Replacement Reser	64,946	5,665	0	70,611	59,919	5,027	0	64,946	4,888	5,027	0	9,915
(r)	Storm Water Reserve	104,914	26,073	(50,430)	80,557	183,642	25,998	(104,726)	104,914	183,550	25,997	(104,726)	104,821
(s)	Fire Control Reserve	11,657	119	0	11,776	11,594	63	0	11,657	11,587	63	0	11,650
(t)	Refuse Site Environmental Works Reserve	84,713	867	0	85,580	84,255	458	0	84,713	84,206	458	0	84,664
(u)	Recycling Education Reserve	54,328	25,556	(23,395)	56,489	44,211	10,117	0	54,328	21,504	10,117	(11,385)	20,236
(v)	Eaton Recreation Centre - Equipment Reser	327,317	103,349	(139,647)	291,019	303,650	81,649	(57,982)	327,317	303,533	81,649	(47,739)	337,443
(w)	Council Land Development Reserve	27,777	284	(5,000)	23,061	22,681	10,096	(5,000)	27,777	17,666	10,096	(5,000)	22,762
(x)	Unspent Grants Reserve	1,208,845	1,187,011	(1,752,642)	643,214	2,837,639	1,145,074	(2,773,868)	1,208,845	2,423,819	764,505	(1,463,474)	1,724,850
(y)	Swimming Pool Inspection Reserve	4,535	46	0	4,581	4,511	24	0	4,535	4,508	24	0	4,532
(z)	Sale of Land Reserve	1,354,336	13,857	0	1,368,193	2,341,668	12,668	(1,000,000)	1,354,336	2,331,478	12,668	(1,000,000)	1,344,146
(aa)	Accrued Salaries Reserve	503,387	10,151	(5,000)	508,538	500,668	7,719	(5,000)	503,387	500,376	7,719	(5,000)	503,095
(ab)	Plant & Engineering Equipment Reserve	659,449	256,747	(290,911)	625,285	585,646	128,803	(55,000)	659,449	515,793	128,803	(55,000)	589,596
(ac)	Road Construction and Major Maintenance F	920,820	659,422	(793,289)	786,953	801,283	903,407	(783,870)	920,820	626,933	903,407	(713,470)	816,870
(ad)	Building Maintenance Reserve	8,327,718	833,909	(8,906,494)	255,133	3,550,218	7,341,027	(2,563,527)	8,327,718	3,051,923	6,969,417	(6,716,291)	3,305,049
(ae)	Contribution to Works Reserve	946,813	9,688	0	956,501	921,807	25,006	0	946,813	921,239	5,006	0	926,245
(af)	Wanju Developer Contribution Plan - Unsper	0	0	0	0	716,539	0	(716,539)	0	441,111	184,397	(430,000)	195,508
(ag)	Executive & Compliance Vehicle Reserve	340,899	123,488	(273,520)	190,867	223,903	143,342	(26,346)	340,899	196,807	96,069	0	292,876
(ah)	Employee Relief Reserve	266,613	7,728	(5,000)	269,341	265,626	5,987	(5,000)	266,613	181,734	5,988	(5,000)	182,722
(ai)	Employee Leave Entitlements Reserve	49,520	1,007	0	50,527	48,755	765	0	49,520	48,734	765	0	49,499
(aj)	Information Technology Reserve	606,709	356,208	(501,259)	461,658	699,456	403,063	(495,810)	606,709	563,651	403,063	(495,810)	470,904
(ak)	Road Safety Programs Reserve	26,924	275	0	27,199	26,779	145	0	26,924	26,763	145	0	26,908
(al)	Tourism Reserve	11,841	121	0	11,962	11,777	64	0	11,841	11,770	64	0	11,834
(am)	Unspent Loan Reserve	1,217,523	5,295	(1,050,000)	172,818	700,000	517,523	0	1,217,523	0	0	0	0
		19,738,792	4,463,960	(15,902,423)	8,300,329	19,909,478	11,488,570	(11,659,256)	19,738,792	15,052,722	10,335,990	(13,465,412)	11,923,300
		20,247,871	4,569,168	(16,341,090)	8,475,949	20,825,733	11,593,054	(12,170,916)	20,247,871	15,878,351	10,440,476	(13,715,412)	12,603,415

9. RESERVE ACCOUNTS

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

	Reserve name	Anticipated date of use	Purpose of the reserve
(a)	Eaton Public Open Space Reserve	As required.	Established to account for cash-in-lieu of Public Open Space contributions in Eaton in accordance with the Planning and Development Act 1995.
(b)	Dardanup Public Open Space Reserve	As required.	Established to account for cash-in-lieu of Public Open Space contributions in Dardanup in accordance with the Planning and Development Act 1995.
(c)	Burekup Public Open Space Reserve	As required.	Established to account for cash-in-lieu of Public Open Space contributions in Burekup in accordance with the Planning and Development Act 1995.
(d)	Eaton Drive - Access Construction Reserve	As the growth in Eaton 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)	Unspent Specified Area Rate - Bulk Waste Collection	As required.	Established to hold unspent specified area rates for bulk waste collection.
(h)	Unspent Specified Area Rate - Eaton Landscaping	Next financial year.	Established to hold unspent specified area rates for Eaton landscaping.
(i)	Dardanup Expansion Developer Contribution Plan Reserve	Next financial year.	Established to hold funds for the design and construction of community facilities in Dardanup associated with the implementation of DCA2 – Dardanup Expansion Area Developer Contribution Plan.
(j)	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.

9. RESERVE ACCOUNTS

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

(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.
(am) Unspent Loan Reserve	As required.	Established to hold unspent loan funds.

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	$	$	$
Governance	300	300	300
General purpose funding	16,446,285	15,509,449	15,083,927
Law, order, public safety	102,024	142,750	102,750
Health	28,000	29,000	28,000
Community amenities	1,884,277	1,823,982	1,677,690
Recreation and culture	1,703,125	1,599,280	1,534,170
Transport	28,011	32,526	32,526
Economic services	169,750	141,372	149,750
Other property and services	76,000	3,044,891	2,984,846
	20,437,772	22,323,550	21,593,959
Grants, subsidies and contributions			
Governance	500	42,114	500
General purpose funding	1,566,740	1,561,303	1,522,828
Law, order, public safety	229,500	420,192	209,987
Health	50	50	50
Education and welfare	1,000	6,000	6,000
Community amenities	7,310	119,029	78,819
Recreation and culture	40,000	292,954	243,820
Transport	151,158	167,531	164,431
Economic services	1,500	500	45,500
Other property and services	180,200	197,064	185,200
	2,177,958	2,806,737	2,457,135
Capital grants, subsidies and contributions			
Law, order, public safety	358,604	540,426	69,392
Recreation and culture	523,954	2,448,799	3,528,850
Transport	1,773,114	1,809,778	1,581,017
	2,655,672	4,799,003	5,179,259
Total Income	25,271,402	29,929,290	29,230,353
Expenses			
Governance	(1,492,019)	(1,352,548)	(1,303,217)
General purpose funding	(435,535)	(397,478)	(389,518)
Law, order, public safety	(2,251,874)	(2,023,502)	(1,748,584)
Health	(626,230)	(554,703)	(597,360)
Education and welfare	(1,038,158)	(912,696)	(976,940)
Community amenities	(3,923,862)	(3,661,434)	(3,513,422)
Recreation and culture	(9,626,353)	(9,447,431)	(8,357,425)
Transport	(7,617,933)	(7,125,257)	(6,596,711)
Economic services	(545,028)	(473,135)	(474,369)
Other property and services	(269,529)	(300,499)	(301,901)
Total expenses	(27,826,521)	(26,248,683)	(24,259,447)
Net result for the period	(2,555,119)	3,680,607	4,970,906

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. OTHER INFORMATION

The net result includes as revenues	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
(a) Interest earnings			
Investments			
- Reserve accounts	378,052	400,000	146,005
- Other funds	109,935	160,000	7,080
Late payment of fees and charges *	3,127	3,087	1,279
Other interest revenue	134,946	114,986	114,986
	626,060	678,073	269,350
(b) Other revenue			
Reimbursements and recoveries	24,711	29,226	29,226
	24,711	29,226	29,226
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	39,434	38,300	34,600
Other services	14,868	4,000	4,000
	54,302	42,300	38,600
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	455,523	188,396	200,118
Expense on lease liabilities (refer Note 8)	7,878	7,791	4,858
	463,401	196,187	204,976
(e) Write offs			
General rate	2,500	2,000	4,000
	2,500	2,000	4,000

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
Elected member 1			
President's allowance	28,838	28,411	28,411
Meeting attendance fees	19,778	19,482	19,482
Other expenses	0	165	0
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	666	816	500
	51,907	51,499	51,018
Elected member 2			
Deputy President's allowance	7,209	7,103	7,103
Meeting attendance fees	12,773	12,582	12,582
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	666	0	500
	23,273	22,310	22,810
Elected member 3			
Meeting attendance fees	12,773	12,582	12,582
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	666	0	500
	16,064	15,207	15,707
Elected member 4			
Meeting attendance fees	12,773	8,388	12,582
Annual allowance for ICT expenses	2,625	1,750	2,625
Travel and accommodation expenses	667	0	500
	16,065	10,138	15,707
Elected member 5			
Meeting attendance fees	12,773	12,582	12,582
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	667	0	500
	16,065	15,207	15,707
Elected member 6			
Meeting attendance fees	12,773	12,582	12,582
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	667	0	500
	16,065	15,207	15,707
Elected member 7			
Meeting attendance fees	12,773	12,582	12,582
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	667	0	500
	16,065	15,207	15,707
Elected member 8			
Meeting attendance fees	12,773	12,582	12,582
Child care expenses	0	1,468	2,200
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	667	17	500
	16,065	16,692	17,907
Elected member 9			
Meeting attendance fees	12,773	12,580	12,582
Annual allowance for ICT expenses	2,625	2,625	2,625
Travel and accommodation expenses	667	0	500
	16,065	15,205	15,707
Total Elected Member Remuneration	187,634	176,672	185,977
President's allowance	28,838	28,411	28,411
Deputy President's allowance	7,209	7,103	7,103
Meeting attendance fees	121,962	115,942	120,138
Child care expenses	0	1,468	2,200
Other expenses	0	165	0
Annual allowance for ICT expenses	23,625	22,750	23,625
Travel and accommodation expenses	6,000	833	4,500
	187,634	176,672	185,977

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. MAJOR LAND TRANSACTIONS

It is not anticipated that Council will be party to any Major Land Transaction during 2023/24.

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 2023/24.

16. INVESTMENT IN ASSOCIATES

It is not anticipated that Council will be party to any Investment in Associates during 2023/24.

MATERIAL ACCOUNTING POLICIES

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

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

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

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	$	$	$	$
Proceeds from Sale of Reserve 24728	40,003	0	0	40,003
Public Open Space	524,466	12,700	0	537,166
Auspicing Grant for Child Care Centre	25,000	0	0	25,000
	589,469	12,700	0	602,169

SHIRE OF DARDANUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

18. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	$	$	$
By Program:			
Governance	300	300	300
General purpose funding	148,564	157,500	167,080
Law, order, public safety	102,024	102,750	102,750
Health	28,000	29,000	28,000
Community amenities	1,771,830	1,714,256	1,567,964
Recreation and culture	1,426,780	1,330,340	1,267,490
Transport	3,300	3,300	3,300
Economic services	169,750	141,372	149,750
Other property and services	76,000	85,000	44,600
	3,726,548	3,563,818	3,331,234

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

Shire of Dardanup

2023/24 ANNUAL BUDGET PAPERS

TABLE OF CONTENTS

	Page
Operating Income & Expenditure	
Budget Summary	1
Rate Setting Statement	2
Schedule 3	3
Schedule 4	7
Schedule 5	12
Schedule 7	20
Schedule 8	26
Schedule 9	31
Schedule 10	34
Schedule 11	47
Schedule 12	61
Schedule 13	67
Schedule 14	73

		Page
Non Operating Income & Expenditure		
Borrowings & Community Loans	New Borrowings & Loans	85
Borrowings & Community Loans	Borrowing Principal Repayments	86
Borrowings & Community Loans	Self Supporting Loan Principal Repayments	87
Other Liabilities		87
Financing Activities - Lease Principal Repayments		88
Asset Construction / Acquisition	Transport Infrastructure	91
Asset Construction / Acquisition	Land & Buildings	95
Asset Construction / Acquisition	Parks & Reserves	98
Asset Construction / Acquisition	Vehicles	100
Asset Construction / Acquisition	Plant & Equipment	102
Asset Construction / Acquisition	Furniture & Fittings	103
Cash Reserves	Transfer from (to) Reserves	105
Assets	Disposals	123
Appendices		
Appendix A	Borrowings Interest Expenditure	111
Appendix B	Plant Operational Expenditure	113
Appendix C	Building Maintenance Expenditure	115
Appendix D	Building Major Maintenance Expenditure	117
Appendix E	Parks & Reserves Maintenance Expenditure	118
Appendix F	Parks & Reserves Upgrades Expenditure	121
Appendix G	Depreciation	122
Appendix H	Asset Disposal / Profit (Loss) on Sale of Assets	124
Appendix I	Insurance Expenditure	126
Appendix J	Staff Training & Professional Development Expenditure	132
Appendix K	Staff Travel & Accommodation Expenditure	133
Appendix L	Staff Uniforms Expenditure	134
Appendix M	Summary - Salaries & Wages	135
Appendix N	Fees & Charges	136

BUDGET SUMMARY

		Page	2022/23 Budget Revenue	2022/23 Budget Expend	2022/23 Estimated Actual (Forecast) Revenue	2022/23 Estimated Actual (Forecast) Expend	2023/24 Budget Estimate Revenue	2023/24 Budget Estimate Expend
			$	$	$	$	$	$
OPERATING								
Recurrent Operating								
General Purpose Funding		**3**	16,606,755	(388,518)	17,070,752	(397,478)	18,013,025.17	(434,534.74)
Governance		**7**	800	(1,236,217)	2,414	(1,229,298)	800.00	(1,366,837.10)
Law, Order & Public Safety		**12**	309,737	(1,708,070)	324,572	(1,750,448)	330,524.00	(1,908,626.26)
Health		**20**	28,050	(594,860)	29,050	(552,203)	28,050.00	(623,729.34)
Education & Welfare		**26**	0	(973,440)	0	(909,196)	0.00	(1,034,657.77)
Housing		**31**	0	0	0	0	0.00	0.00
Community Amenities		**34**	1,683,190	(3,200,622)	1,844,692	(3,308,377)	1,890,276.91	(3,511,062.09)
Recreation & Culture		**47**	1,690,230	(8,305,801)	1,775,478	(9,393,372)	1,721,125.00	(9,553,705.13)
Transport		**61**	177,640	(6,584,212)	180,740	(7,086,757)	179,169.00	(7,565,433.17)
Economic Services		**67**	150,250	(403,869)	141,872	(392,635)	170,250.00	(464,528.02)
Other Property & Services		**73**	94,800	(3,000)	147,064	(18,098)	121,200.00	(3,000.00)
Total Recurrent Operating			**20,741,452**	**(23,398,608)**	**21,516,634**	**(25,037,861)**	**22,454,420.08**	**(26,466,113.63)**
Non-Recurrent Operating								
General Purpose Funding		**3**	0	(1,000)	0	0	0.00	(1,000.00)
Governance		**7**	0	(67,000)	40,000	(123,250)	0.00	(125,182.00)
Law, Order & Public Safety		**12**	72,392	(40,514)	778,796	(273,054)	359,604.00	(343,248.00)
Health		**20**	0	(2,500)	0	(2,500)	0.00	(2,500.00)
Education & Welfare		**26**	6,000	(3,500)	6,000	(3,500)	1,000.00	(3,500.00)
Housing		**31**	0	0	0	0	0.00	0.00
Community Amenities		**34**	73,319	(312,800)	98,319	(353,058)	1,310.00	(412,800.00)
Recreation & Culture		**47**	3,614,670	(49,684)	2,565,555	(54,059)	545,954.00	(72,648.00)
Transport		**61**	1,600,334	(12,500)	1,829,095	(38,500)	1,773,114.00	(52,500.00)
Economic Services		**67**	45,000	(70,500)	0	(80,500)	1,000.00	(80,500.00)
Other Property & Services		**73**	3,075,246	(298,901)	3,094,891	(282,401)	135,000.00	(266,529.00)
Total Non-Recurrent Operating			**8,486,961**	**(858,899)**	**8,412,656**	**(1,210,822)**	**2,816,982.00**	**(1,360,407.00)**
TOTAL OPERATING			**29,228,413**	**(24,257,507)**	**29,929,290**	**(26,248,683)**	**25,271,402.08**	**(27,826,520.63)**
NON OPERATING								
Borrowings & Community Loans	New Borrowings & Loans	**85**	7,000,000	0	6,700,000	0	1,500,000	0
Borrowings & Community Loans	Borrowing Principal Repayments	**86**	0	(529,714)	0	(392,533)	0	(478,810)
Borrowings & Community Loans	Self Supporting Loan Principal Repayme	**87**	0	0	0	0	0	0
Other Liabilities - Repayment Developer Pre Funded Infrastructure		**87**	0	0	0	(237,219)	0	0
Financing Activities	Lease Principal Repayments	**88**	0	(238,834)	0	0	0	(177,784)
Asset Construction / Acquisition	Transport Infrastructure	**91**	0	(4,217,151)	0	(4,541,912)	0	(3,989,299)
Asset Construction / Acquisition	Land & Buildings	**95**	0	(17,314,573)	0	(625,110)	0	(12,040,302)
Asset Construction / Acquisition	Parks & Reserves	**98**	0	(845,258)	0	(12,194,340)	0	(1,015,345)
Asset Construction / Acquisition	Vehicles	**100**	0	(80,000)	0	(1,011,033)	0	(859,098)
Asset Construction / Acquisition	Plant & Equipment	**102**	0	0	0	(175,290)	0	(10,000)
Asset Construction / Acquisition	Furniture & Fittings	**103**	0	(168,382)	0	0	0	(238,019)
Cash Reserves	Transfer from (to) Reserves	**105**	13,715,412	(10,440,476)	12,170,916	(11,593,054)	16,341,090	(4,569,168)
Assets	Disposals	**Append H**	5,025,000	0	5,129,838	0	314,667	0
TOTAL NON OPERATING			**25,740,412**	**(33,834,388)**	**24,000,754**	**(30,770,490)**	**18,155,757**	**(23,377,825)**
TOTAL			**54,968,825**	**(58,091,895)**	**53,930,044**	**(57,019,174)**	**43,427,159**	**(51,204,346)**
Non Cash Adjustments								
Depreciation				6,017,969		7,366,537		7,624,365
Movement in Contract Liabilities (Grant Revenue & JTPS Contr.)				0		0		0
Removal of Contract liabilities & develop contributions JTPS held in reserve				0		(1,109,964)		0
(Profit) / Loss on Disposal of Assets				(2,942,186)		(3,001,831)		0
Change in Net Provisions (Accruals Non Current)			0	0		(8,448)	0	0
Surplus								
Estimated Opening Surplus (Deficit) Brought Fwd			184,453		175,393		332,558	
Estimated End of Year (Surplus) / Deficit			**(137,167)**		**(332,558)**		**(179,736)**	
			55,016,111	**(55,016,111)**	**53,772,879**	**(53,772,880)**	**43,579,981**	**(43,579,981)**

RATE SETTING STATEMENT

		Page	2022/23 Budget Revenue	2022/23 Budget Expend	2022/23 Estimated Actual (Forecast) Revenue	2022/23 Estimated Actual (Forecast) Expend	2023/24 Budget Estimate Revenue	2023/24 Budget Estimate Expend
			$	$	$	$	$	$
OPERATING								
Recurrent Operating								
General Purpose Funding	**(Excluding General Rates)**	**3**	1,959,258	(388,518)	2,396,876	(397,478)	2,338,863	(434,535)
Governance		**7**	800	(1,236,217)	2,414	(1,229,298)	800	(1,366,837)
Law, Order & Public Safety		**12**	309,737	(1,708,070)	324,572	(1,750,448)	330,524	(1,908,626)
Health		**20**	28,050	(594,860)	29,050	(552,203)	28,050	(623,729)
Education & Welfare		**26**	0	(973,440)	0	(909,196)	0	(1,034,658)
Housing		**31**	0	0	0	0	0	0
Community Amenities		**34**	1,683,190	(3,200,622)	1,844,692	(3,308,377)	1,890,277	(3,511,062)
Recreation & Culture		**47**	1,690,230	(8,305,801)	1,775,478	(9,393,372)	1,721,125	(9,553,705)
Transport		**61**	177,640	(6,584,212)	180,740	(7,086,757)	179,169	(7,565,433)
Economic Services		**67**	150,250	(403,869)	141,872	(392,635)	170,250	(464,528)
Other Property & Services		**73**	94,800	(3,000)	147,064	(18,098)	121,200	(3,000)
Total Recurrent Operating			**6,093,955**	**(23,398,608)**	**6,842,758**	**(25,037,861)**	**6,780,258**	**(26,466,114)**
Non-Recurrent Operating								
General Purpose Funding	**(Excluding General Rates)**	**3**	0	(1,000)	0	0	0	(1,000)
Governance		**7**	0	(67,000)	40,000	(123,250)	0	(125,182)
Law, Order & Public Safety		**12**	72,392	(40,514)	778,796	(273,054)	359,604	(343,248)
Health		**20**	0	(2,500)	0	(2,500)	0	(2,500)
Education & Welfare		**26**	6,000	(3,500)	6,000	(3,500)	1,000	(3,500)
Housing		**31**	0	0	0	0	0	0
Community Amenities		**34**	73,319	(312,800)	98,319	(353,058)	1,310	(412,800)
Recreation & Culture		**47**	3,614,670	(49,684)	2,565,555	(54,059)	545,954	(72,648)
Transport		**61**	1,600,334	(12,500)	1,829,095	(38,500)	1,773,114	(52,500)
Economic Services		**67**	45,000	(70,500)	0	(80,500)	1,000	(80,500)
Other Property & Services		**73**	3,075,246	(298,901)	3,094,891	(282,401)	135,000	(266,529)
Total Non-Recurrent Operating			**8,486,961**	**(858,899)**	**8,412,656**	**(1,210,822)**	**2,816,982**	**(1,360,407)**
TOTAL OPERATING			**14,580,916**	**(24,257,507)**	**15,255,414**	**(26,248,683)**	**9,597,240**	**(27,826,521)**
NON OPERATING								
Borrowings & Community Loans	New Borrowings & Loans	**85**	7,000,000	0	6,700,000	0	1,500,000	0
Borrowings & Community Loans	Borrowing Principal Repayments	**86**	0	(529,714)	0	(392,533)	0	(478,810)
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	(237,219)	0	0
Financing Activities	Lease Principal Repayments	**88**	0	(238,834)	0	0	0	(177,784)
Asset Construction / Acquisition	Transport Infrastructure	**91**	0	(4,217,151)	0	(4,541,912)	0	(3,989,299)
Asset Construction / Acquisition	Land & Buildings	**95**	0	(17,314,573)	0	(625,110)	0	(12,040,302)
Asset Construction / Acquisition	Parks & Reserves	**98**	0	(845,258)	0	(12,194,340)	0	(1,015,345)
Asset Construction / Acquisition	Vehicles	**100**	0	(80,000)	0	(1,011,033)	0	(859,098)
Asset Construction / Acquisition	Plant & Equipment	**102**	0	0	0	(175,290)	0	(10,000)
Asset Construction / Acquisition	Furniture & Fittings	**103**	0	(168,382)	0	0	0	(238,019)
Cash Reserves	Transfer from & to Reserves	**105**	13,715,412	(10,440,476)	12,170,916	(11,593,054)	16,341,090	(4,569,168)
Assets	Disposals	**Append H**	5,025,000	0	5,129,838	0	314,667	0
TOTAL NON OPERATING			**25,740,412**	**(33,834,388)**	**24,000,754**	**(30,770,490)**	**18,155,757**	**(23,377,825)**
TOTAL			**40,321,328**	**(58,091,895)**	**39,256,168**	**(57,019,174)**	**27,752,998**	**(51,204,346)**
Non Cash Adjustments								
Depreciation				6,017,969		7,366,537		7,624,365
Movement in Contract Liabilities (Grant Revenue & JTPS Contr.)				0		0		0
Removal of Contract liabilities & develop contributions JTPS held in reserve				0		(1,109,964)		
(Profit) / Loss on Disposal of Assets				(2,942,186)		(3,001,831)		0
Accruals - Non-current				0		(8,448)		
Change in Net Provisions			0	0		0	0	0
Surplus								
Estimated Surplus (Deficit)	1 July		184,453		175,393		332,558	
Estimated (Surplus) Deficit	30 June		(137,167)		(332,558)		(179,736)	
Amount Required to be Raised from General Rates			14,647,497		14,673,876		**15,674,162**	
			55,016,111	**(55,016,111)**	**53,772,879**	**(53,772,880)**	43,579,981	(43,579,981)

Summary Schedule 3 - General Purpose Funding	2023/24 Budget Estimate $
GENERAL PURPOSE FUNDING - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Rates	(6,031)
Other General Purpose Funding	(434,535)
Total Recurrent Expenditure	**(440,566)**
Non-Recurrent Expenditure	
Rates	0
Other General Purpose Funding	(1,000)
Total Non-Recurrent Expenditure	**(1,000)**
Total Operating Expenditure	**(441,566)**
Operating Revenue	
Recurrent Revenue	
Rates	15,677,693
Other General Purpose Funding	2,341,363
Total Recurrent Revenue	**18,019,056**
Non-Recurrent Revenue	
Rates	0
Other General Purpose Funding	0
Total Non-Recurrent Revenue	**0**
Total Operating Revenue	**18,019,056**

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		RATES			
		OPERATING REVENUE			
		Recurrent Revenue			
03 2 0001		General Rates Levied		15,579,834	Prev Year's Rates + Growth + 6% Increase
03 2 0002		Interim Rates	**3.5**	100,359	Refer to notes at end of this schedule
03 2 0050		Rates Written Off		(2,500)	
		TOTAL RATE REVENUE		**15,677,693**	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
03 1 0001		Rates Concession Expense		(6,031)	
		Sub Total - Recurrent Expenditure		**(6,031)**	
		Non Recurrent Expenditure			
		Nil		0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(6,031)**	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER GENERAL PURPOSE FUNDING			
		OPERATING REVENUE			
		Recurrent Revenue			
03 2 1001		Interest - Rates Arrears	**3.1**	68,109	Refer to notes at end of this schedule
03 2 1002		Interest - Rates Instalments	**3.2**	66,837	Refer to notes at end of this schedule
03 2 1003		Fees & Charges - Instalments	**3.3**	83,564	Refer to notes at end of this schedule
03 2 1004		Grant - LGGC Financial Assistance Grants		977,261	
03 2 1005		Grant - LGGC Local Road Grant		588,929	
03 2 1006		Interest - Municipal Fund		109,935	
03 2 1007		Interest - Reserve Fund		378,052	
03 2 1008		Interest - Deferred Pensioners		3,127	
03 2 1010		Reimb - Bank Fees		50	
03 2 1011		Reimb - Legal Fees		500	
03 2 1012		Fees - Property Enquiries		65,000	
03 2 1013		Fees - Property Reports		0	
		Sub Total - Recurrent Revenue		**2,341,363**	
		Non Recurrent Revenue			
03 2 1501		Nil		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**2,341,363**	
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
03 1 1003		Stationery - Rates Notices		(9,800)	
03 1 1004		Bank Fees & Charges		(42,000)	
03 1 1005		Valuation Expenses - Rating / Assets	**3.4**	(43,510)	Refer to notes at end of this schedule
03 1 1006		Postage & Promotion		(8,000)	
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		(329,215)	
		Sub Total - Recurrent Expenditure		**(434,535)**	
		Non Recurrent Expenditure			
03 1 1501		Bad & Doubtful Debts Expense - General Purpose Funding		(1,000)	
		Sub Total - Non Recurrent Expenditure		**(1,000)**	
		TOTAL OPERATING EXPENDITURE		**(435,535)**	

Account Number	Job / Plant Number	Schedule 3 - General Purpose Funding			2023/24 Budget Estimate	Sundry Notes
					$	
		NOTES TO SCHEDULE 3 - GENERAL PURPOSE FUNDING				
03 2 1001		**3.1 Interest - Rates Arrears**				
		11.00% pa			68,109	
					68,109	
03 2 1002		**3.2 Interest - Rates Instalments**				
		5.50% pa			66,837	
					66,837	
03 2 1003		**3.3 Fees & Charges - Instalments / Special Payment Arrangement**				
		$42.00 per assessment			83,564	Indexed - Growth
					83,564	
03 1 1005		**3.4 Valuation Expenses - Rating / Assets**				
		Interim Valuations - Valuer General			(13,911)	Indexed - CPI x Population Growth
		UV Valuations - Valuer General			(11,599)	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	(8,000)	
		UV/GRV Property Use Review		5 yrly	(10,000)	
		Differential Rate Assessment		3 yrly	0	
					(43,510)	
03 2 0002		**3.5 Interim Rates**				
		Interim Rates			100,359	Indexed - CPI x Population Growth
					100,359	

Summary	2023/24
Schedule 4 - Governance	**Budget Estimate**
	$
GOVERNANCE - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Members of Council	(713,792.99)
Other Governance	(653,044.11)
Total Recurrent Expenditure	**(1,366,837.10)**
Non-Recurrent Expenditure	
Members of Council	(58,182.00)
Other Governance	(67,000.00)
Total Non-Recurrent Expenditure	**(125,182.00)**
Total Operating Expenditure	**(1,492,019.10)**
Operating Revenue	
Recurrent Revenue	
Members of Council	500
Other Governance	300
Total Recurrent Revenue	**800**
Non-Recurrent Revenue	
Members of Council	0
Other Governance	0
Total Non-Recurrent Revenue	**0**
Total Operating Revenue	**800**

Account Number	Job / Plant Number	Schedule 4 - Governance	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		MEMBERS OF COUNCIL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
04 1 1003		Annual Meeting Attendance Fees - Shire President		(19,778)	75% Maximum Band Value
04 1 1004		Annual Meeting Attendance Fees - Councillors	**41.1**	(102,184)	Refer to notes at end of this schedule
04 1 1001		Local Government Allowance	**41.4**	(36,047)	Refer to notes at end of this schedule
04 1 1005		Travel Reimbursements - Councillors		(6,000)	
04 1 1010		Reimbursements - Councillors	**41.3**	(1,500)	Refer to notes at end of this schedule
04 1 1006		Conferences & Training - Councillors		(27,037)	
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		(493,822)	
04 1 1999		Depreciation	**Appendix G**	0	
		Sub Total - Recurrent Expenditure		**(713,793)**	
		Non-Recurrent Expenditure			
04 1 1501		Council Election / Poll Expenses		(58,182)	
04 1 1598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(58,182)**	
		TOTAL OPERATING EXPENDITURE		**(771,975)**	
		OPERATING REVENUE			
		Recurrent Revenue			
04 2 1001		Reimbursements		500	
04 2 1002		Sundry Fees & Charges - Taxable		0	
04 2 1004		Sundry Fees & Charges - GST Free		0	
		Sub Total - Recurrent Revenue		**500**	
		Non-Recurrent Revenue			
		Nil		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**500**	

Account Number	Job / Plant Number	Schedule 4 - Governance		Note	2023/24 Budget Estimate	Sundry Notes
					$	
		OTHER GOVERNANCE				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
04 1 2005		Donation & Grants		**42.1**	(500)	Moved to Sch 8 (Other Welfare)
04 1 2006		Refreshments / Receptions	Council Meetings		(7,000)	
04 1 2007		Refreshments / Receptions	Regional Meetings		(1,000)	
04 1 2008		Refreshments / Receptions	Biennial Council Dinner		(12,420)	
04 1 2009		Refreshments / Receptions	General Refreshments		(25,000)	
04 1 2010		Public Relations - Newsletter			(20,000)	
04 1 2011		Public Relations & Marketing - Sundry			(5,000)	
04 1 2012		Audit Fees		**42.10**	(54,302)	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			(493,822)	
		Sub Total - Recurrent Expenditure			**(653,044)**	
		Non-Recurrent Expenditure				
04 1 2502		Civic Functions		**42.4**	(2,000)	Refer to notes at end of this schedule
04 1 2503		Regional Resource Sharing Programs		**42.5**	(10,000)	Refer to notes at end of this schedule
04 1 2506		Consultants / Special Projects		**42.6**	(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	
		Sub Total - Non Recurrent Expenditure			**(67,000)**	
		TOTAL OPERATING EXPENDITURE			**(720,044)**	
		OPERATING REVENUE				
		Recurrent Revenue				
04 2 2001		Reimbursements		**42.11**	0	Refer to notes at end of this schedule
04 2 2002		Sundry Fees & Charges - Taxable			100	Indexed - Growth
04 2 2003		Sundry Fees & Charges - GST Free			200	Indexed - Growth
		Sub Total - Recurrent Revenue			**300**	
		Non-Recurrent Revenue				
04 2 2503		Grants - Taxable		**42.7**	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue			**0**	
		TOTAL OPERATING REVENUE			**300**	

Account Number	Job / Plant Number	Schedule 4 - Governance			2023/24 Budget Estimate	Sundry Notes
					$	
		NOTES TO SCHEDULE 4 - GOVERNANCE				
04 1 1004		**41.1**	**Annual Meeting Fees - Councillors**			
			8 Councillors @	12,773	(102,184)	75% of Maximum Band Value
					(102,184)	
04 1 1007		**41.2**	**Allowances - Councillors**			
			Telecommunication (ICT)	9 Councillors @ $2,625	(23,625)	75% of Maximum Band Value
					(23,625)	
04 1 1010		**41.3**	**Reimbursements - Councillors**			
			Child Care (lesser of actual cost or $35 per hour)		(1,400)	
			Other		(100)	
					(1,500)	
04 1 1001		**41.4**	**Local Government Allowance**			
			President		(28,838)	75% of Maximum Band Value
			Deputy President		(7,209)	75% of Maximum Band Value
					(36,047)	
04 1 2005		**42.1**	**Donations & Grants**			
			Special Requests for Donations		(500)	
					(500)	

Account Number	Job / Plant Number	Schedule 4 - Governance		2023/24 Budget Estimate	Sundry Notes
				$	
		NOTES TO SCHEDULE 4 - GOVERNANCE			
04 1 2502		**42.4**	**Civic Functions**		
			Sundry	(2,000)	
				(2,000)	
04 1 2503		**42.5**	**Regional Resources Sharing Programs**		
			Regional Resource Sharing Initiatives	(10,000)	
				(10,000)	
04 1 2506		**42.6**	**Consultants / Special Projects**		
			Motor Vehicle Fleet Management Plan and Bienniel Review (funded from ECV Reserve) - OCM I	(20,000)	Funded: Exec & Compliance Veh Reserve
			Strategic Community Plan (internal review every 2 year, full review every 4 years)	(2,000)	
			Timber Milling - Councillor Budget Request 2022/23	(20,000)	Funded: Road Construction & Major Mtce Reserve
			Strategic Studies (funded 25% from Strategic Studies Reserve)	(8,000)	Funded: 25% Strategic Studies Reserve
				(50,000)	
04 2 2503		**42.7**	**Grant Revenue**		
			Nil	0	
				0	
04 1 2012		**42.10**	**Audit Fees**		
			Audit Contract	(39,434)	
			Regulation 17 Review - Audit Reg 17(2) - every 3 years - due 2023/24	(10,868)	
			Grant Acquittals requiring Audit Certification	(4,000)	
				(54,302)	
04 2 2001		**42.11**	**Reimbursements - Other Governance**		
			Sundry - Joint Councillor training	0	
				0	

Summary Schedule 5 - Law Order & Public Safety	2023/24 Budget Estimate
	$
LAW, ORDER & PUBLIC SAFETY - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Fire Prevention	(525,180)
Fire Prevention - (ESL)	(228,000)
Animal Control	(570,018)
Other Law, Order & Public Safety	(585,428)
Total Recurrent Expenditure	**(1,908,626)**
Non-Recurrent Expenditure	
Fire Prevention	(37,172)
Fire Prevention - (ESL)	(293,826)
Animal Control	(4,750)
Other Law, Order & Public Safety	(7,500)
Total Non-Recurrent Expenditure	**(343,248)**
Total Operating Expenditure	**(2,251,874)**
Operating Revenue	
Recurrent Revenue	
Fire Prevention	15,500
Fire Prevention - (ESL)	228,000
Animal Control	84,524
Other Law, Order & Public Safety	2,500
Total Recurrent Revenue	**330,524**
Non-Recurrent Revenue	
Fire Prevention	1,000
Fire Prevention - (ESL)	314,354
Animal Control	0
Other Law, Order & Public Safety	44,250
Total Non-Recurrent Revenue	**359,604**
Total Operating Revenue	**690,128**

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		FIRE PREVENTION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Fire Fighting		(6,500)	
05 1 1006		Lease Interest - Fire Prevention - Motor Vehicles		0	Grant Funded Expenditure (DFES)
05 1 1005		FCO Allowances	**52.6**	(5,710)	
05 1 1990		Allocation of Administration Overheads		(329,215)	
05 1 1999		Depreciation	**Appendix G**	(183,755)	
		Sub Total - Recurrent Expenditure		**(525,180)**	
		Non-Recurrent Expenditure			
05 1 1501		Donations		0	
	JOB	Grant Funded Expenditure - DFES Officer	**52.5**	(37,172)	Bushfire Risk Management Expenses
05 1 1598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(37,172)**	
		TOTAL OPERATING EXPENDITURE		**(562,352)**	
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 1001		Reimbursements		0	
05 2 1002		Sundry Fees & Charges - Taxable		0	
05 2 1003		Sundry Fees & Charges - GST Free		0	
05 2 1004		Fines & Penalties - Bush Fire Infringements		9,500	
05 2 1006		Fees - ESL Administration		6,000	
		Sub Total - Recurrent Revenue		**15,500**	
		Non-Recurrent Revenue			
05 2 1501		Grants - Taxable	**51.1**	1,000	Refer to notes at end of this schedule
05 2 1502		Grants - GST Free	**51.2**	0	
		Sub Total - Non Recurrent Revenue		**1,000**	
		TOTAL OPERATING REVENUE		**16,500**	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety		Note	2023/24 Budget Estimate	Sundry Notes
					$	
		FIRE PREVENTION - EMERGENCY SERVICES LEVY (ESL)				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
	JOB	ESL Recurrent Expenditure	Expenditure subject to DFES confirmation	**52.1**	(228,000)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure			**(228,000)**	
		Non-Recurrent Expenditure				
05 1 2501		Donation Expense - Surrendered DFES Asset		**52.2**	0	Refer to notes at end of this schedule
05 1 2502		DFES Funded - Plant & Equipment (Non Recurrent Expenditure)		**52.4**	(293,826)	
		Sub Total - Non Recurrent Expenditure			**(293,826)**	
		TOTAL OPERATING EXPENDITURE			**(521,826)**	
		OPERATING REVENUE				
		Recurrent Revenue				
05 2 2001		Grant DFES - Recurrent		**52.1**	228,000	Refer to notes at end of this schedule
		Sub Total - Recurrent Revenue			**228,000**	
		Non-Recurrent Revenue				
05 2 2501		Grant DFES - Capital		**52.3**	20,528	Refer to notes at end of this schedule
05 2 2502		Grant DFES - DFES Provided Equipment		**52.4**	293,826	Refer to notes at end of this schedule
05 2 2503		Contributions / Donations			0	
		Sub Total - Non Recurrent Revenue			**314,354**	
		TOTAL OPERATING REVENUE			**542,354**	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety		Note	2023/24 Budget Estimate	Sundry Notes
					$	
		ANIMAL CONTROL				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
05 1 3001		Salaries & Wages			(213,427)	
05 1 3002		Superannuation			(29,880)	
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			(3,933)	Indexed - CPI
05 1 3011		Training / Conferences / Professional Development		**Appendix J**	(6,817)	
05 1 3012		Travel / Accommodation		**Appendix K**	(1,038)	
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)		(6,210)	Indexed - CPI
05 1 3015		Poundage	(City of Bunbury Pound)		(10,738)	Indexed - CPI
05 1 3016		Advertising			(500)	
05 1 3017		Printing / Stationery			(3,500)	
	PLANT	Vehicle Expenses - Rangers		**Appendix B**	(21,325)	
05 3 3020		Protective Clothing - Ranger Services			(2,400)	
05 1 3990		Allocation of Administration Overheads			(263,372)	
05 1 3999		Depreciation		**Appendix G**	0	
		Sub Total - Recurrent Expenditure			**(570,018)**	
		Non-Recurrent Expenditure				
05 1 3501		Contract Relief Staff			(2,000)	
05 1 3503		Grant Expenditure			0	
05 1 3504		Minor Assets < $5,000 - Animal Control			(2,500)	
05 1 3505		Bad & Doubtful Debts Expense - Animal Control			(250)	
05 1 3598		Profit / (Loss) on Asset Disposals		**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure			**(4,750)**	
		TOTAL OPERATING EXPENDITURE			**(574,768)**	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2023/24 Budget Estimate	Sundry Notes
		ANIMAL CONTROL			
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 3001		Reimbursements		500	
05 2 3002		Sundry Fees & Charges - Taxable		0	
05 2 3003		Sundry Fees & Charges - GST Free		6,500	
05 2 3004		Fines - Animal Infringements		10,000	
05 2 3005		Animal Registrations - Dogs	**53.2**	52,671	Refer to notes at end of this schedule
05 2 3008		Animal Registrations - Cats		8,103	
05 2 3006		Poundage		6,000	
05 2 3007		Animal Euthanasia		750	
		Sub Total - Recurrent Revenue		**84,524**	
		Non-Recurrent Revenue			
05 2 3502		Grants - Taxable	**53.3**	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**84,524**	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER LAW, ORDER & PUBLIC SAFETY			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
05 1 4001		Salaries & Wages		(213,427)	
05 1 4002		Superannuation		(29,880)	
05 1 4003		Abandoned Vehicles		(750)	
05 1 4004		Sundry Expenditure		(750)	
	JOB	Emergency Management	**54.3**	(55,250)	Refer to notes at end of this schedule
	JOB	Council Bushland Reserves - Firebreak Clearing	**54.4**	(22,000)	Refer to notes at end of this schedule
05 1 4990		Allocation of Administration Overheads		(263,372)	
05 1 4999		Depreciation	**Appendix G**	0	
		Sub Total - Recurrent Expenditure		**(585,428)**	
		Non-Recurrent Expenditure			
05 1 4501		Crime Prevention Expenditure	**54.1**	(5,000)	Refer to notes at end of this schedule
05 1 4502		Minor Assets < $5,000 - Other Law, Order & Public Safety		(2,500)	
05 1 4598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(7,500)**	
		TOTAL OPERATING EXPENDITURE		**(592,928)**	
		OPERATING REVENUE			
		Recurrent Revenue			
05 2 4001		Reimbursements		0	
05 2 4002		Sundry Fees & Charges		1,500	
05 2 4003		Sundry Fees & Charges - GST Free		0	
05 2 4004		Fines & Penalties		1,000	
		Sub Total - Recurrent Revenue		**2,500**	
		Non-Recurrent Revenue			
05 2 4501		Grants - Taxable	**54.2**	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	
		Sub Total - Non Recurrent Revenue		**44,250**	
		TOTAL OPERATING REVENUE		**46,750**	

Account Number	Job / Plant Number	Schedule 5 - Law Order & Public Safety								2023/24 Budget Estimate	Sundry Notes
										$	
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY									
05 2 1501		**51.1**	**Grant Revenue - Fire Fighting - Taxable**								
			Other Grants							1,000	Refer Expenditure J05020
										1,000	
05 2 1502		**51.2**	**Grant Revenue - Fire Fighting - GST Free**								
			Other Grants							0	
										0	
	JOB	**52.1**	**Recurrent Expenditure - ESL**								
05 2 2001											
		020	021	022	023	024	025	026	027		
		Plant & Equip < $1,000	Mtce Plant & Equip	Mtce Vehicles	Mtce Land & Buildings	Clothing & Access	Utilities Rates & Taxes	Insurance	Other	TOTAL	
J05010	Burekup	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(6,883)	(20,333)	
J05011	Dard Cent	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(6,883)	(20,333)	
J05012	Ferguson	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(6,883)	(20,333)	
J05013	J/C Brook	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(6,883)	(20,333)	
J05014	Upp Ferg	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(6,883)	(20,333)	
J05015	Waterloo	(1,000)	(3,600)	(6,000)	(800)	(4,000)	(750)	0	(8,183)	(24,333)	
J05016	Well Mills	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(6,883)	(20,333)	
J05017	West Dard	(1,000)	(3,600)	(3,300)	(800)	(4,000)	(750)	0	(6,883)	(20,333)	
J05018	Council	0	0	0	(500)	0	0	(60,839)	0	(61,339)	
		(8,000)	(28,800)	(29,100)	(6,900)	(32,000)	(6,000)	(60,839)	(56,361)	(228,000)	
05 1 2501		**52.2**	**Donation Expense - Surrendered DFES Asset**								
			Nil							0	
										0	
05 2 2501		**52.3**	**Grant DFES - Capital**								
	J05009		Land & Buildings	Ferguson Bushfire Station						20,528	
										20,528	
05 2 2502		**52.4**	**Grant DFES - DFES Provided Equipment**								
			Nil							293,826	DFES Funded Brigade Vehicles (3)
										293,826	
		52.5	**Grant Funded Expenditure - DFES Officer**								
	J05020		Other Grant Funded Expenditure							(1,000)	
	J05021		Bushfire Mitigation Activity Officer - Shared with DFES/Capel/Dardanup/Collie (not grant funded)							(36,172)	
										(37,172)	

Account Number	Job / Plant Number	Fines & Penalties		2023/24 Budget Estimate	Sundry Notes
				$	
		NOTES TO SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY			
05 1 1005		**52.6**	**Fire Control Officer Honorarium Allowances**		
			Chief FCO Honorarium Allowance (1)	(850)	
			Deputy FCO Honorarium Allowance (2)	(1,360)	
			FCO Honorarium Allowance (5)	(2,500)	
			Provision for CBFCO Expenditure	(1,000)	
				(5,710)	
05 1 3013		**53.1**	**Animal Management Program**		
			Animal Management Program Expenditure	(5,250)	
			- Cat / dog sterilisation vouchers, micro chipping incentives, public education programs		
				(5,250)	
05 2 3005		**53.2**	**Dog Registration Revenue**		
			Registrations and Annual Renewals	52,671	Indexed - Growth
				52,671	
05 2 3205		**53.3**	**Grant Revenue - Animal Control**		
			Nil	0	
				0	
05 1 4501		**54.1**	**Crime Prevention Expenditure**		
			Administration of initiatives within the Community Safety & Crime Prevention Plan	(5,000)	
				(5,000)	
05 2 4501		**54.2**	**Grant Revenue - Other Law & Order**		
			Emergency Backup Power Generator - NDRP Grant deferred to 2021/22	44,250	
			(deferred 12 months) - see Council resolution 17 July 2019		
				44,250	
05 1 4005		**54.3**	**Emergency Management Expenditure**		
		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	(44,250)	Grant Funded GL 05 2 4501
				(55,250)	
05 1 4006		**54.4**	**Council Bushland Reserves - Firebreak Clearing**		
		J05040	Council Bushland Reserves - Annual Firebreak Clearing	(22,000)	
				(22,000)	

Summary Schedule 7 - Health	2023/24 Budget Estimate
	$
HEALTH - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Maternal & Infant Health	(56,217)
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	(555,262)
Preventative Services - Pest Control	(8,500)
Other Health	(3,750)
Total Recurrent Expenditure	**(623,729)**
Non-Recurrent Expenditure	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	(2,500)
Preventative Services - Pest Control	0
Other Health	0
Total Non-Recurrent Expenditure	**(2,500)**
Total Operating Expenditure	**(626,229)**
Operating Revenue	
Recurrent Revenue	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	28,050
Preventative Services - Pest Control	0
Other Health	0
Total Recurrent Revenue	**28,050**
Non-Recurrent Revenue	
Maternal & Infant Health	0
Preventative Services - Meat Inspection	0
Preventative Services - Health Administration & Inspections	0
Preventative Services - Pest Control	0
Other Health	0
Total Non-Recurrent Revenue	**0**
Total Operating Revenue	**28,050**

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		MATERNAL & INFANT HEALTH			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Mtce & Minor Works - Child & Infant Centres	**Appendix C**	(7,259)	
07 1 1999		Depreciation	**Appendix G**	(48,958)	
		Sub Total - Recurrent Expenditure		**(56,217)**	
		Non-Recurrent Expenditure			
TBA	JOB	Building Major Maintenance - Child & Infant Health	**Appendix D**	0	
07 1 1598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(56,217)**	
		OPERATING REVENUE			
		Recurrent Revenue			
07 2 1001		Reimbursements		0	
07 2 1002		Sundry Fees & Charges - Taxable		0	
07 2 1003		Sundry Fees & Charges - GST Free		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
07 2 1501		Grants - Taxable		0	
07 2 1502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**0**	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		PREVENTATIVE SERVICES			
		HEALTH ADMINISTRATION & INSPECTIONS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 4001		Salaries & Wages		(177,586)	
07 1 4002		Superannuation		(24,862)	
07 1 4022		Accrued Leave		0	
07 1 4003		Salary Sacrificed Expenditure		0	
07 1 4004		Long Service Leave		0	
07 1 4006		Telephone		(1,250)	
07 1 4007		SLM Calibration		(800)	
07 1 4008		Subscriptions - Legislation		(700)	
07 1 4009		Travel & Accommodation	**Appendix K**	(472)	
07 1 4010		Staff Training / Conferences / Professional Development	**Appendix J**	(3,169)	
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		(5,900)	
	PLANT	Vehicle Expenses - Health Administration	**Appendix B**	(7,697)	
07 1 4990		Allocation of Administration Overheads		(329,215)	
07 1 4999		Depreciation	**Appendix G**	(854)	
		Sub Total - Recurrent Expenditure		**(555,262)**	
		Non-Recurrent Expenditure			
07 1 4501		Consultants	**74.1**	0	Refer to notes at end of this schedule
07 1 4502		Minor Assets < $5,000 - Health		(2,500)	
07 1 4598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(2,500)**	
		TOTAL OPERATING EXPENDITURE		**(557,762)**	
		OPERATING REVENUE			
		Recurrent Revenue			
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
		Sub Total - Recurrent Revenue		**28,050**	
		Non-Recurrent Revenue			
07 2 4501		Grants - Taxable		0	
07 2 4502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**28,050**	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		PREVENTATIVE SERVICES			
		PEST CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 5001		Mosquito Control		(3,500)	
07 1 5002		Contribution - CLAG		(5,000)	
07 1 5999		Depreciation	**Appendix G**	0	
		Sub Total - Recurrent Expenditure		**(8,500)**	
		Non-Recurrent Expenditure			
07 1 5501		Nil		0	
07 1 5598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(8,500)**	
		OPERATING REVENUE			
		Recurrent Revenue			
07 2 5001		Reimbursements		0	
07 2 5002		Sundry Fees & Charges - Taxable		0	
07 2 5003		Sundry Fees & Charges - GST Free		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
07 2 5501		Grants - Taxable		0	
07 2 5502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**0**	

Account Number	Job / Plant Number	Schedule 7 - Health	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER HEALTH			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
07 1 7001		Analytical Expenses		(3,750)	
07 1 7999		Depreciation	**Appendix G**	0	
		Sub Total - Recurrent Expenditure		**(3,750)**	
		Non-Recurrent Expenditure			
07 1 7501		Donations		0	
07 1 7598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(3,750)**	
		OPERATING REVENUE			
		Recurrent Revenue			
07 2 7001		Reimbursements		0	
07 2 7002		Sundry Fees & Charges - Taxable		0	
07 2 7003		Sundry Fees & Charges - GST Free		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
07 2 7501		Grants - Taxable		0	
07 2 7502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**0**	

Account Number	Job / Plant Number	Schedule 7 - Health	2023/24 Budget Estimate	Sundry Notes
			$	
		NOTES TO SCHEDULE 7 - HEALTH		
07 1 4501		**74.1 Consultants - Health Administration**		
		Nil	0	
			0	

Summary Schedule 8 - Education & Welfare	2023/24 Budget Estimate
	$
EDUCATION & WELFARE - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Other Education	(7,577)
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	(1,027,081)
Total Recurrent Expenditure	**(1,034,658)**
Non-Recurrent Expenditure	
Other Education	0
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	(3,500)
Total Non-Recurrent Expenditure	**(3,500)**
Total Operating Expenditure	**(1,038,158)**
Operating Revenue	
Recurrent Revenue	
Other Education	0
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	0
Total Recurrent Revenue	**0**
Non-Recurrent Revenue	
Other Education	0
Aged & Disabled - Senior Citizens Centres	0
Aged & Disabled - Other	0
Other Welfare	1,000
Total Non-Recurrent Revenue	**1,000**
Total Operating Revenue	**1,000**

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER EDUCATION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
08 1 2001		Annual School Awards		(1,350)	
08 1 2003		Donation - School Chaplaincies		(6,227)	Annual Donation
		Sub Total - Recurrent Expenditure		**(7,577)**	
		Non-Recurrent Expenditure			
08 1 2598		Profit / Loss on Asset Disposals		0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(7,577)**	
		OPERATING REVENUE			
		Recurrent Revenue			
08 2 2001		Reimbursements		0	
08 2 2002		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
08 2 2501		Grants - Taxable		0	
08 2 2502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**0**	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		AGED & DISABLED - SENIOR CITIZENS CENTRES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Mtce & Minor Works - Senior Citizens Centres	**Appendix C**	0	
08 1 4999		Depreciation	**Appendix G**	0	
		Sub Total - Recurrent Expenditure		**0**	
		Non-Recurrent Expenditure			
08 1 4598		Profit / Loss on Asset Disposals		0	
TBA		Building Major Maintenance - Senior Citizens	**Appendix D**	0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**0**	
		OPERATING REVENUE			
		Recurrent Revenue			
08 2 4001		Reimbursements		0	
08 2 4002		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
08 2 4503		Grants - Taxable	**84.1**	0	Refer to notes at end of this schedule
08 2 4502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**0**	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER WELFARE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
08 1 7001		Salaries & Wages - Place & Community Services		(475,159)	
08 1 7002		Superannuation - Place & Community Services		(66,522)	
08 1 7013		Accrued Leave		0	
TBA		Long Service Leave		0	
08 1 7004		Telephone Expenses		(2,300)	
	JOB	Programs	**87.1 Job**	(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	**Appendix L**	(1,876)	
08 1 7008		Staff Training / Conferences / Professional Development	**Appendix J**	(6,916)	
08 1 7010		Donation Expense	**87.5**	(28,350)	Refer to notes at end of this schedule
08 1 7012		Travel & Accommodation	**Appendix K**	(1,054)	
08 1 7009	PLANT	Vehicle Expenses - Place & Community Services	**Appendix B**	(7,570)	
08 1 7990		Allocation of Administration Overheads		(395,058)	
08 1 7999		Depreciation	**Appendix G**	0	
		Sub Total - Recurrent Expenditure		**(1,027,081)**	
		Non-Recurrent Expenditure			
08 1 7501		Projects (Grant Funded)	**87.4**	(1,000)	Refer to notes at end of this schedule
08 1 7504		Minor Assets < $5,000 - Other Welfare		(2,500)	
08 1 7598		Profit / Loss on Asset Disposals		0	
		Sub Total - Non Recurrent Expenditure		**(3,500)**	
		TOTAL OPERATING EXPENDITURE		**(1,030,581)**	
		OPERATING REVENUE			
		Recurrent Revenue			
08 2 7001		Reimbursements	**87.2**	0	Refer to notes at end of this schedule
08 2 7002		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
08 2 7501		Grants - Taxable	**87.3**	1,000	Refer to notes at end of this schedule
08 2 7503		Grants - GST Free		0	
08 2 7502		Donations & Contributions		0	
		Sub Total - Non Recurrent Revenue		**1,000**	
		TOTAL OPERATING REVENUE		**1,000**	

Account Number	Job / Plant Number	Schedule 8 - Education & Welfare		2023/24 Budget Estimate	Sundry Notes
				$	
		NOTES TO SCHEDULE 8 - EDUCATION & WELFARE			
08 2 4503		**84.1**	**Grant Revenue - Senior Citizens**		
			Nil	0	
				0	
08 1 7003		**87.1**	**Programs**		
		J08712	Youth Development Programs - previously Leeuwin Scholarships	(5,000)	
		J08713	School Holiday Workshops & Activities	(4,500)	
		J08714	Minor / Community Event Assistance - CP044	(10,000)	
		J08719	Reconciliation Action Plan - 23/24 Budget Request	(15,000)	
				(34,500)	
08 2 7002		**87.2**	**Reimbursements - Community Services**		
			Nil	0	
				0	
08 2 7501		**87.3**	**Grant Revenue - Community Services**		
			Provision for Grant Funding	1,000	
				1,000	
08 1 7501		**87.4**	**Community Services - Projects Expenditure (Grant Funded)**		
			Grant Funded Expenditure	(1,000)	
				(1,000)	
08 1 7010		**87.5**	**Donation Expense**		
			Personal Development Grant Scheme	(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 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)	

Summary Schedule 9 - Housing	2023/24 Budget Estimate
	$
HOUSING - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Other Housing	0
Total Recurrent Expenditure	**0**
Non-Recurrent Expenditure	
Other Housing	0
Total Non-Recurrent Expenditure	**0**
Total Operating Expenditure	**0**
Operating Revenue	
Recurrent Revenue	
Other Housing	0
Total Recurrent Revenue	**0**
Non-Recurrent Revenue	
Other Housing	0
Total Non-Recurrent Revenue	**0**
Total Operating Revenue	**0**

Account Number	Job / Plant Number	Schedule 9 - Housing	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER HOUSING			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
0912001		Nil		0	
0912999		Depreciation		0	
		Sub Total - Recurrent Expenditure		**0**	
		Non-Recurrent Expenditure			
0912598		Profit / Loss of Asset Disposals		0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**0**	
		OPERATING REVENUE			
		Recurrent Revenue			
0922001		Reimbursements		0	
0922002		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
0922501		Grants - Taxable		0	
0922502		Grants - GST Free		0	
0922503		Insurance Claims		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**0**	

Account Number	Job / Plant Number	Schedule 9 - Housing	2023/24 Budget Estimate	Sundry Notes
		NOTES TO SCHEDULE 9 - HOUSING Nil	$	

Summary Schedule 10 - Community Amenities	2023/24 Budget Estimate $
COMMUNITY AMENITIES - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Sanitation - Household	(1,774,043)
Sanitation - Other & Sewerage	(84,160)
Protection of Environment	(35,000)
Town Planning & Regional Development	(1,401,997)
Other Community Amenities	(215,862)
Total Recurrent Expenditure	**(3,511,062)**
Non-Recurrent Expenditure	
Sanitation - Household	(28,800)
Sanitation - Other & Sewerage	0
Protection of Environment	(500)
Town Planning & Regional Development	(383,500)
Other Community Amenities	0
Total Non-Recurrent Expenditure	**(412,800)**
Total Operating Expenditure	**(3,923,862)**
Operating Revenue	
Recurrent Revenue	
Sanitation - Household	1,777,777
Sanitation - Other & Sewerage	7,500
Protection of Environment	0
Town Planning & Regional Development	97,000
Other Community Amenities	8,000
Total Recurrent Revenue	**1,890,277**
Non-Recurrent Revenue	
Sanitation - Household	0
Sanitation - Other & Sewerage	0
Protection of Environment	500
Town Planning & Regional Development	0
Other Community Amenities	810
Total Non-Recurrent Revenue	**1,310**
Total Operating Revenue	**1,891,587**

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		SANITATION - HOUSEHOLD			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 1001		Salaries & Wages - Waste Management		(27,876)	
10 1 1002		Superannuation - Waste Management		(3,903)	
10 1 1006		Accrued Leave		0	
10 1 1003		* Kerbside - Refuse Removal	**101.2**	(280,650)	Refer to notes at end of this schedule
10 1 1024		* Kerbside - Organic Waste Removal	**101.3**	(328,471)	Refer to notes at end of this schedule
10 1 1004		* Kerbside - Recycling Removal	**101.4**	(180,195)	Refer to notes at end of this schedule
10 1 1005		* Waste Education	**101.7**	(23,395)	Refer to notes at end of this schedule
10 1 1010		* Bin Acquisitions		(26,500)	
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**	(6,000)	Refer to notes at end of this schedule
10 1 1013		* Refuse Disposal - Kerbside	**101.11**	(111,039)	Refer to notes at end of this schedule
10 1 1014		Refuse Disposal - Transfer Station	**101.12**	(4,865)	Refer to notes at end of this schedule
10 1 1015		* Recycling Processing - Kerbside	**101.13**	(58,415)	Refer to notes at end of this schedule
10 1 1025		* Organic Waste Processing - Kerbside	**101.14**	(156,495)	Refer to notes at end of this schedule
10 1 1016		Recycling Processing - Transfer Station	**101.15**	(8,591)	
10 1 1017		Transfer Station - Skip Bin Hire		(10,000)	
10 1 1018		Transfer Station - Skip Bin Transportation		(50,000)	
10 1 1019		Transfer Station - Green Waste Processing		(500)	
10 1 1020		Street Bin - Cleaning 90 Bins		(500)	
10 1 1021		Street Bin - Servicing 90 Bins		(20,000)	
10 1 1022		Licensing / Bore Monitoring		0	
10 1 1023		Lease Interest - Sanitation / Household - Land	**Appendix A**	(1,033)	
10 1 1026		Interest Expense - Loan 71 (Three Bin System)	**Appendix A**	(5,078)	
10 1 1027		Government Guarantee Fee - Loan 71 (Three Bin System)	**Appendix A**	(1,582)	
	JOB	Refuse Site Mtce & Minor Works	**101.16**	(396,394)	Refer to notes at end of this schedule
10 1 1999		Depreciation	**Appendix G**	(52,561)	
		Sub Total - Recurrent Expenditure		**(1,774,043)**	
		Non-Recurrent Expenditure			
10 1 1501		Legal Expenses		(2,500)	
10 1 1502		Consultants	**101.5**	(20,200)	Refer to notes at end of this schedule
10 1 1508		Regional Waste Initiatives		0	
	JOB	Building Major Maintenance - Refuse Site	**Appendix D**	0	
10 1 1505		Provision for Refuse Site Rehabilitation		0	
10 1 1506		Provision for Bad & Doubtful Debts Expense - Refuse Site		(100)	
10 1 1507		Minor Assets < $5,000 - Waste Management		(5,000)	
10 1 1509		Waste Charges Concession Expense		(1,000)	
10 1 1598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(28,800)**	
		TOTAL OPERATING EXPENDITURE		**(1,802,843)**	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2023/24 Budget Estimate	Sundry Notes
				2023/24	
		SANITATION - HOUSEHOLD			
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 1001		Reimbursements		5,000	
10 2 1002		Sundry Fees & Charges - Taxable		36,393	
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**	1,459,748	Refer to notes at end of this schedule
10 2 1008		* Waste Charges - Domestic Refuse, Recycling Additional Services	**101.9**	49,112	Refer to notes at end of this schedule
10 2 1009		Specified Area Rate - Bulk Waste Collection	**101.19**	112,447	Refer to notes at end of this schedule
10 2 1010		Fees - Rubbish Bin Lid Swap		5,000	
10 2 1006		Fees - Site Access		110,077	Indexed - Growth
		Sub Total - Recurrent Revenue		**1,777,777**	
		Non-Recurrent Revenue			
10 2 1501		Grants - Taxable	**101.1**	0	Refer to notes at end of this schedule
10 2 1502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**1,777,777**	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		SANITATION - OTHER & SEWERAGE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 2001		Annual Bulk Rubbish Collection (2 x Green Waste, 1 x Hard Waste)	**103.2**	(84,160)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure		**(84,160)**	
		Non-Recurrent Expenditure			
10 1 3501		Sewerage Connection Expenditure	**103.1**	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(84,160)**	
		OPERATING REVENUE			
		Recurrent Revenue			
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	
		Sub Total - Recurrent Revenue		**7,500**	
		Non-Recurrent Revenue			
10 2 2501		Grants - Taxable		0	
10 2 2502		Grants - GST Free		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**7,500**	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		PROTECTION OF ENVIRONMENT			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 5001		Environmental Project Expenditure	**105.1**	(35,000)	
		Sub Total - Recurrent Expenditure		**(35,000)**	
		Non-Recurrent Expenditure			
10 1 5502		Donations Expenditure		0	
10 1 5503		Environmental Project Expenditure - Grant Funded		(500)	
10 1 5504		Environmental Project Expenditure - POS Funded		0	
		Sub Total - Non Recurrent Expenditure		**(500)**	
		TOTAL OPERATING EXPENDITURE		**(35,500)**	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 5001		Reimbursements		0	
10 2 5002		Sundry Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
10 2 5501		Grants - Taxable		500	
10 2 5502		Contributions		0	
10 2 5504		Reimbursements		0	
		Sub Total - Non Recurrent Revenue		**500**	
		TOTAL OPERATING REVENUE		**500**	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		TOWN PLANNING & REGIONAL DEVELOPMENT			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 6001		Salaries & Wages		(817,448)	
10 1 6002		Superannuation		(116,123)	
10 1 6021		Accrued Leave		(5,000)	
10 1 6003		Salary Sacrificed Expenditure		0	
10 1 6004		Long Service Leave		(12,000)	
10 1 6007		Scheme Amendments - Sundry		(1,000)	
10 1 6008		Fringe Benefits Tax		(23,976)	
10 1 6010		Staff Uniforms	**Appendix L**	(3,044)	
10 1 6011		Protective Clothing - Town Planning		(600)	
10 1 6012		Subscriptions & Memberships	**106.4**	(23,143)	Indexed - CPI
10 1 6013		Staff Training / Conferences / Professional Development	**Appendix J**	(15,898)	
10 1 6014		Travel & Accommodation	**Appendix K**	(2,352)	
	PLANT	Vehicle Expenses - Town Planning	**Appendix B**	(25,018)	
10 1 6016		Mapping - Town Planning Scheme		(1,000)	
10 1 6017		Legal Expenses		(10,000)	
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	**106.5**	(8,505)	
10 1 6025		Govt Guarantee Fee on Loans	**106.5**	(4,175)	
10 1 6990		Allocation of Administration Overheads		(329,215)	
10 1 6999		Depreciation	**Appendix G**	0	
		Sub Total - Recurrent Expenditure		**(1,401,997)**	
		Non-Recurrent Expenditure			
10 1 6502		Printing - Strategies & Plans		(500)	
10 1 6503		Consultants - Town Planning	**106.1**	(370,000)	Refer to notes at end of this schedule
10 1 6506		Land Development Expenses	**106.2**	(5,000)	Refer to notes at end of this schedule
10 1 6505		Rural Street Numbering		(500)	
10 1 6508		Minor Assets < $5,000 - Town Planning		(2,500)	
10 1 6509		Contract Relief Staff		(5,000)	
10 1 6598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(383,500)**	
		TOTAL OPERATING EXPENDITURE		**(1,785,497)**	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		TOWN PLANNING & REGIONAL DEVELOPMENT			
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 6001		Reimbursements	**106.3**	500	Refer to notes at end of this schedule
10 2 6002		Sundry Fees & Charges - Taxable		1,500	Indexed - Growth
10 2 6003		Fees & Charges - Application		95,000	Indexed - Growth
10 2 6005		Fees & Charges - GST Free		0	Indexed - Growth
10 2 6006		Fines & Penalties		0	
		Sub Total - Recurrent Revenue		**97,000**	
		Non-Recurrent Revenue			
10 2 6501		Contributions		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**97,000**	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER COMMUNITY AMENITIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
10 1 7001		Donations		0	
	JOB	Cemetery Mtce & Minor Works		(53,500)	
	JOB	Disability Services Expenditure		(5,000)	
	JOB	Public Toilets Mtce & Minor Works	**Appendix C**	(129,067)	
	JOB	Street Furniture Mtce & Minor Works		(3,500)	
10 1 7999		Depreciation	**Appendix G**	(24,795)	
		Sub Total - Recurrent Expenditure		**(215,862)**	
		Non-Recurrent Expenditure			
	JOB	Special Maintenance - Cemeteries		0	
	JOB	Building Major Maintenance - Public Toilets	**Appendix D**	0	
10 1 7598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(215,862)**	
		OPERATING REVENUE			
		Recurrent Revenue			
10 2 7001		Reimbursements		500	
10 2 7002		Sundry Fees & Charges - Taxable		0	
10 2 7003		Fees & Charges Taxable - Cemeteries		6,500	Indexed - Growth
10 2 7004		Fees & Charges GST Free - Cemetery Licenses		1,000	Indexed - Growth
		Sub Total - Recurrent Revenue		**8,000**	
		Non-Recurrent Revenue			
10 2 7501		Grants - Taxable	**107.1**	810	
		Sub Total - Non Recurrent Revenue		**810**	
		TOTAL OPERATING REVENUE		**8,810**	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities						2023/24 Budget Estimate	Sundry Notes
								$	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES							
10 2 1501		**101.1**	**Grant Revenue - Waste Management**						
			Nil					0	
								0	
10 1 1003		**101.2**	**Kerbside Refuse Removal - General**	Additional Services	Interim Compulsory Services	Compulsory Services	$ / Service *		
			2023/24	72	50	5,584	$48.31	Fortnightly	(280,650)
								(280,650)	
10 1 1024		**101.3**	**Kerbside Refuse Removal - Organics**	Additional Services	Interim Compulsory Services	Compulsory Services	$ / Service *		
			Kerbside Refuse Removal - General	11	50	5,081	**$63.88**	Weekly	(328,471)
								(328,471)	
10 1 1004		**101.4**	**Kerbside Recycling**	Additional Services	Interim Compulsory Services	Compulsory Services	$ / Service *		
			2023/24	72	50	5,584	$31.58	Fortnightly	(180,195)
								(180,195)	
10 1 1502		**101.5**	**Consultants - Waste Site**						
			Monitoring and Reviews					(5,000)	
			E-waste Collection Service for 2021/22 (5 years)					(15,200)	
								(20,200)	
10 2 1004		**101.6**	**Waste Charges - Domestic Refuse, Recycling, FOGO**		Interim Rated Compulsory Services	Compulsory Services	$ / Service *		
			2023/24 3 Bin System		50		$261.00		1,459,748
			Compulsory Service Code 1			4,638			
			Compulsory Service Code 9			358			
			Compulsory Service Code 10			85			
			Compulsory Service Code 11			503			
						5,584			1,459,748
			** (Includes standard 3 bin service, Opt 1 FOGO 140L, Opt 2 All 240L, plus 2 bin service)						
10 1 1005		**101.7**	**Waste Education**	Additional Services	Interim Compulsory Services	Compulsory Services	$ / Service *		
			2023/24 Education via Veolia	72	50	5,584	$4.10		(23,395)
								(23,395)	

Account Number	Job / Plant Number	NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES				2023/24 Budget Estimate	Sundry Notes
						$	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES					
10 2 1003		**101.8**	**Lease Revenue - Waste**				
			Nil			0	
						0	
10 2 1008		**101.9**	**Waste Charges - Refuse & Recycling Additional Charges**				
				Additional Services	$ / Service *		
			Additional 140L General Waste	35	$45.00	1,575	
			Additional 240L General Waste	22	$261.00	5,742	
			Additional Recycling Only	47	$55.00	2,585	
			Additional FOGO	11	$120.00	1,320	
			Additional 240L General Waste	314	$75.00	23,550	
			140L FOGO bins	60	$239.00	14,340	
						49,112	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities							2023/24 Budget Estimate	Sundry Notes
									$	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES								
		101.10	**Bin Acquisitions**	Refer Plant & Equipment						
10 1 1013		**101.11**	**Refuse Disposal - Kerbside**	Additional & Interim Services	$ / Service *	Compulsory Services	$ / t	t / bin / pa		
			2023/24	122	19.46	5,584	$48.65	**0.40**	(111,039)	
									(111,039)	
10 1 1014		**101.12**	**Refuse Disposal - Transfer Station**				$ / t	t / pa		
			2023/24				48.65	100	(4,865)	
									(4,865)	
10 1 1015		**101.13**	**Recycling Processing - Kerbside**	Additional Services	$ / Service	Services	$ / t	t / pa		
			2023/24	72	10.31	5,584	$85.91	0.120	(58,415)	Includes provision for additional charges for contaminated recycling waste
									(58,415)	
10 1 1025		**101.14**	**Organic Waste Processing - Kerbside**	Additional Services	Interim Compulsory Services	Compulsory Services	$ / Service *	Weekly /t / pa		
			2023/24	11	41	5,081	$76.22	0.4	(156,495)	
									(156,495)	
10 1 1016		**101.15**	**Recycling Processing - Transfer Station**				$ / t	t / pa		
			2023/24				$85.91	100	(8,591)	
									(8,591)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities				2023/24 Budget Estimate	Sundry Notes
						$	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES					
	J10201	**101.16**	**Refuse Site Maintenance & Minor Works**				
			Wages			(90,144)	
			Overheads			(257,973)	
			Utilities - Power			(7,947)	
			Goods & Services (includes Ground Water Monitoring of transfer station at Banksia Road)			(40,100)	
			Insurance			(231)	
			Plant			0	
						(396,394)	
10 1 1011		**101.17**	**Bin Maintenance & Minor Works / Repairs - Refuse & FOGO**		**$ / Service ***		
			Replacement / Repairs		**$3.58**	(20,000)	Indexed - CPI x Population Growth
						(20,000)	
10 1 1012		**101.18**	**Bin Maintenance & Minor Works / Repairs - Recycling**		**$ / Service ***		
			Replacement / Repairs		**$1.07**	(6,000)	Indexed - CPI x Population Growth
						(6,000)	
10 2 1009		**101.19**	**Specified Area Rate - Bulk Waste Collection**	Interim Services	Services	**$ / Service ***	
			Contract Expenditure	50	4,743	**$80,446.91**	80,447	Refer to Expenditure 10 1 2001
			Contribution to Transfer Station				32,000	
							112,447	
10 1 3501		**103.1**	**Sewer Connection Expenditure**					
			Nil				0	Source: 10 Yr Building Asset Plan
							0	
10 1 2001		**103.2**	**Annual Bulk Rubbish Collection (Funded Specified Area Rate)**					
			2 x Green Waste Collections				(28,093)	Indexed - CPI x Population Growth
			1 x Hard Waste Collection				(56,067)	Indexed - CPI x Population Growth
							(84,160)	
10 1 5001		**105.1**	**Environmental Projects**					
			In accordance with the Environmental Management Plan				(35,000)	
							(35,000)	

Account Number	Job / Plant Number	Schedule 10 - Community Amenities		2023/24 Budget Estimate	Sundry Notes
				$	
		NOTES TO SCHEDULE 10 - COMMUNITY AMENITIES			
10 1 6503		**106.1**	**Consultants - Town Planning**		
		Various Town Planning Projects (ie: plans, reviews, rezonings, etc)		(20,000)	Funded: Town Planning Consultancy Reserve
		Wanju & Waterloo Consultants - Development Contribution Plan	Loan Funded	(350,000)	Funded: Wanju Loan Funds (Unspent Loan Rese
				(370,000)	
10 1 6506		**106.2**	**Land Development Expenses**		
		Sundry		(5,000)	Funded: Land Development Reserve
				(5,000)	
10 2 6001		**106.3**	**Reimbursement Revenue - Town Planning**		
		Joint TPS		500	
		Sundry		0	
				500	
10 1 6012		**106.4**	**Subscriptions & Memberships - Town Planning**		
		Peron Naturalist Partnership		(3,961)	
		Presidian (Online Subscription)		(1,855)	
		Demographic data reporting - ForecastID		(16,827)	
		Other		(500)	
				(23,143)	
10 1 6024		**106.5**	**WANJU Developer Contribution Plan Expenses - Town Planning**		
		Interest Expense - New Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park		(8,505)	
		Govt GFee - New Loan - Developer Contribution Plan - Wanju and Waterloo Industrial Park		(4,175)	
		Sundry		0	
				(12,680)	
10 2 7501		**107.1**	**Grant Revenue - Other Community Amenities**		
		Bus Shelter subsidy from Public Transport Authority		810	
				810	

Summary Schedule 11 - Recreation & Culture	2023/24 Budget Estimate
	$
RECREATION & CULTURE - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Public Hall, Civic Centres	(275,080)
Other Recreation & Sport - Parks, Gardens, Reserves	(5,528,604)
Other Recreation & Sport - Eaton Recreation Centre	(2,929,828)
Libraries - Eaton Community Library	(687,419)
Libraries - Dardanup Library	(1,000)
Other Culture	(131,775)
Total Recurrent Expenditure	**(9,553,705)**
Non-Recurrent Expenditure	
Public Hall, Civic Centres	0
Other Recreation & Sport - Parks, Gardens, Reserves	(7,850)
Other Recreation & Sport - Eaton Recreation Centre	(20,500)
Libraries - Eaton Community Library	(2,700)
Libraries - Dardanup Library	0
Other Culture	(41,598)
Total Non-Recurrent Expenditure	**(72,648)**
Total Operating Expenditure	**(9,626,353)**
Operating Revenue	
Recurrent Revenue	
Public Hall, Civic Centres	32,250
Other Recreation & Sport - Parks, Gardens, Reserves	312,175
Other Recreation & Sport - Eaton Recreation Centre	1,370,700
Libraries - Eaton Community Library	6,000
Libraries - Dardanup Library	0
Other Culture	0
Total Recurrent Revenue	**1,721,125**
Non-Recurrent Revenue	
Public Hall, Civic Centres	393,954
Other Recreation & Sport - Parks, Gardens, Reserves	130,000
Other Recreation & Sport - Eaton Recreation Centre	0
Libraries - Eaton Community Library	1,000
Libraries - Dardanup Library	0
Other Culture	21,000
Total Non-Recurrent Revenue	**545,954**
Total Operating Revenue	**2,267,079**

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		PUBLIC HALLS, CIVIC CENTRES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Mtce & Minor Works - Public Halls	**Appendix C**	(96,784)	
11 1 1004		Donation - Hall Committees	**111.2**	(6,242)	Refer to notes at end of this schedule
11 1 1999		Depreciation	**Appendix G**	(172,054)	
		Sub Total - Recurrent Expenditure		**(275,080)**	
		Non-Recurrent Expenditure			
	JOB	Building Major Maintenance - Public Halls	**Appendix D**	0	
11 1 1598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(275,080)**	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 1001		Reimbursements	**111.3**	15,000	Refer to notes at end of this schedule
11 2 1002		Sundry Fees & Charges - Taxable		250	
11 2 1014		Hall Hire - Dardanup Hall		11,000	
11 2 1015		Hall Hire - Glen Huon Reserve		6,000	
		Sub Total - Recurrent Revenue		**32,250**	
		Non-Recurrent Revenue			
11 2 1501		Grants - Taxable	**111.1**	393,954	Refer to notes at end of this schedule
11 2 1502		Contributions - Public Halls/Buildings	**111.4**	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		**393,954**	
		TOTAL OPERATING REVENUE		**426,204**	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER RECREATION & SPORT			
		PARKS GARDENS, RESERVES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 3001		Salaries & Wages		(177,024)	
11 1 3002		Superannuation		(24,783)	
11 1 3003		Long Service Leave		0	
	JOB	Mtce & Minor Works - Parks, Gardens, Reserves	**Appendix E**	(3,494,901)	
	JOB	Mtce & Minor Works - Sporting Buildings	**Appendix C**	(80,994)	
11 1 3011		Interest - Loan 69 Glen Huon Oval Clubrooms	**Appendix A**	(31,705)	
11 1 3014		Interest - Loan 72 Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	**Appendix A**	(32,343)	
11 1 3012		Govt Guarantee Fee on Loans	**Appendix A**	(10,121)	
11 1 3013		Protective Clothing - Parks & Environment		(4,563)	
11 1 3999		Depreciation	**Appendix G**	(1,672,169)	
		Sub Total - Recurrent Expenditure		**(5,528,604)**	
		Non-Recurrent Expenditure			
11 1 3501		Donation - Sporting Clubs	**113.2**	(5,100)	Refer to notes at end of this schedule
	JOB	Upgrades - Parks, Gardens, Reserves	**Appendix F**	0	
	JOB	Building Major Maintenance - Sporting Facilities	**Appendix D**	0	
11 1 3505		Consultants	**113.3**	0	Refer to notes at end of this schedule
11 1 3507		Minor Assets < $5,000 - Parks & Gardens		(2,500)	
11 1 3508		Bad & Doubtful Debts Expense - Parks & Gardens		(250)	
11 1 3598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(7,850)**	
		TOTAL OPERATING EXPENDITURE		**(5,536,454)**	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 3001		Reimbursements	**113.4**	500	Refer to notes at end of this schedule
11 2 3002		Fees & Charges		1,000	
11 2 3003		Fees & Charges - Leases	**113.6**	32,830	Refer to notes at end of this schedule
11 2 3006		Fees & Charges - Event Applications		1,500	
11 2 3009		Specified Area Rate - Eaton Landscaping	**113.9**	276,345	
		Sub Total - Recurrent Revenue		**312,175**	
		Non-Recurrent Revenue			
11 2 3501		Grants - Taxable	**113.1**	90,000	Refer to notes at end of this schedule
11 2 3504		Contributions/Donations	**113.8**	40,000	
11 2 3506		Transfer from Trust	**113.7**	0	
		Sub Total - Non Recurrent Revenue		**130,000**	
		TOTAL OPERATING REVENUE		**442,175**	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		EATON RECREATION CENTRE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 4001		Salaries & Wages - Administration		(236,315)	
11 1 4004		Long Service Leave		(10,000)	
11 1 4005		Superannuation		(132,216)	
11 1 4045		Accrued Leave		(5,000)	
11 1 4007		Salary Sacrificed Expense		0	
11 1 4010		Staff Recruitment		(250)	
11 1 4011		Staff Training / Conferences / Professional Development	**Appendix J**	(7,471)	
11 1 4035		Staff Travel / Accommodation	**Appendix K**	(1,241)	
11 1 4012		Staff Uniforms	**Appendix L**	(5,334)	
11 1 4013		Advertising		(25,000)	
11 1 4015		Licenses / Affiliations		0	
11 1 4048		IT Software, Hardware & Support		(10,000)	
11 1 4016		Equipment Hire / Lease Expenses	**114.3**	(155)	Refer to notes at end of this schedule
11 1 4052		Lease Interest - Eaton Recreation Centre - Furniture & Equipment		(2,486)	
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		(5,000)	
11 1 4033		Interest - Loan 59	**Appendix A**	0	Rec Ctr Construction
11 1 4050		Govt Guarantee Fee on Loans	**Appendix A**	0	
11 1 4037		Fringe Benefits Tax		(6,940)	
	PLANT	Motor Vehicle Expenses	**Appendix B**	(7,962)	
	J11401	Cost Centre - Fitness Centre	**114.4**	(189,602)	Refer to notes at end of this schedule
	J11402	Cost Centre - Retail Sales	**114.4**	(152,769)	Refer to notes at end of this schedule
	J11403	Cost Centre - Children Services - Creche	**114.4**	(125,043)	Refer to notes at end of this schedule
	J11408	Cost Centre - Children Services - Vacation Care	**114.4**	(91,968)	Refer to notes at end of this schedule
	J11404	Cost Centre - Courts	**114.4**	(161,698)	Refer to notes at end of this schedule
	J11407	Cost Centre - Group Fitness	**114.4**	(142,781)	Refer to notes at end of this schedule
	JOBS	Building Mtce & Minor Works	**Appendix C**	(201,438)	
11 1 4990		Allocation of Administration Overheads		(987,644)	
11 1 4999		Depreciation	**Appendix G**	(411,365)	
		Sub Total - Recurrent Expenditure		**(2,929,828)**	
		Non-Recurrent Expenditure			
11 1 4501		Building Major Maintenance - Rec Centre	**Appendix D**	0	
11 1 4503		Provision for Bad & Doubtful Debts Expense - ERC		(500)	
11 1 4504		Minor Assets < $5,000 - Recreation Centre		(20,000)	
11 1 4598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(20,500)**	
		TOTAL OPERATING EXPENDITURE		**(2,950,328)**	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER RECREATION & SPORT			
		EATON RECREATION CENTRE			
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 4001		Reimbursements - Sundry		1,000	
11 2 4002		Fees & Charges - EDWA		140,000	
11 2 4003		Fees & Charges - Admissions		22,000	
11 2 4004		Fees & Charges - Activities / Programs		150,000	
11 2 4005		Fees & Charges - Court Hire		128,000	
11 2 4006		Fees & Charges - Function Room Hire		8,000	
11 2 4007		Fees & Charges - Memberships		590,000	
11 2 4008		Retail Sales Café - Taxable		150,000	
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		145,000	
11 2 4013		Childrens Services - Taxable		11,000	
11 2 4014		ERC Fees & Charges - Taxable		2,000	
		Sub Total - Recurrent Revenue		**1,370,700**	
		Non-Recurrent Revenue			
11 2 4503		Grants	**114.2**	0	Refer to notes at end of this schedule
11 2 4504		Contributions	**114.1**	0	Refer to notes at end of this schedule
11 2 4505		Fundraising Sales		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**1,370,700**	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		LIBRARIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 6001		Salaries & Wages		(325,044)	
11 1 6002		Superannuation		(45,506)	
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 / Conferences / Professional Development	**Appendix J**	(4,767)	
11 1 6011		Travel & Accommodation	**Appendix K**	(787)	
	JOB	Library Programs	**116.1**	(33,000)	Refer to notes at end of this schedule
11 1 6015		Book Stock		(1,000)	
11 1 6018		Software Subscription / Support	**116.3**	(20,236)	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	**Appendix C**	(11,403)	
11 1 6990		Allocation of Administration Overheads		(197,529)	
11 1 6999		Depreciation	**Appendix G**	(29,932)	
		Sub Total - Recurrent Expenditure		**(687,419)**	
		Non-Recurrent Expenditure			
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	
		Sub Total - Non Recurrent Expenditure		**(2,700)**	
		TOTAL OPERATING EXPENDITURE		**(690,119)**	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 6001		Reimbursements - Sundry	**116.5**	1,000	
11 2 6002		Fees & Charges		500	
11 2 6003		Reimbursement - Lost / Damaged Books		500	
11 2 6004		Fees & Charges - Photocopying		4,000	
		Sub Total - Recurrent Revenue		**6,000**	
		Non-Recurrent Revenue			
11 2 6501		Grants - Taxable	**116.2**	500	Refer to notes at end of this schedule
11 2 6502		Grants - GST Free		0	
11 2 6504		Reimbursements - EDWA		500	
		Sub Total - Non Recurrent Revenue		**1,000**	
		TOTAL OPERATING REVENUE		**7,000**	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		LIBRARIES			
		DARDANUP LIBRARY			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 7015		Book Stock - Dardanup		(1,000)	
11 1 7999		Depreciation	**Appendix G**	0	
		Sub Total - Recurrent Expenditure		**(1,000)**	
		Non-Recurrent Expenditure			
11 1 7598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(1,000)**	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 7001		Fees & Charges - Programs		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
		Nil		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**0**	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER CULTURE			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
11 1 9001		Public Art Competition		0	
	JOB	Community Projects - Events & Festivals	**119.3**	(131,775)	Refer to notes at end of this schedule
		Sub Total - Recurrent Expenditure		**(131,775)**	
		Non-Recurrent Expenditure			
11 1 9501		Donation - Bunbury Regional Entertainment Centre		(15,000)	
11 1 9504		Community Grants Scheme	**119.4**	(26,598)	
11 1 9502		Consultant Expenses	**119.2**	0	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Expenditure		**(41,598)**	
		TOTAL OPERATING EXPENDITURE		**(173,373)**	
		OPERATING REVENUE			
		Recurrent Revenue			
11 2 9001		Fees & Charges - Taxable		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
11 2 9502		Grants - Taxable	**119.1**	21,000	Refer to notes at end of this schedule
		Sub Total - Non Recurrent Revenue		**21,000**	
		TOTAL OPERATING REVENUE		**21,000**	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture		2023/24 Budget Estimate	Sundry Notes
				$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE			
11 2 1501		**111.1**	**Grants Revenue - Public Halls**		
			Land & Building Construction - Eaton Oval Club Rooms - R&J Fishwick Pavilion	393,954	Recognise Revenue
				393,954	
11 1 1004		**111.2**	**Donation Expense - Hall Committees**		
			Burekup Country Club Inc	(3,121)	Indexed - CPI
			Ferguson Hall Committee	(3,121)	Indexed - CPI
				(6,242)	
11 2 1001		**111.3**	**Reimbursements - Public Halls**		
			Lessee Utilities & Sundry Reimbursements	15,000	
				15,000	
11 2 1502		**111.4**	**Contributions - Public Halls - Capital**		
			Land & Building Construction	0	Source: Building Asset Plan
				0	
11 2 3501		**113.1**	**Grant Revenue - Parks Gardens & Reserves**		
			Grant - Parks & Reserves Upgrades per Asset Plan Includes Public Art Capital Grant $15,000	90,000	Source: Parks & Reserves Asset Plan
				90,000	
11 1 3501		**113.2**	**Donation Expense - Sporting Groups**		
			South West Academy of Sports	(5,100)	
				(5,100)	
11 1 3505		**113.3**	**Consultants - Park & Reserves**		
			Nil	0	Funded: Town Planning Studies Reserve
				0	
11 2 3001		**113.4**	**Contributions / Reimbursements - Parks & Reserves**		
			Sundry	500	
				500	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture			2023/24 Budget Estimate	Sundry Notes
					$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE				
11 2 3003		**113.6**	**Lease Revenue - Parks & Reserves**			
			Eaton Bowling Club	Eaton Bowling & Social Club Inc	8,120	New Lease Oct 2021 to 30 June 2041 - 1.5% increase
			Glen Huon Oval - Part Lot 602 Council Drive, Eaton Reserve 50882	Eaton Softball Facility	0	Leased to Dec 2027
			Dardanup Community Centre - Lot 45 Little Street, Dardanup		950	Leased to 30 Nov 2027
			Lot 52 Waterloo Road, Dardanup	A Wroe	1,100	Leased to 30 Sept 2024
			R & J Fishwick Club Rooms - Pratt Road Reserve 24728	Eaton Junior Football Club	4,000	$10 - new Lease to March 2025
			Dardanup Oval Club Rooms - Lot 55 Ferguson Road	Dardanup Sport & Comm Club Inc	100	Leased to Dec 2021 - new lease to 14 Dec 2026 not signed ye
			Eaton Hall - Portion of Lot 4749 Pratt Road, Eaton Reserve 24930	Bunbury Repertory Club	2,000	Indexed - CPI - Leased to 31 Jan 2026
			SWFL Oval Lease - Part Lot 602 Council Drive, Eaton Reserve 50882	SWFL	2,000	Indexed - CPI (Fee charged Annually)
			Glen Huon Oval - Part Lot 602 Council Drive, Eaton Reserve 50882	BCDFC	7,000	Adjusted to cover Insurance Premium
			Portion of 35 Martin Pelusey Rd	M Barnes	5,040	Leased to 31 Jan 2024
			Lot 67 SW Hwy, Reserve 43011 and Part Reserve 46108	LCC - former Waterloo BFB Shed	1,000	Leased Nov 21 for 5 years - to 31 July 2027
			Lot 57 SW Hwy, Reserve 11078 Waterloo Recreation Road	Waterloo Fire Brigade	100	Indexed - CPI - Leased to 30 Jun 2024
			Lot 511 Bobin Street, Eaton	Lions Club of Eaton Inc & Lions Club of Millbridge Inc	10	$10 - Leased to 29 Aug 2028
			Burekup Oval and shed - Portion of Lot 4 Russell Road, Burekup	Burekup Cricket Club	10	$10 - Leased to 31 Oct 2023
			Portion of Lot 80 Panizza Road, Dardanup		200	$26 - Leased to 4 Jun 2023 - new $200 fee
			Lot 5175 Garvey Road, Dardanup Reserve 302		0	Leased to 15 Sep 2041
			Portion of Lot 589 Hale Street, Eaton Reserve 46147		1,000	Leased to 29 Jun 20243
			Lot 5481 Hamilton Road, Eaton Reserve 29456		200	Leased to 23 Feb 2032
			Portion of Lot 4 Russell Road, Burekup		0	Leased to 31 Mar 2025
			Lot 300 Ferguson Road, Ferguson Reserve 12925		0	Leased to 30 Sep 2024
			Lot 5378 Ferguson Road, Dardanup Reserve 37520		0	Leased to 30 Jun 2025
					32,830	
11 2 3506		**113.7**	**Transfer from Trust**			
			Eaton Parks & Reserves Upgrades		0	
					0	
11 2 3504		**113.8**	**Contributions/Donations**			
			East Millbridge POS - Stage 1 (J11650) - C/fwd		40,000	Source: Parks & Reserves Construction
					40,000	
11 2 3009		**113.9**	**Specified Area Rate - Eaton Landscaping**			
			Millbridge POS Maintenance	4,508 Services	176,345	Indexed - Growth
			Eaton Parks & Reserves Upgrades	Transfer to Reserve	100,000	Source: Parks & Reserves Asset Plan
			Various Jobs			
					276,345	
11 2 4504		**114.1**	**Contributions Revenue - Recreation Centre**			
			Nil		0	
					0	
11 2 4503		**114.2**	**Grant Revenue - Recreation Centre**			
			Nil		0	
					0	
11 1 4016		**114.3**	**Equipment Lease (<12 months) / Hire Expenditure - Recreation Centre**			
			1st Aid Oxygen Bottle		(155)	
					(155)	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture		2023/24 Budget Estimate	Sundry Notes
				$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE			
Job		**116.1**	**Library Programs**		
	J11913		**- Early Learning Programs**	(26,500)	
			Jo Jingles		
			Stem Workshops		
			Code Club		
	J11914		**- School Holiday Programs**	(2,000)	
			Holiday Storytime		
			Children's Activities & Workshops		
	J11915		**- Adult Programs**	(2,500)	
			Skills Development Activities & Workshops		
			eResources		
			BeConnected		
			Online Safety Program		
	J11919		**- Authors & Events**	(2,000)	
			Author Visits		
			Children's Book Week		
			Travelling Story Time		
			Summer Reading Challenge		
			Better Beginnings Program		
	N/A		- Place Making Activities & Engagement (Moved to Other Culture Refer Note 119.3)	0	Moved to Other Culture ie Job under GL 1119002
				(33,000)	
11 2 6501		**116.2**	**Grants Revenue - Eaton Community Library**		
			Grant Revenue - Library Programs	0	
			Sundry Allocation	500	
				500	

Account Number	Job / Plant Number	Schedule 11 - Recreation & Culture				2023/24 Budget Estimate	Sundry Notes
						$	
		NOTES TO SCHEDULE 11 - RECREATION & CULTURE					
11 1 6018		**116.3**	**Software Subscription / Support - Eaton Community Library**				
			Regional Library Management System consortia - increase of $5,000 pa 23/24 Budget Request			(20,236)	Per Tender
						(20,236)	
11 1 6504		**116.4**	**Major Building Maintenance - Libraries**				
			Provisional Expenditure			0	
						0	
11 2 6001		**116.5**	**Reimbursement Revenue - Eaton Community Library**				
			Regional LMS Reimbursements			0	per Regional LMS Agreement
			Book Sales and Donations			1,000	
						1,000	
11 2 9502		**119.1**	**Grants Revenue - Other Culture**				
			Heritage Council grant in 23/24 for Public Art (J11902)			0	Grant moved to GL 11 2 3501
			Additional events and festivals grants			10,000	Events J11901 Tronox Contribution
			Sundry			1,000	
			Grant Revenue for Place Making Activities (J			10,000	Healthways Grant
						21,000	
11 1 9502		**119.2**	**Consultant Expenditure - Other Culture**				
			Nil			0	
						0	
Job		**119.3**	**Community Projects - Events & Festival**				
		J11901	Events and Festivals			0	Reallocated to New Job Numbers (refer below)
		J11902	Public Art Projects (Operational Exp)	*Capital Public Art (J11664) subject to $15,000 Grant/s*		(15,000)	
		J11903	Donation - City of Bunbury for Regional Events - Skyfest Australia Day Event			(5,500)	
		J11905	SW Group of Affiliated Agricultural Associations			(250)	
		J11906	Australia Day Breakfast	Eaton		(9,626)	
		J11907	Australia Day Breakfast	Burekup		(1,294)	
		J11908	Australia Day Breakfast	Dardanup		(3,105)	
		J11909	Citizenship Ceremonies			(2,000)	
		J11921	Community Events - Seniors Workshop & Activities			(3,000)	
		J11922	Community Events - Youth Workshops & Activities			(2,500)	
		J11923	Creative Workshops			(1,500)	
		J11925	Community Projects - Community and Club Capacity Building Workshops & Activities			(3,000)	
		J11927	Place Making Activities & Engagement		Reallocated from Lib Prog.	(25,000)	Part funded Healthways Grant $10,000
		J11928	Events & Festivals - Walk on the Wildside		Reallocated from J11901	(12,000)	*
		J11929	Events & Festivals - Summer in your Park Series		Reallocated from J11901	(18,000)	*
		J11930	Events & Festivals - Youth Events		Reallocated from J11901	(5,000)	*
		J11931	Events & Festivals - Children & Families Events		Reallocated from J11901	(2,000)	*
		J11932	Events & Festivals - Seniors Celebration Day		Reallocated from J11901	(3,000)	*
		J11933	Events & Festivals - Spring Out Festival		Reallocated from J11901	(20,000)	* Subject to $10,000 Funding (Tronox)
							**Events & Festivals $60,000*
						(131,775)	
11 1 9504	New	**119.4**	**Community Grants Scheme**	Assess	**$ / Assess**		
		2023/24	Community Grants Scheme	6,160	**4.32**	(26,598)	
						(26,598)	

Job / Plant Number	Particulars								
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)								
				2023/24 Budget Estimate					
Cost Centres (CC)	116.1 Library Programs - Cost Centres	Notes	J11913 *Early Learning Programs*	J11914 *School Holiday Programs*	J11915 *Adult Programs*	J11919 *Authors & Events*	*Grant Funded New Program/s*	*Sundry*	TOTAL
081	Staff Salaries & Wages (Officer Expenditure)		0	0	0	0	0	0	0
082	Catering		0	0	0	0	0	0	0
083	Cleaning		0	0	0	0	0	0	0
084	Venue Hire		0	0	0	0	0	0	0
085	Contractor Hire/Facilitator Fees		26,500	2,000	2,500	2,000	0	0	33,000
086	Equipment Hire		0	0	0	0	0	0	0
087	Prizes & Equipment Purchases		0	0	0	0	0	0	0
088	Waste Services (ie Bins)		0	0	0	0	0	0	0
089	Consumables		0	0	0	0	0	0	0
090	Traffic Management		0	0	0	0	0	0	0
091	Insurance		0	0	0	0	0	0	0
092	OH & Safety		0	0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signage		0	0	0	0	0	0	0
			26,500	2,000	2,500	2,000	0	0	33,000

	2023/24 Budget Estimate								
Cost Centres (CC)	119.3 Events & Festivals - Cost Centres	Notes *(Previously J11901)*	J11928 *Walk on the Wild Side*	J11929 *Summer in your Park Series*	J11930 *Youth Events*	J11931 *Children & Families Events*	J11932 *Seniors Celebration Day*	J11933 *Spring Out Festival*	TOTAL
081	Staff Salaries & Wages (Officer Expenditure)		0	0	0	0	0	0	0
082	Catering		0	400	0	0	800	0	1,200
083	Cleaning		0	0	0	0	0	0	0
084	Venue Hire		0	0	0	0	0	0	0
085	Contractor Hire/Facilitator Fees		9,200	12,740	5,000	2,000	1,340	9,400	39,680
086	Equipment Hire		2,300	4,400	0	0	700	500	7,900
087	Prizes & Equipment Purchases		400	100	0	0	100	0	600
088	Waste Services (ie Bins)		100	360	0	0	60	100	620
089	Consumables		0	0	0	0	0	0	0
090	Traffic Management		0	0	0	0	0	0	0
091	Insurance		0	0	0	0	0	0	0
092	OH & Safety		0	0	0	0	0	0	0
093	Parks & Gardens, Reticulation/Signage		0	0	0	0	0	0	0
	Grant Funded Expenditure		0	0	0	0	0	10,000	10,000
			12,000	18,000	5,000	2,000	3,000	20,000	60,000

Job / Plant Number	Particulars								
	NOTES TO SCHEDULE 11 - RECREATION & CULTURE (cont)								
			2023/24 Budget Estimate						
Cost Centres (CC)	**Note 114.4 Eaton Recreation Centre - Cost Centres**	**Notes**	**J11401** ***Fitness Centre***	**J11402** ***Retail Sales***	**J11403** ***Children Services*** Crèche	**J11408** ***Children Services*** Vacation Care	**J11404** ***Courts***	**J11407** ***Group Fitness***	**TOTAL**
050	Salaries & Wages		172,352	72,399	121,043	66,368	95,798	123,366	651,326
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	0	5,600	1,000	15,665	24,015
055	Receptions		0	0	0	0	600	0	600
056	Sundry Expenditure		0	800	2,000	0	1,000	250	4,050
058	Minor Equipment (value < $300 / if >$300 use GL 1114504)		1,000	1,350	1,000	15,000	2,500	0	20,850
059	Cleaning Materials		5,000	0	0	0	0	0	5,000
060	Equipment Maintenance / Lease		0	0	0	0	0	0	0
061	Umpire Payments		0	0	0	0	60,000	0	60,000
064	Contracted Services		7,500	0	0	5,000	0	3,000	15,500
057	Stock Purchases - Other		0	12,480	0	0	0	0	12,480
065	Stock Purchase - Hot Food		0	17,940	0	0	0	0	17,940
066	Stock Purchase - Confectionery		0	9,360	0	0	0	0	9,360
067	Stock Purchase - Icecreams		0	0	0	0	0	0	0
068	Stock Purchase - Hot Drinks		0	13,260	0	0	0	0	13,260
069	Stock Purchase - Packaged Drinks		0	24,960	0	0	0	0	24,960
			189,602	152,769	125,043	91,968	161,698	142,781	863,861

Summary Schedule 12 - Transport	2023/24 Budget Estimate
	$
TRANSPORT - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Streets, Roads, Bridges, Depots	(7,563,933)
Road Plant Purchases	0
Traffic Control & Parking Facilities	(1,500)
Total Recurrent Expenditure	**(7,565,433)**
Non-Recurrent Expenditure	
Streets, Roads, Bridges, Depots	(52,500)
Road Plant Purchases	0
Traffic Control & Parking Facilities	0
Total Non-Recurrent Expenditure	**(52,500)**
Total Operating Expenditure	**(7,617,933)**
Operating Revenue	
Recurrent Revenue	
Streets, Roads, Bridges, Depots	175,869
Road Plant Purchases	0
Traffic Control & Parking Facilities	3,300
Total Recurrent Revenue	**179,169**
Non-Recurrent Revenue	
Streets, Roads, Bridges, Depots	1,773,114
Road Plant Purchases	0
Traffic Control & Parking Facilities	0
Total Non-Recurrent Revenue	**1,773,114**
Total Operating Revenue	**1,952,283**

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		STREETS, ROADS, BRIDGES, DEPOTS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Maintenance - Roads	**Transport**	(2,152,362)	Refer to Transport Construction Budget
	JOB	Maintenance - Bridges	**Transport**	(147,061)	Refer to Transport Construction Budget
	JOB	Maintenance - Ancillary	**Transport**	(439,869)	Refer to Transport Construction Budget
	JOB	Depot Maintenance	**Appendix C**	(157,332)	
12 1 1005		Crossover Contribution		(5,000)	
12 1 1006		Land Resumption / Compensation	**121.3**	(10,000)	Refer to notes at end of this schedule
12 1 1007		Interest Expense - Loan 66	**Appendix A**	(12,353)	Works Depot Land
12 1 1008		Government Guarantee Fee on Loans	**Appendix A**	(2,158)	
12 1 1010		Lease Interest - Transport - Furniture & Equipment	**Appendix A**	0	
12 1 1009		Bridge Insurance	**Appendix I**	(68,883)	
12 1 1999		Depreciation	**Appendix G**	(4,568,915)	
		Sub Total - Recurrent Expenditure		**(7,563,933)**	
		Non-Recurrent Expenditure			
		Building Major Maintenance - Depots	**Appendix D**	0	
12 1 1504		Consultants	**121.1**	(50,000)	Refer to notes at end of this schedule
12 1 1505		Eaton Drive Scheme Expenditure - Scheme Refunded		0	Funded: JTPS Reserves
	JOB	Directional Signage	**Transport**	0	
12 1 1508		Minor Assets < $5,000 - Transport		(2,500)	
12 1 1506		Transfer to Trust		0	
		Sub Total - Non Recurrent Expenditure		**(52,500)**	
		TOTAL OPERATING EXPENDITURE		**(7,616,433)**	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		STREETS, ROADS, BRIDGES, DEPOTS			
		OPERATING REVENUE			
		Recurrent Revenue			
12 2 1001		Reimbursements	**121.4**	1,000	Refer to notes at end of this schedule
12 2 1002		Sundry Fees & Charges - Taxable		0	
12 2 1003		Grants - MRD Direct Grants		150,158	
12 2 1004		Fuel Tax Credits		24,711	
		Sub Total - Recurrent Revenue		**175,869**	
		Non-Recurrent Revenue			
12 2 1501		Grants - Black Spots	**Transport**	793,333	Refer to Transport Construction Budget
12 2 1502		Grants - Bridge Maintenance		0	
12 2 1503		Grants - Regional Road Group	**Transport**	663,764	Refer to Transport Construction Budget
12 2 1504		Grants - Special Projects	**Transport**	0	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**	0	Refer to Transport Construction Budget
12 2 1510		Contribution to Works (Infrastructure/Fu Recognise grant as consumed by JTPS Projects - Transport Construct.		0	AASB15; AASB1058 Contract Liab Move.
		Sub Total - Non Recurrent Revenue		**1,773,114**	
		TOTAL OPERATING REVENUE		**1,948,983**	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		ROAD PLANT			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
12 1 2003		Interest - Loan 62	**Appendix A**	0	
12 1 2004		Government Guarantee Fee on Loans	**Appendix A**	0	
		Sub Total - Recurrent Expenditure		**0**	
		Non-Recurrent Expenditure			
12 1 2501		Nil		0	
12 1 2598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**0**	
		OPERATING REVENUE			
		Recurrent Revenue			
12 2 2001		Nil		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
12 2 2502		Reimbursements		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**0**	

Account Number	Job / Plant Number	Schedule 12 - Transport	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		TRAFFIC CONTROL & PARKING FACILITIES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
12 1 3001		License Plates - Special Dardanup Series		(1,000)	Indexed - Growth
12 1 3002		Road Wise Programs (includes Membership Industry Road Safety Alliance $3,000)		0	
JOB		Car Parking Bays Maintenance		(500)	
		Sub Total - Recurrent Expenditure		**(1,500)**	
		Non-Recurrent Expenditure			
12 1 3501		Nil		0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(1,500)**	
		OPERATING REVENUE			
		Recurrent Revenue			
12 2 3001		Sale of Special Series Number Plates		1,200	Indexed - Growth
12 2 3002		Fines & Penalties - Traffic		2,100	Indexed - Growth
12 2 3003		Contribution - Cash in lieu car parking		0	
12 2 3004		Fees & Charges - Car Parking		0	
		Sub Total - Recurrent Revenue		**3,300**	
		Non-Recurrent Revenue			
12 2 3501		Reimbursements		0	
12 2 3502		Grants - Road Wise		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**3,300**	

Account Number	Job / Plant Number	Schedule 12 - Transport		2023/24 Budget Estimate	Sundry Notes
				$	
		NOTES TO SCHEDULE 12 - TRANSPORT			
12 1 1504		**121.1**	**Consultants - Transport**		
			Asset Management Condition Reports - Roads	(50,000)	
				(50,000)	
12 2 1507		**121.2**	**Grant Revenue - Sundry**		
			Nil	0	
				0	
12 1 1006		**121.3**	**Land Resumption / Compensation**		
			Rural and Urban Road Resumption for roadworks	(10,000)	
				(10,000)	
12 2 1001		**121.4**	**Reimbursements**		
			Sundry Works	1,000	
				1,000	

Summary Schedule 13 - Economic Services	2023/24 Budget Estimate
	$
ECONOMIC SERVICES - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Tourism & Area Promotion	(717)
Building Control	(421,340)
Other Economic Services	(42,471)
Total Recurrent Expenditure	**(464,528)**
Non-Recurrent Expenditure	
Tourism & Area Promotion	(78,500)
Building Control	(2,000)
Other Economic Services	0
Total Non-Recurrent Expenditure	**(80,500)**
Total Operating Expenditure	**(545,028)**
Operating Revenue	
Recurrent Revenue	
Tourism & Area Promotion	1,150
Building Control	168,050
Other Economic Services	1,050
Total Recurrent Revenue	**170,250**
Non-Recurrent Revenue	
Tourism & Area Promotion	0
Building Control	0
Other Economic Services	1,000
Total Non-Recurrent Revenue	**1,000**
Total Operating Revenue	**171,250**

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		TOURISM & AREA PROMOTION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Building Maintenance - Tourist Bays	**Appendix C**	(717)	
13 1 2999		Depreciation	**Appendix G**	0	
		Sub Total - Recurrent Expenditure		**(717)**	
		Non-Recurrent Expenditure			
13 1 2501		Donation - Tourism	**131.1**	(78,500)	Refer to notes at end of this schedule
		Building Special Maintenance - Tourist Bays	**Appendix D**	0	Source: Building Special Maintenance
		Sub Total - Non Recurrent Expenditure		**(78,500)**	
		TOTAL OPERATING EXPENDITURE		**(79,217)**	
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 2001		Reimbursements		0	
13 2 2002		Sundry Fees & Charges - Taxable		150	
13 2 2003		Fees & Licenses - GST Free		1,000	
		Sub Total - Recurrent Revenue		**1,150**	
		Non-Recurrent Revenue			
13 2 2501		Tourism Signage Sales		0	
13 2 2502		Grant Revenue - Taxable		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**1,150**	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		BUILDING CONTROL			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
13 1 3001		Salaries & Wages		(181,727)	
13 1 3002		Superannuation		(25,442)	
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	**Appendix L**	(673)	
13 1 3011		Protective Clothing - Building Control		(250)	
13 1 3013		Staff Training / Conferences / Professional Development	**Appendix J**	(3,089)	
13 1 3014		Travel & Accommodation	**Appendix K**	(456)	
	PLANT	Vehicle Expenses - Building Control	**Appendix B**	(6,835)	
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		(197,529)	
13 1 3999		Depreciation	**Appendix G**	0	
		Sub Total - Recurrent Expenditure		**(421,340)**	
		Non-Recurrent Expenditure			
13 1 3501		Swimming Pool Inspections		0	Funded: Swimming Pool Inspection Levy
13 1 3502		Contract Relief Staff		(1,000)	
13 1 3503		Minor Assets < $5,000 - Building Control		(1,000)	
13 1 3598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(2,000)**	
		TOTAL OPERATING EXPENDITURE		**(423,340)**	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		BUILDING CONTROL			
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 3001		Reimbursements		500	
13 2 3002		Sundry Fees & Charges - Taxable		1,000	
13 2 3003		Fines & Penalties		0	
13 2 3004		Building Licenses		140,000	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	
		Sub Total - Recurrent Revenue		**168,050**	
		Non-Recurrent Revenue			
13 2 3501		Nil		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**168,050**	

Account Number	Job / Plant Number	Schedule 13 - Economic Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		OTHER ECONOMIC SERVICES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
13 1 8001		Interest - Loan 61	**Appendix A**	(438)	
13 1 8003		Government Guarantee Fee on Loans	**Appendix A**	(33)	
13 1 8004		Economic Development	**131.2**	(42,000)	
		Sub Total - Recurrent Expenditure		**(42,471)**	
		Non-Recurrent Expenditure			
13 1 3801		Nil		0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(42,471)**	
		OPERATING REVENUE			
		Recurrent Revenue			
13 2 8001		Extractive Industry Licenses		1,000	
13 2 8002		Sale of Standpipe Water		50	
		Sub Total - Recurrent Revenue		**1,050**	
		Non-Recurrent Revenue			
13 2 8501		Contributions / Donations	**131.3**	1,000	Expenditure GL 14 1 2001 Direct
13 2 8502		Profit (Non Operating) on Local Government House Unit Trust		0	
		Sub Total - Non Recurrent Revenue		**1,000**	
		TOTAL OPERATING REVENUE		**2,050**	

Account Number	Job / Plant Number	Schedule 13 - Economic Services		2023/24 Budget Estimate	Sundry Notes
				$	
		NOTES TO SCHEDULE 13 - ECONOMIC SERVICES			
13 1 2501		**131.1**	**Donations - Tourism**		
			Tourism & Events Grants	(35,000)	
			Tourism & Events Grants - (Contestable Grant on application for remaining funds after committed support for Bull & Barrel Festival $10,500; Eaton Foreshore Festival $3,000; and Dardanup Arts Spectacular $11,500; - CP044 Res 208-22) AHOY Management		
			Operational Grant - Ferguson Valley Marketing Inc.	(23,500)	
			+ Operational Costs (Don Hewison Centre +/- $6,000)		
			Bunbury Geographe Tourism Partnership	(20,000)	
				(78,500)	
13 1 8004		**131.2**	**Economic Development**		
			Bunbury Geographe Economic Alliance	(14,000)	
			Bunbury Geographe Chamber of Commerce and Industry	(2,000)	
			Bunbury Geographe Group of Councils	(500)	
			Busselton Margaret River Regional Airport $2,000 pa for 5 years commencing 18/19	(2,000)	Extended One Year
			Economic Development Initiatives	(23,500)	
			Technical Services Consultancy to Support Grants Officer	0	
				(42,000)	
			Designated Area Migration Scheme with South West Local Governments	(60,000)	
13 2 8501		**131.3**	**Economic Development**		
			Grant Provision	1,000	Refer Expend Sch 14 GL 1412001
				1,000	

Summary Schedule 14 - Other Property & Services	2023/24 Budget Estimate
	$
OTHER PROPERTY & SERVICES - SUMMARY	
Operating Expenditure	
Recurrent Expenditure	
Private Works	(3,000)
Administration Overheads	0
Public Works Overheads	0
Plant Operation	0
Salaries & Wages	0
Unclassified	0
Total Recurrent Expenditure	**(3,000)**
Non-Recurrent Expenditure	
Private Works	0
Administration Overheads	(93,529)
Public Works Overheads	(22,500)
Plant Operation	(10,000)
Salaries & Wages	(130,000)
Unclassified	(10,500)
Total Non-Recurrent Expenditure	**(266,529)**
Total Operating Expenditure	**(269,529)**
Operating Revenue	
Recurrent Revenue	
Private Works	3,600
Administration Overheads	62,600
Public Works Overheads	55,000
Plant Operation	0
Salaries & Wages	0
Unclassified	0
Total Recurrent Revenue	**121,200**
Non-Recurrent Revenue	
Private Works	0
Administration Overheads	0
Public Works Overheads	0
Plant Operation	0
Salaries & Wages	130,000
Unclassified	5,000
Total Non-Recurrent Revenue	**135,000**
Total Operating Revenue	**256,200**

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		PRIVATE WORKS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
	JOB	Private Works - Sundry		(3,000)	
		Sub Total - Recurrent Expenditure		**(3,000)**	
		Non-Recurrent Expenditure			
	JOB	Private Works - Government		0	
		Sub Total - Non Recurrent Expenditure		**0**	
		TOTAL OPERATING EXPENDITURE		**(3,000)**	
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 1001		Fees & Charges - Private Works (Sundry)		3,600	
		Sub Total - Recurrent Revenue		**3,600**	
		Non-Recurrent Revenue			
14 2 1501		Fees & Charges - Private Works (Government)		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**3,600**	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	Note	2023/24 Budget Estimate	Sundry Notes
					$	
		ADMINISTRATION OVERHEADS				
		OPERATING EXPENDITURE				
		Recurrent Expenditure				
14 1 2001		Salaries & Wages			(3,559,340)	
14 1 2027		Superannuation			(503,908)	
14 1 2028		Salaries & Wages - LSL			(40,000)	
14 1 2037		Accrued Leave			(25,000)	
14 1 2029		Salary Sacrificed Expense			0	
14 1 2002		Interest Expense - Loan 49		**Appendix A**	0	
14 1 2032		Interest Expense - Loan 65		**Appendix A**	0	
14 1 2043		Interest Expense - Loan 73 - Eaton Admin Centre ($6m)		**Appendix A**	(262,822)	
14 1 2058		Interest Expense - New Eaton Admin (Loan 74 $1.5m)		**Appendix A**	(37,500)	
14 1 2044		Government Guarantee Fee on Loan - Loan 73 - Eaton Admin Centre ($6m)		**Appendix A**	(41,454)	
14 1 2060		Government Guarantee Fee on Loan - New Eaton Admin (Loan 74 $1.5m)		**Appendix A**	(5,256)	
	JOB	Administration Building Maintenance		**Appendix C**	(343,513)	
14 1 2006		Insurance - General		**Appendix I**	(90,833)	
14 1 2040		Insurance - Workers Compensation		**Appendix I**	(192,684)	
14 1 2007		Advertising			(25,000)	
14 1 2008		Office Equipment Maintenance		**142.2**	(81,300)	Refer to notes at end of this schedule
14 1 2009		Postage & Courier Services			(25,000)	
14 1 2010		Software Upgrades / Purchases		**142.3**	(5,000)	Refer to notes at end of this schedule
14 1 2011		Equipment (Short Term) Lease Exp / Hire Exp <12 months)		**142.5**	(2,913)	Refer to notes at end of this schedule
14 1 2045		Lease Interest - Administration Overheads - Buildings		**Appendix A**	(1,446)	
14 1 2046		Lease Interest - Administration Overheads - Furniture & Equipment		**Appendix A**	(2,913)	
14 1 2012		Staff Recruitment Expenses/Medical Expenses			(43,000)	
14 1 2013		Staff Telephone Allowance			(50)	
14 1 2014		Telephone Expenses Recoverable			(50)	
14 1 2015		Professional Development			0	Reallocated refer Appendix J
14 1 2016		Staff Uniforms		**Appendix L**	(13,592)	
14 1 2017		Fringe Benefits Tax			(49,792)	
14 1 2018		Printing & Stationery			(29,000)	
14 1 2019		Travel & Accommodation - Executive Services		**Appendix K**	(747)	
14 1 2041		Travel & Accommodation - Corporate & Governance Services		**Appendix K**	(5,424)	
14 1 2039		Staff Training / Conferences / Professional Dev - Executive Services		**Appendix J**	(4,642)	
14 1 2038		Staff Training / Conferences / Professional Dev - Corporate & Governance Services		**Appendix J**	(47,882)	
14 1 2021		Records Management			(10,000)	
14 1 2022		Subscriptions / Memberships		**142.4**	(55,070)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Administration		**Appendix B**	(54,744)	
14 1 2025		Sundry Expenditure			(1,000)	
14 1 2026		Telephone / Communications Expenses		**142.6**	(123,720)	
14 1 2030		Employee Assistance Program			(20,000)	
14 1 2031		Software Licensing & Service Expenses		**142.1**	(643,192)	IT Asset Management Plan
14 1 2999		Depreciation		**Appendix G**	(236,509)	
		Sub Total			***(6,584,295)***	
14 1 2995		Less: Allocated to Schedules			6,584,295	
		Sub Total - Recurrent Expenditure			**0**	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		ADMINISTRATION OVERHEADS			
		Non-Recurrent Expenditure			
	JOB	Building Special Maintenance - Administration Centres	**Appendix D**	0	Source: 10 Year Building Plan
14 1 2502		Software Purchases (per 10 Year IT Plan)		(58,529)	Source: 10 Year IT Software Plan
14 1 2503		Contract Relief Staff		(5,000)	
14 1 2504		Minor Assets < $5,000 - Admin OH		(30,000)	IT Reserve Funded
14 1 2598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(93,529)**	
		TOTAL OPERATING EXPENDITURE		**(93,529)**	
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 2001		Reimbursements - Staff Uniforms		100	
14 2 2002		Reimbursements - Telephone		100	
14 2 2003		Reimbursements - Sundry		25,000	
14 2 2004		Fees & Charges - Taxable		25,000	
14 2 2006		Reimbursements - Paid Parental Leave		0	
14 2 2007		Reimbursements - Study Assistance		10,000	
14 2 2008		Lease Fees - Council Administration Centre		2,400	
		Sub Total - Recurrent Revenue		**62,600**	
		Non-Recurrent Revenue			
14 2 2501		Grants Revenue - Taxable		0	
14 2 2502		Profit on Sale of Assets		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**62,600**	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		PUBLIC WORKS OVERHEADS			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
14 1 4001		Salaries & Wages		(1,048,902)	
14 1 4002		Superannuation		(401,289)	
14 1 4003		Salary Sacrificed Expenditure		0	
14 1 4004		Sick, Holiday, Annual Pay		(259,319)	
14 1 4005		Long Service Leave		(20,000)	
14 1 4030		Accrued Leave		(30,000)	
14 1 4007		Consultants		(2,000)	
14 1 4008		Fringe Benefits Tax		(37,040)	
14 1 4031		Lease Interest - Public Works Overheads - Furniture & Equipment	**Appendix A**	0	
14 1 4009		Telephone		(12,500)	
14 1 4011		Staff Uniforms (Inside Staff)	**Appendix L**	(2,655)	
14 1 4012		Advertising		(6,000)	
14 1 4013		Protective Clothing - Public Works		(13,200)	
14 1 4014		Printing & Stationery		(500)	
14 1 4015		Occupational Health & Safety	**144.4**	(23,043)	Refer to notes at end of this schedule
14 1 4016		Staff Travel & Accommodation	**Appendix K**	(4,114)	
14 1 4017		Staff Training / Conferences / Professional Dev - Administration	**Appendix J**	(29,516)	
	JOB	Staff Training / Conferences / Professional Dev - Works		(59,973)	
14 1 4020		Equipment Maintenance		(500)	
14 1 4024		Software Licensing	**144.1**	(10,329)	Refer to notes at end of this schedule
	PLANT	Vehicle Expenses - Public Works Staff	**Appendix B**	(59,720)	
	PLANT	Sundry Plant & Trailers	**Appendix B**	(72,485)	
14 1 4599		Depreciation	**Appendix G**	(432)	
14 1 4029		Allocation of Administration Overheads		(1,975,288)	
		Sub Total		***(4,068,806)***	
14 1 4997		Less: Allocated to Works		4,068,806	
		Sub Total - Recurrent Expenditure		**0**	
		Non-Recurrent Expenditure Unallocated			
14 1 4501		Software Purchases	**144.5**	0	Refer to notes at end of this schedule
14 1 4502		Consultants	**144.2**	(15,000)	Refer to notes at end of this schedule
14 1 4503		Minor Assets < $5,000 - Public Works		(2,500)	
14 1 4504		Contracted Relief Staff - Public Works		(5,000)	
14 1 4598		Profit / (Loss) on Asset Disposals	**Appendix H**	0	
		Sub Total - Non Recurrent Expenditure		**(22,500)**	
		TOTAL OPERATING EXPENDITURE		**(22,500)**	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		PUBLIC WORKS OVERHEADS			
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 4001		Reimbursements	**144.3**	10,000	Refer to notes at end of this schedule
14 2 4002		Engineering Supervision Fees		25,000	
14 2 4003		Fees & Charges		20,000	
		Sub Total - Recurrent Revenue		**55,000**	
		Non-Recurrent Revenue			
14 2 4501		Nil		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**55,000**	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		PLANT OPERATION			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
1415001	PLANT	Fuel & Oil	**Appendix B**	(189,000)	
1415002	PLANT	Tyres & Tubes	**Appendix B**	(23,250)	
1415003	PLANT	Parts & Repairs	**Appendix B**	(138,250)	
1415004	PLANT	Repair Wages	**Appendix B**	(27,000)	
1415005	PLANT	Licenses	**Appendix B**	(16,290)	
1415006	PLANT	Insurance	**Appendix B**	(34,460)	
1415098	PLANT	Depreciation	**Appendix B**	(222,066)	
		Sub Total		***(650,316)***	
1415099		Less: Allocated to Works		650,316	
		Sub Total - Recurrent Expenditure		**0**	
		Non-Recurrent Expenditure			
14 1 5501		Minor Assets < $5,000 - Plant		(10,000)	
		Sub Total - Non Recurrent Expenditure		**(10,000)**	
		TOTAL OPERATING EXPENDITURE		**(10,000)**	
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 5001		Reimbursements - Sundry		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
14 2 5501		Nil		0	
		Sub Total - Non Recurrent Revenue		**0**	
		TOTAL OPERATING REVENUE		**0**	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		SALARIES & WAGES			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
14 1 6001		Gross Salaries & Wages		(10,365,399)	
		Sub Total		**(10,365,399)**	
14 1 6002		Less: Allocated		10,365,399	
		Sub Total - Recurrent Expenditure		**0**	
		Non-Recurrent Expenditure			
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)	
		Sub Total - Non Recurrent Expenditure		**(130,000)**	
		TOTAL OPERATING EXPENDITURE		**(130,000)**	
		OPERATING REVENUE			
		Recurrent Revenue			
14 2 6001		Nil		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
14 2 6501		Reimbursements - Workers Compensation		80,000	
14 2 6503		Reimbursements - Paid Parental Leave - Govt Funded		50,000	
		Sub Total - Non Recurrent Revenue		**130,000**	
		TOTAL OPERATING REVENUE		**130,000**	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services	Note	2023/24 Budget Estimate	Sundry Notes
				$	
		UNCLASSIFIED			
		OPERATING EXPENDITURE			
		Recurrent Expenditure			
		Nil		0	
		Sub Total - Recurrent Expenditure		**0**	
		Non-Recurrent Expenditure			
14 1 8502	JOBS	Insurance Claims Expenditure		(10,000)	
14 1 8505		Unpaid Insurance Claims		(500)	
		Sub Total - Non Recurrent Expenditure		**(10,500)**	
		TOTAL OPERATING EXPENDITURE		**(10,500)**	
		OPERATING REVENUE			
		Recurrent Revenue			
		Nil		0	
		Sub Total - Recurrent Revenue		**0**	
		Non-Recurrent Revenue			
14 2 8501		Insurance Claim Revenue		5,000	
		Sub Total - Non Recurrent Revenue		**5,000**	
		TOTAL OPERATING REVENUE		**5,000**	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services		2023/24 Budget Estimate	Sundry Notes
				$	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES			
14 1 2031		**142.1**	**Software Licensing & Service Expenses**		
			Per 10 Year IT Plan - Software (Annual Licensing and Software as a Service)	(643,192)	IT Asset Management Plan
				(643,192)	
14 1 2008		**142.2**	**Office Equipment Maintenance**		
			Sundry Replacement of Computer Equipment	(5,000)	
			Photocopier Copy (Meter) Expenses - Managed Services Contract with Scope - 4yrs commencing 2022/23 (IT Reserve funded)	(65,000)	
			Wireless Networking Mast Lease $525 per month	(6,300)	
			IT Contract Support	(5,000)	
				(81,300)	IT Reserve Funded
14 1 2010		**142.3**	**Software Upgrades / Purchases**		
			Sundry Software Purchases	(5,000)	
				(5,000)	
14 1 2022		**142.4**	**Subscriptions & Memberships**		
			Professional Memberships	(8,500)	Indexed - CPI
			WALGA (Salary & Workforce Survey, Employee Relations, Tax Services, Environmental Planning Tool, Governance Services, Association membership, SW Zone membership, Procurement Services, Local Law Services)	(36,000)	Indexed - CPI
			IT Vision User Group	(700)	Indexed - CPI
			Australia Day Council	(640)	Indexed - CPI
			Cemeteries Association	(130)	Indexed - CPI
			Records & Information Management Professionals Association of WA	(600)	
			Mailchimp e-newsletter	(2,100)	Indexed - CPI
			Australian Standards	(1,500)	Indexed - CPI
			Genesis Accounting/LG Solutions Accounting Subscription	(2,000)	
			GISSA International - Data/Metadata Spec Annual Support Subscription	(2,400)	
			Sundry	(500)	Indexed - CPI
				(55,070)	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services				2023/24 Budget Estimate	Sundry Notes
						$	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES					
14 1 2011		**142.5**	**Equipment Lease (<12 months) / Hire Expenditure**				
			Sundry Allocation			(2,913)	
						(2,913)	
14 1 2026		**142.6**	**Telephone / Communications Expenses**				
			Point to Point Microwave & Internet Service	$2,630.00	per month	0	Indexed - CPI
			After Hours Call Centre Service	$460.00	per month	(5,520)	
			Internet Service	$165.00	per month	0	Indexed - CPI x Growth
			Telephone lines - Eaton and Dardanup offices, library link			(65,000)	
			NBN EE Data Service - all combined sites	Previously Data Service - Exetel $1,250 per month		(34,000)	
			Mobile Device Plans - Mobile Phones			(8,000)	
			Mobile Device Plans - iPads			(6,200)	
			Sundry Services			(5,000)	Indexed - CPI x Growth
						(123,720)	
14 1 4024		**144.1**	**Software Licensing - Public Works**				
			AutoCad			0	Indexed - CPI
			Social Pinpoint Software			(10,329)	
						(10,329)	
14 1 4502		**144.2**	**Consultants**				
			Sundry			(15,000)	
						(15,000)	
14 2 4001		**144.3**	**Reimbursements - Public Works**				
			Sundry			10,000	
						10,000	

Account Number	Job / Plant Number	Schedule 14 - Other Property & Services		2023/24 Budget Estimate	Sundry Notes
				$	
		NOTES TO SCHEDULE 14 - OTHER PROPERTY & SERVICES			
14 1 4015		**144.4**	**Occupational Health & Safety**		
			Safety Equipment ie: first aid kits, safety posters, sharp containers, etc	(10,500)	
			Compliance Inspections	(1,000)	
			Compliance Reporting	(500)	
			OSH Manual Review	0	
			Chem Alert Subscription	(4,643)	
			Consultants - Staff Training	(5,000)	
			MSDS Revision	(1,400)	
				(23,043)	
14 1 4501		**144.5**	**Software Purchase - Public Works**		
			Nil	0	
				0	

New Borrowings

Account Number		2023/24 Budget Estimate
14 4 2009	Library / Admin Centre - Eaton	1,500,000
		1,500,000

New Community / Self Supporting Loans

Account Number			2023/24 Budget Estimate
11 3 3011	Eaton Bowling Club	SSL*	0
			0

* SSL = Self Supporting Loan

Borrowings Principal Repayments

Account Number			2023/24 Budget Estimate
	Existing Loans	Loan #	
11 3 4003	Eaton Rec Ctr	59	0
13 3 8002	Gravel Pit Purchase	61	(14,167)
11 3 4006	Rec Ctr Extensions	63	0
14 3 2014	Eaton Office Extension	65	0
12 3 2008	Land - Depot	66	(66,161)
11 3 4008	Rec Ctr Gym Equipment	68	0
11 3 1003	Glen Huon Oval Club Rooms	69	(46,151)
10 3 6008	Developer Contribution Plan - Wanju and Waterloo Industrial Park	70	(72,295)
10 3 1007	2021/22 Waste Bins - 3 Bin System	71	(43,978)
11 3 1014	Pratt Road Club Rooms	72	(21,826)
14 3 2012	Library/Admin Centre - Eaton	73	(191,978)
	Total Existing Loans		(456,556)
	Proposed Loans		
	2023/24 BAMP Loans	TBA	(22,254)
	Total Proposed Loans		(22,254)
	Total Borrowing Principal Repayments		(478,810)

Self Supporting / Community Loan Principal Repayment Income

Account Number		2023/24 Budget Estimate
	NIL	
	Total SSL	0

Repayment - Prepaid Infrastructure

Account Number		2023/24 Budget Estimate
1232010	Nil	0
	Total	0

Lease Principal Repayments

Account Number		Note Number	2023/24 Budget Estimate
	Existing Leases		
Sch 5	**Law, Order, Public Safety**		
	- Fire Prevention		
05 3 1004	Nil	1.1	0
Sch 10	**Community Amenities**		
	- Sanitation - Household		
10 3 1009	Lease Principal Repayment - Sanitation / Household - Land	1.2	(12,358)
	Recreation and Culture		
	- Eaton Recreation Centre		
11 3 4009	Lease Principal Repayment - Eaton Recreation Centre - Furniture & Equipment	1.3	(45,254)
	- Eaton Community Library		
11 3 6006	Lease Principal Repayment - Eaton Community Library - Furniture & Equipment	1.4	0
	Transport		
	- Depot		
12 3 1022	Lease Principal Repayment - Streets, Roads, Bridges, Depots - Furniture & Equipment	1.5	0
	Other Property and Services		
	- Administration Overheads		
14 3 2019	Lease Principal Repayment - Administration Overheads - Buildings	1.6	(42,767)
14 3 2032	Lease Principal Repayment - Administration Overheads - Furniture & Equipment	1.7	(77,405)
	- Public Works Overheads		
14 3 4006	Lease Principal Repayment - Public Works Overheads - Furniture & Equipment	1.8	0
	Sub-Total Existing Leases		(177,784)
	Proposed Leases		
	Refer to Notes		0
	Total Leasing Principal Repayments		(177,784)

Lease Notes

Account Number	Program / Asset Class	Lease Information	Details	Lease Reference/C	Lease Number	Note	
	LAW, ORDER & PUBLIC SAFETY						
05 3 1004	**Motor Vehicle Lease - Fire Control**						
	Nil						0
	TOTAL Motor Vehicle Lease - Fire Control					**1.1**	**0**
	COMMUNITY AMENITIES						
10 3 1009	**Land Lease - Sanitation / Household Waste**		Lease of Lot 81 Banksia Road (Transfer		2		(12,358)
	TOTAL Land Lease - Sanitation - Household					**1.2**	**(12,358)**
	RECREATION AND CULTURE						
11 3 4009	**Furniture & Equipment Lease - Eaton Recreation Centre**		ERC Cardio Equipment	Contract: E6N	18		(45,254)
	TOTAL Furniture & Equipment Lease - Eaton Recreation Centre					**1.3**	**(45,254)**
11 3 6006	**Furniture & Equipment Lease - Eaton Community Library**						
	Nil						0
	TOTAL Furniture & Equipment Lease - Eaton Community Library					**1.4**	**0**
	TRANSPORT						
12 3 1022	**Furniture & Equipment Lease - Transport**						0
	Nil						
	TOTAL Furniture & Equipment Lease - Streets, Roads, Bridges, Depots					**1.5**	**0**
	OTHER PROPERTY & SERVICES						
14 3 2019	**Buildings Lease - Administration Overheads**		Transportable Building	Location: Eatc	26	Ongoing	(42,767)
	TOTAL Building Lease - Administration Overheads					**1.6**	**(42,767)**

Lease Notes

Account Number	Program / Asset Class	Lease Information	Details	Lease Reference / Contract	Lease Number	Note	
14 3 2032	**Furniture & Equipment Lease - Administration Overheads**						
		IT AMP Leases - Various IT Equipment					(77,405)
14 3 2032	**TOTAL Furniture & Equipment Lease - Administration Overheads**					**1.7**	**(77,405)**
14 3 4006	**Furniture & Equipment Lease - Public Works Overheads**						0
	Nil						
	TOTAL Furniture & Equipment Lease - Public Works Overheads					**1.8**	**0**
	TOTAL PRINCIPAL LEASE REPAYMENTS						**(177,784)**

2023/24
Budget Estimate
TRANSPORT CAPITAL UPGRADES

			Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH 15.0%	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
Upgrades - Roads																							
J12915	Ferguson Road - 13.56 - 15.9	Widen Seal	87,077	106,234	0	0	53,550	0	943,139	0	1,190,000	230,650			166,017		793,333					1,190,000	0
J12916	Pile Road - 6.56 - 8.02	Widen Seal	6,000	7,320	0	0	2,700	0	43,980	0	60,000	20,000				40,000						60,000	0
J12917	Council Drive Streetscape		0	0	0	0	0	0	150,000	0	150,000	150,000										150,000	0
J12907	Project Preliminaries	Eaton Drive Inter.	0	0	0	0	0	0	100,000	0	100,000	33,333				66,667						100,000	0
J12908	Staff Design Costs - Other Road Construction - 43% Road P		0	0	93,519	14,028	0	0	0	0	107,547	107,547										107,547	0
Carry Forward Projects - Capital Upgrades																							
J12904	*Pratt Road Modifications*		*0*	*0*	*0*	*0*	*0*	*0*	*465,163*	*0*	*465,163*		*465,163*									*465,163*	*0*
			93,077	113,554	93,519	14,028	56,250	0	1,702,282	0	2,072,710	541,530	465,163	0	166,017	106,667	793,333	0	0	0	0	2,072,710	0
Upgrades - Bridges																							
	NIL		0	0			0	0	0	0	0											0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Upgrades - Ancillary																							
J12595	Bus Shelter		0	0	0	0	0	0	0	0	0	0										0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Upgrades - Drainage																							
J12918	Brett Place	Open Drain Upgra	0	0	0	0	0	0	50,430	0	50,430	50,430										50,430	0
			0	0	0	0	0	0	50,430	0	50,430	50,430	0	0	0	0	0	0	0	0	0	50,430	0
	Sub Total - Upgrades		93,077	113,554	93,519	14,028	56,250	0	1,752,712	0	2,123,140	591,960	465,163	0	166,017	106,667	793,333	0	0	0	0	2,123,140	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

2023/24
Budget Estimate
TRANSPORT CAPITAL EXPANSION

	Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council
Capital Expansion - Roads																					
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
Capital Expansion - Bridges																					
NIL	0	0	0	0	0	0	0	0	0											0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Expansion - Ancillary																					
Street Lighting																					
Carry Forward Projects - Ancillary																					
NIL	0	0	0	0	0	0	0	0	0										0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Expansion - Dual Use Paths																					
Dual Use Paths																					
NIL	0	0		0	0	0	0	0	0											0	0
Carry Forward Projects - Dual Use Paths																					
	0	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*											*0*	*0*
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Expansion - Drainage																					
Nil	0	0	0	0	0	0	0	0	0											0	0
	0	0	0	0	0	0	0	0	0											0	0
	0	0	0	0	0	0	0	0	0											0	0
	0	0	0	0	0	0	0	0	0											0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub Total - Capital Expansion	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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

2023/24
Budget Estimate
TRANSPORT MAINTENANCE

			Employee Costs	Overheads 286%	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
Maintenance - Roads																							
	Rural																						
Refer RM	Road Maintenance - Gravel	Refer Job No. List	218,814	626,202	0	0	98,466	0	277,321	0	1,220,803											0	1,220,803
Refer RM	Road Maintenance - Sealed	Refer Job No. List	160,000	457,888	0	0	72,000	0	208,000	0	897,888											0	897,888
Refer RM	Road Maintenance - Formed	Refer Job No. List	1,000	2,862	0	0	450	0	1,300	0	5,612											0	5,612
	Townsites																						
Refer RM	Road Maintenance - Townsites	Refer Job No. List	5,000	14,309	0	0	2,250	0	6,500	0	28,059											0	28,059
	Total		384,814	1,101,261	0	0	173,166	0	493,121	0	2,152,362	0	0	0	0	0	0	0	0	0	0	0	2,152,362
	Maintenance - Bridges																						
J12115	Bridge Maintenance - Rural		2,837	8,119	0	0	552	0	104,668	0	116,176											0	116,176
J12116	Bridge Maintenance - Townsites		20	57	0	0	5	0	30,803	0	30,885											0	30,885
	Total		2,857	8,176	0	0	557	0	135,471	0	147,061	0	0	0	0	0	0	0	0	0	0	0	147,061
	Maintenance - Ancillary																						
	Rural																						
J12120	Ancillary Maintenance - Rural		5,000	14,309	0	0	1,500	0	22,863	0	43,672											0	43,672
J12121	Road Signs - Rural		494	1,414	0	0	750	0	7,945	0	10,603											0	10,603
	Townsites																						
J12125	Ancillary Maintenance - Townsites		2,106	6,027	0	0	509	158	29,145	0	37,945											0	37,945
J12129	Dual Use Paths / Pathways Maintenance		711	2,035	0	0	90	0	525	0	3,361											0	3,361
J12126	Lighting - Townsites (includes Lighting $5,000 Hands/Cudliss)		92	263	0	0	34	0	9,716	322,745	332,850											0	332,850
J12127	Road Signs - Townsites		1,049	3,002	0	0	336	0	7,051	0	11,438											0	11,438
	Total		9,452	27,050	0	0	3,219	158	77,245	322,745	439,869	0	0	0	0	0	0	0	0	0	0	0	439,869
	Directional Signage																						
J12005	Directional Signage		0	0	0	0	0	0	0	0	0	0										0	0
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sub Total - Maintenance		397,123	1,136,487	0	0	176,942	158	705,837	322,745	2,739,292	0	0	0	0	0	0	0	0	0	0	0	2,739,292

2023/24
Budget Estimate
TRANSPORT RENEWALS

		Employee Costs	Overheads 122%	Design & PM Staff	Design & PM OH	Plant	Stores Issues	Goods & Services	Utilities	Total Expenditure	Reserve Transfer	C/fwd Projects	Unspent Grants	Roads to Recovery	RRG	Black Spot	Pathways Grants	Spec Proj Grants	JTPS	Contrib to Works	Total Income	Net Cost to Council
	Renewals - Roads																					
J12919	Ferguson Road - 0 - 0.27 - Reconstruction & Seal	45,000	54,900	0	0	34,716	0	315,384	0	450,000				150,000	300,000						450,000	0
J12920	Hayward Street - Bus Bay	4,431	5,406	0	0	1,994	0	62,019	0	73,850	73,850										73,850	0
J12831	BORR - Impacted Local Roads	0	0	0	0	0	0	50,000	0	50,000	50,000										50,000	0
J12828	Staff Design Costs - Other Road Construction - 43% Road P	0	0	50,356	7,553	0	0	0	0	57,909	57,909										57,909	0
Carry Forward Projects - Road Renewals																						
J12397	*Ferguson Road 13.56 - 19.56 SLK (RRG)*	*0*	*0*	*0*	*0*	*0*	*0*	*38,301*	*0*	*38,301*		*12,767*			*25,534*						*38,301*	*0*
J12832	*Pile Road 5.66 - 6.56 SLK*	*0*	*0*	*0*	*0*	*0*	*0*	*309,545*	*0*	*309,545*		*77,982*			*231,563*						*309,545*	*0*
	Total	49,431	60,306	50,356	7,553	36,710	0	775,249	0	979,605	181,759	90,749	0	150,000	557,097	0	0	0	0	0	979,605	0
	Renewals - Bridges																					
	Waterloo Road Bridge - Treatment & Banding per MRWA	0	0	0	0	0	0	50,000	0	50,000	50,000										50,000	0
Carry Forward Projects - Bridge Renewals																						
J12304	*Bridge Renewal - Hynes Rd Bridge 3660*	*0*	*0*	*0*	*0*	*0*	*0*	*324,000*	*0*	*324,000*			324,000								*324,000*	*0*
J12300	*Bridge Renewal - Recreation Rd Bridge 3665A*	*0*	*0*	*0*	*0*	*0*	*0*	*254,000*	*0*	*254,000*			254,000								*254,000*	*0*
J12306	*Bridge Renewal - Pile Road Bridge 3678*	*0*	*0*	*0*	*0*	*0*	*0*	*39,000*	*0*	*39,000*		*39,000*									*39,000*	*0*
		0	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*											*0*	*0*
	Total	0	0	0	0	0	0	667,000	0	667,000	50,000	39,000	578,000	0	0	0	0	0	0	0	667,000	0
	Renewals - Pathways																					
J12921	Crampton Avenue (Millard Street - Sanford Way)	0	0	0	0	0	0	51,500	0	51,500	51,500										51,500	0
J12922	Millars Creek (Millbridge Blvd - Hunter Park)	0	0	0	0	0	0	50,000	0	50,000	50,000										50,000	0
J12923	Russell Road (Burekup Hall Wideni - School Bit Path)	0	0	0	0	0	0	44,312	0	44,312	44,312										44,312	0
J12924	Charlotte Street (Hayward street - Doolan St)	0	0	0	0	0	0	26,304	0	26,304	26,304										26,304	0
	Carry Forward Projects - Pathway Renewals																					
J12687	*Old Coast Road Bridge - Fishing Platform*	*0*	*0*	*0*	*0*	*0*	*0*	*40,000*	*0*	*40,000*		*40,000*									*40,000*	*0*
J12689	*Millars Creek*	*0*	*0*	*0*	*0*	*0*	*0*	*7,438*	*0*	*7,438*		*7,438*									*7,438*	*0*
		0	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*											*0*	*0*
		0	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*											*0*	*0*
	Total	0	0	0	0	0	0	219,554	0	219,554	172,116	47,438	0	0	0	0	0	0	0	0	219,554	0
	Sub Total - Renewals	49,431	60,306	50,356	7,553	36,710	0	1,661,803	0	1,866,159	403,875	177,187	578,000	150,000	557,097	0	0	0	0	0	1,866,159	0
	TOTAL	539,631	1,310,346	143,875	21,581	269,902	158	4,120,352	322,745	6,728,591	995,835	642,350	578,000	316,017	663,764	793,333	0	0	0	0	3,989,299	2,739,292
	Total (Excl Maintenance)	142,508	173,860	143,875	21,581	92,960	0	3,414,515	0	3,989,299	995,835	642,350	578,000	316,017	663,764	793,333	0	0	0	0	3,989,299	0

Definition - Capital Renewal
Increases the life of the asset or its service potential

Examples
Resealing aggregate and asphalt roads
Regravelling existing gravel roads
Replacement of Lighting, street signs
Reconstructing footpaths

Budget Estimate
2023/24
LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Notes	Salaries & Wages	Over Heads 122%	Design & PM Staff	Design & PM Staff OH 15%	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Unspent Grants Reserve	Grant GLs	Sale of Land Append H	Contributions / Other GLs	Total Income	Net Cost	Sundry Notes
Sch 7 - Health Administration																				
J07101	Eaton Family Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										0										
Sch 5 - Law & Order																				
J05005	West Dardanup Bushfire Station		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J05024	Burekup Bushfire Station	13	0	0	0	0	0	0	9,262	9,262	9,262	0	0	0	0	0	0	9,262	0	
J05009	Ferguson Bushfire Station	14	0	0	0	0	0	0	20,528	20,528	0	0	0	0	20,528	0	0	20,528	0	
J05026	Dardanup Central Bushfire Station		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J05022	Dardanup Central Bushfire Station - Building (Cfwd) New Stati		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J05027	Waterloo Bushfire Station		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J05006	Waterloo Bushfire Station		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J05023	Wellington Mills Bushfire Brigade Station		0	0	0	0	0	0	0	*0*	0	0	0	0	0	0	0	*0*	*0*	
J05025	Joshua Crooked Brook BFB Station		0	*0*	*0*	*0*	*0*	*0*	*0*	*0*	0	0	0	0	0	0	0	*0*	*0*	
J05026	Dardanup Central Bushfire Station - Sealing to Building Surrou		0	*0*	*0*	*0*	*0*	*0*	*0*	*0*	0	0	0	0	0	0	0	*0*	*0*	
J05007	Upper Ferguson Busfire Brigade Station		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										29,790										
Sch 8 - Senior Citizens Centres																				
J08101	Eaton Senior Citizens Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										0										
Sch 10 - Public Toilets																				
J10301	Eaton Foreshore Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10302	Millbridge Toilets		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	
J10306	Watson Street Reserve Toilets		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	
J10304	Wellington Mill Toilets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J10307	*Gnomesville Public Toilets Cfwd Artwork Installation*		0	0	0	0	0	0	0	*0*	0	0	0	0	0	0	0	*0*	*0*	
J10308	*Charlotte Street Public Toilets (Cfwd)*		0	0	0	0	0	0	0	*0*	0	0	0	0	0	0	0	*0*	*0*	
J10309	Don Hewison Centre Public Toilets		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										
Sch 10 - Refuse Site																				
J10101	Banksia Road Transfer Station - Site Works/Container (C'fwd)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										0										
Sch 11 - Public Halls & Civic Centres																				
J11711	Eaton Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11708	Dardanup Hall	5	0	0	0	0	0	0	132,622	132,622	132,622	0	0	0	0	0	0	132,622	0	Pres/Renew
J11713	Dardanup Community Centre	8	0	0	0	0	0	0	20,321	20,321	20,321	0	0	0	0	0	0	20,321	0	Pres/Renew
J11705	Don Hewison Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Pres/Renew
J11712	Ferguson Hall	6	0	0	0	0	0	0	20,321	20,321	20,321	0	0	0	0	0	0	20,321	0	Pres/Renew
J11710	Burekup Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Pres/Renew
J11714	CWA Hall	7	0	0	0	0	0	0	45,971	45,971	45,971	0	0	0	0	0	0	45,971	0	Pres/Renew
J11715	Waterloo Hall		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										219,235										

Budget Estimate
2023/24
LAND DEVELOPMENT & BUILDING CONSTRUCTION

Job #	Description	Notes	Salaries & Wages	Overheads 122%	Design & PM Staff	Design & PM Staff OH 15%	Plant	Stores Issues	Good & Services	TOTAL	Building Reserve	C/fwd Project Reserve	New Borrowings	Unspent Grants Reserve	Grant GLs	Sale of Land Append H	Contributions / Other	Total Income	Net Cost	Sundry Notes
Sch 11 - Sporting Facilities																				
J11645	Glen Huon Football Club Rooms (Pavilion)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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	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	Pres/Renew
J11508	Land Purchase - Cadell Park		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	
J11593	Burekup Tennis Courts & Rooms		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11619	Burekup Sporting Hard Courts	11	0	0	0	0	0	0	5,080	5,080	5,080	0	0	0	0	0	0	5,080	0	Pres/Renew
J11620	Dardanup Equestrian Centre		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11621	Wells Recreation Reserve Sporting Hard Courts	10	0	0	0	0	0	0	273,409	273,409	273,409	0	0	0	0	0	0	273,409	0	Pres/Renew
J11576	Eaton Skate Park		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11644	Pump Track Skate Park		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11622	Eaton Bowling Club Room		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11607	*Eaton Oval Club Rooms - R&J Fishwick Pavilion (C/fwd)*		*0*	*0*	*0*	*0*	*0*	*0*	*1,293,954*	*1,293,954*	*0*	*200,000*	*0*	*0*	*393,954*	*0*	*700,000*	*1,293,954*	*0*	
J11623	Eaton Oval Sporting Hard Courts		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J11639	Wells Recreation Reserve Club Rooms / Change Room	12	0	0	0	0	0	0	22,353	22,353	22,353	0	0	0	0	0	0	22,353	0	Pres/Renev
J11608	Eaton Tennis Courts		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	
J11648	Burekup Pavilion	2	0	0	0	0	0	0	30,000	30,000	30,000	0	0	0	0	0	0	30,000	0	New/Impro
J11656	Sport Lighting		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										1,624,796										
Sch 11 - Eaton Recreation Centre																				
J11801	Eaton Recreation Centre		0	0	0	0	0	0	300,000	300,000	300,000	0	0	0	0	0	0	300,000	0	New/Impro
J11657	ERC Car Park Light Poles		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
										300,000										
Sch 12 - Depots																				
J12011	Works Depot - Martin Pelusey		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
J12012	Eaton Depot		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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										
Sch 13 - Tourism																				
J13003	Gnomesville Land Purchase		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	
J13004	Millars Creek Tourist Bay (Tourist Bay Upgrades)	9	0	0	0	0	0	0	2,180	2,180	2,180	0	0	0	0	0	0	2,180	0	Pres/Renew
										2,180										
Sch 14 - Administration Centres																				
J14322	New Admin / Library Stage 2 - Detailed Design	1	0	0	95,359	14,304	0	0	9,584,975	9,694,638	7,984,975	100,000	1,500,000	0	0	0	0	9,584,975	109,663	New/Impro
J14321	Dardanup Office	4	0	0	0	0	0	0	60,000	60,000	60,000	0	0	0	0	0	0	60,000	0	
J14325	Staff Design Costs - Other Building Construction - 57%	11	0	0	95,359	14,304	0	0	0	109,663	0	0	0	0	0	0	0	0	109,663	Combined
										9,864,301										
TOTAL			**0**	**0**	**190,718**	**28,608**	**0**	**0**	**11,820,976**	**12,040,302**	**8,906,494**	**300,000**	**1,500,000**	**0**	**414,482**	**0**	**700,000**	**11,820,976**	**219,326**	

Budget Estimate
2023/24
LAND DEVELOPMENT & BUILDING CONSTRUCTION

Notes	Budget	Project		Further Information
1	$9,694,638	New Admin / Library Stage 1 - Construction		New/Improvements
2	$30,000	Burekup Pavilion		New/Improvements
3	$300,000	Eaton Recreation Centre	Stage 2 - Centre Renovation and Expansion Constructio	New/Improvements
4	$60,000	Dardanup Office	Urgent Repairs identified in structural engineers report	Pres/Renewals
5	$102,622	Dardanup Hall	Urgent Repairs identified in structural engineers report	Pres/Renewals
5	$30,000	Dardanup Hall	Scoping, Design, Prelim for Renovation Works	Pres/Renewals
6	$20,321	Ferguson Hall	Urgent Repairs identified in structural engineers report	Pres/Renewals
7	$45,971	CWA Hall	Urgent Repairs identified in structural engineers report	Pres/Renewals
8	$20,321	Dardanup Community Centre	Urgent Repairs identified in structural engineers report	Pres/Renewals
9	$2,180	Millars Creek	Sculpture Renovation Works	Pres/Renewals
10	$273,409	Wells Recreation Reserve Sporting Hardcourts		Pres/Renewals
11	$5,080	Burekup Sporting Hardcourts		Pres/Renewals
12	$22,353	Wells Recreation Club Rooms	Urgent Repairs identified in structural engineers report	Pres/Renewals
13	$9,262	Burekup Bushfire Station	Bushfire Brigade Buildings	Pres/Renewals
14	$20,528	Ferguson Bushfire Station	Bushfire Brigade Buildings	Pres/Renewals
	$10,636,685			
	Carry Forward Projects			
17	*$1,293,954*	*Eaton Oval Club Rooms - R&J Fishwick Pavilion (C/fwd)*	*J11607*	New/Improvements
	$0			Pres/Renewals
	$0			New/Improvements
	$0			Pres/Renewals
	$1,293,954			
	$ 11,930,639	**Total Building Construction Projects**		
	$11,318,592	New/Improvements		
	$612,047	Preservation/Renewal		
	$109,663	Staff Design Costs - Other Road Construction - 57% Building Projects (New)		
	$12,040,302	**Total Building Construction Projects**		

2023/24

PARKS & RESERVES CONSTRUCTION EXPENDITURE

Job #	Description		Notes	Salaries & Wages	Overheads	Plant	Stores Issues	Good & Services	TOTAL	P&G Reserve	C/fwd Project Reserve	Unspent SAR Reserve	POS Trust OR Reserve	Grants	Other (Contributions)	Spec Area Rate	Total Income	Net Cost	Sundry Notes
					122%									11 2 3501		11 2 3009			
J11661	Eaton Foreshore Bore	Upgrade	**1**	0	0	0	0	527,500	527,500	89,833	0	437,667	0	0	0	0	527,500	0	Source: Parks & Reserves Asset Plan
J11662	Eaton Drive Islands & Verges	Upgrade	**2**	0	0	0	0	47,475	47,475	47,475	0	0	0	0	0	0	47,475	0	Source: Parks & Reserves Asset Plan
J11659	Glen Huon Oval (Fencing Reinstatement)	Upgrade	**3**	0	0	0	0	105,500	105,500	105,500	0	0	0	0	0	0	105,500	0	Source: Parks & Reserves Asset Plan
J11664	Wells Reserve - Drinking Fountains	Expansion	**4**	0	0	0	0	6,330	6,330	6,330	0	0	0	0	0	0	6,330	0	Source: Parks & Reserves Asset Plan
J11511	Various Park Renewals	Renewals	**5**	0	0	0	0	52,750	52,750	52,750	0	0	0	0	0	0	52,750	0	Source: Parks & Reserves Asset Plan
J11627	Planting Renewals	Renewals	**6**	0	0	0	0	9,495	9,495	9,495	0	0	0	0	0	0	9,495	0	Reserves Asset Plan
J11664	Public Art Sculpture - Digital Centenary Display	New	**10**	0	0	0	0	20,000	20,000	0	0	0	0	15,000	0	0	15,000	5,000	Subject to Grant
Carry Forward Projects																			
J11650	*East Millbridge POS - Stage 1*	*C/fwd*	***7***	*0*	*0*	*0*	*0*	*163,466*	*163,466*	*0*	*48,466*	*0*	*0*	*75,000*	*40,000*	*0*	*163,466*	*0*	
J11661	*Eaton Foreshore Bore & Landscaping Improvements*	*C/fwd*	***8***	*0*	*0*	*0*	*0*	*67,893*	*67,893*	*0*	*67,893*	*0*	*0*	*0*	0	*0*	*67,893*	*0*	
J11521	*Carramar Park - Park Bench and Picnic Set*	*C/fwd*	***9***	*0*	*0*	*0*	*0*	*14,936*	*14,936*	*0*	*14,936*	*0*	*0*	*0*	0	*0*	*14,936*	*0*	
TOTAL				**0**	**0**	**0**	**0**	**1,015,345**	**1,015,345**	**311,383**	**131,295**	**437,667**	**0**	**90,000**		**0**	**1,010,345**	**5,000**	

PARKS & RESERVES CONSTRUCTION EXPENDITURE

	Notes						
PRAMP	1	Eaton Foreshore Bore		527,500	Upgrade	953,100	Expansion/Upgrade/New
PRAMP	2	Eaton Drive Islands & Verges		47,475	Upgrade	62,245	Renewals
PRAMP	3	Glen Huon Oval		105,500	Upgrade	1,015,345	Per PRAMP (excl Carry Forwards)
PRAMP	4	Wells Reserve - Drinking Fountains		6,330	Expansion		
PRAMP	*5*	Various Park Renewals		52,750	*Renewals*		
PRAMP	*6*	Plantings Renewals		9,495	*Renewals*		
Cfwd	*7*	*East Millbridge POS - Stage 1*	*Playground*	*163,466*	*Upgrade*		
Cfwd	*8*	*Eaton Foreshore Bore & Landscaping Improv*	*Invest/Scope New B*	*67,893*	*Expansion*		
Cfwd	*9*	*Carramar Park - Park Bench and Picnic Set*		*14,936*	*New*		
NEW	*10*	*Public Art Sculpture - Digital Centenary Display*		*20,000*	*New*		
				1,015,345			

VEHICLE ACQUISITIONS EXPENDITURE

Account Number				2023/24 Budget Estimate
				$
05 3 1002	**Schedule 5 - Fire Prevention**			
	BFB Appliance	Not included in Reserve *	*	(293,826)
		Refer GL 05 1 2502 Expense		(293,826)
		Refer GL 05 2 2502 Revenue		
05 3 3002	**Schedule 5 - Ranger Services**			
Ute	Senior Ranger 1	DA8222		(43,344)
Ute	Ranger 2	DA9287		0
				(43,344)
07 3 4002	**Schedule 7 - Health Administration**			
	Principal EHO	DA9605		0
				0
08 3	**Schedule 8 - Culture & Community Services**			
	MP&CE	DA997 (Was: 1CUW501)		(46,440)
				(46,440)
10 3 6002	**Schedule 10 - Town Planning**			
	Director Sustainable Development	DA10408		(73,272)
	Manager Development Services	DA004		0
	Principal Planning Officer	DA329		(37,152)
				(110,424)
11 3 3003	**Schedule 11 - Parks & Reserves**			
Ute	P&G Supervisor	DA005		0
	Works Ute (Leading Hand)	DA994 (Was: DA10214)		0
	Works Ute	DA996 (Was: DA9279)		0
	Works Ute	DA993 (Was DA9406)		0
	Works Crew Cab Ute	DA995 (Was: DA9136)		0
	Works Cab Chassis Ute	DA648		0
	Quad Bike	DA8979		(30,244)
	Trailer	1TJU113		0
	Trailer	ITBF 066		0
	Truck Trailer	DA 4607		0
	Backhoe Loader	NEW		0
	Mower	DA10105		(84,897)
	Trailer (Ride on Mower)	DA9429		(9,551)
	Tractor	DA 9781		0
	Tip Truck	DA9219		0
	3T Truck	DA9581		0
	3T Tuck			0
	Hydraulic Brush Grapple (P056B)			0
	Forklift 2.5T (SV036)			0
	Slasher			0
	Tipping Trailer	NEW		(12,734)
				(137,426)
11 3 4007	**Schedule 11 - Recreation Centre**			
	Manager	DA 563		0
				0
12 3 2003	**Schedule 12 - Transport**			
	Fuel Ute	DA8200		0
Ute	Public Works Supervisor	DA613 (Was: DA8170)		0
	Works Ute	DA588		(62,081)
	Tray Top Truck	DA8457		0
	Handyman Ute	DA988 (Was: DA8514)		0
	Tip Truck	DA628		0
	Tip Truck	DA9513		0
	Tip Truck	DA325		(216,079)
	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
				(278,160)

VEHICLE ACQUISITIONS EXPENDITURE

Account Number			2023/24 Budget Estimate
13 3 2001	**Schedule 13 - Building Control**		
Ute	Principal Building Surveyor	DA8673	0
			0
14 3 2001	**Schedule 14 - Administration Overheads**		
	CEO	0DA	0
	Deputy CEO	DA10181	(73,272)
	Manager Information Services	DA9668	0
	Manager Gov & HR Services	008 DA	(46,440)
	Manager Financial Services	DA0	0
	Manager Community Services	DA563	0
			(119,712)
14 3 4001	**Schedule 14 - Public Works Overheads**		
	Director Engineering Services	DA017	0
	Manager - Infra. Planning & Design	DA1314	0
Ute	Engineering Compliance Officer	DA9376	(37,152)
	Manager - Operations	DA955	0
Ute	Development Engineer	DA429	0
	Manager - Assets	DA 10091	(46,440)
Van	Senior Project Officer / PACE	NEW	(40,000)
			(123,592)
		Excluding DFES funded BFB Vehicles	**(859,098)**

PLANT & EQUIPMENT
ACQUISITIONS EXPENDITURE

Account Number	Description		2023/24 Budget Estimate
			$
05 3 1001	**Schedule 5 - Fire Prevention (DFES Funded)**		
	Nil		0
			0
05 3 2001	**Schedule 5 - Fire Prevention (DFES Funded $1,000 - $2,999)**		0
			0
10 3 1001	**Schedule 10 - Sanitation / Refuse Site**		
	Refuse Bins	Indexed - Growth	0
	Recycling Bins /3 Bins System	Indexed - Growth	0
	Waste Oil Receptacle		(10,000)
			(10,000)
11 3 3002	**Schedule 11 - Parks & Reserves**		
	Small Plant & Equipment Plan (Reserve Funded)		0
			0
12 3 2006	**Schedule 12 - Roads**		
	Sundry Equipment		0
			0
	TOTAL		**(10,000)**

FURNITURE & FITTINGS
ACQUISITIONS EXPENDITURE

Account Number	Description		2023/24 Budget Estimate
			$
04 3 1001	**Schedule 4 - Members of Council**		
	Meeting equipment for Chambers		0
	Sundry Furniture & Equipment	New	(5,000)
			(5,000)
04 3 2001	**Schedule 4 - Governance**		
	Nil		0
			0
05 3 3001	**Schedule 5 - Ranger Services**		
	Nil		0
			0
05 3 4001	**Schedule 5 - Ranger Services**		
	Nil		0
			0
07 3 1001	**Schedule 7 - Infant Health**		
	Nil		0
			0
07 3 4001	**Schedule 7 - Health Administration**		
	Nil		0
			0
07 3 5001	**Schedule 7 - Pest Control**		
	Nil		0
			0
07 3 7001	**Schedule 7 - Other Health**		
	Dust Meter		0
			0
08 3 2001	**Schedule 8 - Education**		
	Nil		0
			0
08 3 7001	**Schedule 8 - Other Welfare**		
	Nil		0
			0
10 3 6001	**Schedule 10 - Town Planning**		
	Nil		0
			0
11 3 1001	**Schedule 11 - Public Halls**		
	Nil		0
			0
11 3 4002	**Schedule 11 - Recreation Centre**		
	Equipment per 10yr Recreation Centre Asset Plan (ERC Reserve Funded)	Renewal	(86,907)
	Equipment per 10yr Recreation Centre Asset Plan (ERC Reserve Funded)	New	0
	Sundry Furniture & Equipment (ERC Reserve Funded)		(5,000)
			(91,907)
11 3 6001	**Schedule 11 - Library - Eaton**		
	Furniture	Renewal	0
			0

FURNITURE & FITTINGS
ACQUISITIONS EXPENDITURE

Account Number	Description		2023/24 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	(131,112)
	Office / Library IT Expenditure	New	0
	Furniture & Equipment	New	(5,000)
			(136,112)
14 3 4004	**Schedule 14 - Public Works Overheads**		
	Survey Equipment		0
	Sundry Furniture & Equipment	New	(5,000)
			(5,000)
	TOTAL		**(238,019)**

TRANSFER TO RESERVES
EXPENDITURE

Account Number	Description	2023/24 Budget Estimate	Notes
		$	
03 3 1005	**Asset / Rates Revaluation Reserve**		
	Asset / Rates Revaluation Reserve	70,000	
	Reserve Interest Allocation	3,654	Interest Revenue per GL 03 2 1007
		73,654	
04 3 1003	**Election Expenses Reserve**		
	Council Elections - Transfer to Reserve	50,000	
	Reserve Interest Allocation	376	
		50,376	
10 3 6003	**Town Planning Consultancy Reserve**		
	Town Planning Consultancy Reserve - Transfer to Reserve	50,000	
	Reserve Interest Allocation	186	
		50,186	
10 3 6005	**Council Land Development Reserve**		
	Council Land Development Reserve	0	
	Reserve Interest Allocation	284	
		284	
10 3 6006	**Strategic Planning Studies Reserve**		
	Strategic Planning Studies Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	1,100	
		1,100	
10 3 6007	**Wanju Developer Contribution Plan Reserve**		
	Wanju Developer Contribution Plan Reserve - Transfer to Reserve	0	Refer Unspent Loan Reserve
	Reserve Interest Allocation	0	
		0	
11 3 1004	**Building Maintenance Reserve**		
	Building Maintenance Reserve	750,000	Source: 10 Year Building Asset Management F
	LRCI Funding	0	
	Reserve Interest Allocation	83,909	
		833,909	
11 3 3008	**Parks & Reserves Upgrades Reserve**		
	Parks & Reserves Upgrades Reserve - Transfer to Reserve	250,000	Source: 10 Year Parks and Reserves
	Reserve Interest Allocation	1,883	
		251,883	Asset Management Plan
11 3 3010	**Sale of Land Reserve**		
	Sale of Land Reserve - Transfer to Reserve	0	
	Reserve Interest Allocation	13,857	
		13,857	
11 3 4004	**Eaton Recreation Centre - Equipment Reserve**		
	Eaton Recreation Centre - Equipment Reserve - Transfer to Reserve	100,000	
	Reserve Interest Allocation	3,349	
		103,349	
12 3 1004	**Road Construction & Major Maintenance Reserve**		
	Road Construction & Major Maintenance Reserve - Transfer to Reserve	650,000	Source: Road Asset Management Plan
	Reserve Interest Allocation	9,422	
		659,422	
12 3 1013	**Pathways Reserve**		
	Pathways - Transfer to Reserve	100,000	Source: Pathways Asset Management Plan
	Reserve Interest Allocation	1,964	
		101,964	
12 3 1014	**Storm Water Reserve**		
	Storm Water Reserve - Transfer to Reserve	25,000	Source: Storm Water Asset Management Plar
	Reserve Interest Allocation	1,073	
		26,073	
12 3 2005	**Plant & Engineering Equipment Reserve**		
	Plant Reserve - Transfer to Reserve	250,000	
	Reserve Interest Allocation	6,747	
		256,747	

TRANSFER TO RESERVES
EXPENDITURE

Account Number	Description	2023/24 Budget Estimate	Notes
		$	
14 3 2016	**Information Technology Reserve**		
	Information Technology Reserve - Transfer to Reserve	350,000	
	Reserve Interest Allocation	6,208	
		356,208	
14 3 2013	**Accrued Salaries Reserve**		
	Accrued Salaries Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	5,151	
		10,151	
14 3 2010	**Employee Leave Entitlements Reserve**		
	Employee Leave Entitlements Reserve - Transfer to Reserve	500	Purchased Leave
	Reserve Interest Allocation	507	
		1,007	
14 3 2017	**Employee Relief Reserve**		
	Employee Relief Reserve - Transfer to Reserve	5,000	
	Reserve Interest Allocation	2,728	
		7,728	
14 3 2011	**Executive & Compliance Vehicle Reserve**		
	Executive & Compliance Vehicle Reserve - Transfer to Reserve	120,000	
	Reserve Interest Allocation	3,488	
		123,488	
12 3 1016	**Carried Forward Projects Reserve**		
	Various Projects	300,000	
	Reserve Interest Allocation	7,931	
		307,931	
03 3 1003	**Unspent Grants Reserve**		
	Prepaid 24/25 LGGC Financial Assistance Grant - Forecast to be received June 2024	732,946	
	Prepaid 24/25 LGGC Financial Assistance Grant Local Roads - Forecast to be received June 2024	441,697	
	Reserve Interest Allocation	12,369	
		1,187,011	
14 3 2018	**Unspent Loan Funds Reserve**		
	Unspent Wanju Loan reallocated to Unspent Loan Funds Reserve	0	
	Reserve Interest Allocation	5,295	
		5,295	
10 3 1004	**Refuse Site Environmental Works Reserve**		
	Nil	0	
	Reserve Interest Allocation	867	
		867	
12 3 1017	**Contribution to Works Reserve**		
	Developer Contributions to Works	0	12 2 1510
	Reserve Interest Allocation	9,688	
		9,688	
12 3 1018	**Road Safety Programs Reserve**		
	Contribution to Works - Roads (Multi-Combination Vehicle Charges $300 per l OCM 24.04.17 CR 84-1	0	GL 12 2 1508
	Reserve Interest Allocation	275	
		275	
12 3 1019	**Collie River (Eaton Drive) Bridge Construction Reserve**		
	Nil	0	
	Reserve Interest Allocation	52	
		52	
12 3 1020	**Eaton Drive - Access Construction Reserve**		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
12 3 1021	**Eaton Drive - Scheme Construction Reserve**		
	Nil	0	
	Reserve Interest Allocation	0	
		0	

TRANSFER TO RESERVES
EXPENDITURE

Account Number	Description	2023/24 Budget Estimate	Notes
		$	
10 3 1008	**Refuse & Recycling Bin Replacement Reserve**		
	Refuse, Recycling & FOGO Bin Replacements	5,000	
	Reserve Interest Allocation	665	
		5,665	
10 3 1005	**Recycling Education Reserve**		
	Recycling Education Expenditure	25,000	
	Reserve Interest Allocation	556	
		25,556	
03 3 1004	**Unspent Specified Area Rate - Bulk Waste Collection Reserve**		
	Nil	0	
	Reserve Interest Allocation	922	
		922	
03 3 1002	**Unspent Specified Area Rate - Eaton Landscaping**		
	Unspent SAR Eaton Landscaping	100,000	Refer Parks & Reserves Construction
	Reserve Interest Allocation	3,487	
		103,487	
13 3 2002	**Swimming Pool Inspection Reserve**		
	Nil	0	
	Reserve Interest Allocation	46	
		46	
10 3 5001	**Environmental Projects Reserve**		
	Nil	0	
	Reserve Interest Allocation	0	
		0	
13 3 2005	**Tourism Reserve**		
	Transfer to Reserve	0	
	Reserve Interest Allocation	121	
		121	
05 3 2002	**Fire Control Reserve**		
	Transfer to Reserve	0	
	Reserve Interest Allocation	119	
		119	
11 3 1013	**Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve**		
	Transfer to Reserve	0	
	Reserve Interest Allocation	0	
		0	
11 3 3016	**Eaton Public Open Space Reserve**		
	Transfer to Reserve	0	
	Reserve Interest Allocation	0	
		0	
11 3 3015	**Dardanup Public Open Space Reserve**		
	Transfer to Reserve	0	
	Reserve Interest Allocation	0	
		0	
11 3 3014	**Burekup Public Open Space Reserve**		
	Transfer to Reserve	0	
	Reserve Interest Allocation	747	
		747	
	TOTAL	**4,569,168**	

TRANSFER FROM RESERVES
INCOME

Account Number	Description		2023/24 Budget Estimate	Notes
03 4 1002	**Asset / Rates Revaluation Reserve**			
	Asset / Rates Revaluation Reserve		43,510	Refer Expenditure GL 03 1 1005
	Reserve Interest		0	
			43,510	
04 4 1001	**Election Expenses Reserve**			
	Nil		58,182	Refer Expenditure GL 04 1 1501
			58,182	
10 4 6002	**Town Planning Consultancy Reserve**			
	Town Planning Consultancy Reserve	Sports Precinct Plan - Eaton	20,000	Refer Expenditure GL 11 1 3505 &
			0	Expenditure GL 10 1 6503 (part of)
			20,000	
10 4 6005	**Council Land Development Reserve**			
	Sundry		5,000	Refer Expenditure GL 10 1 6506
	Other		0	Refer Expenditure GL 10 1 6506
			5,000	
10 4 6006	**Strategic Planning Studies Reserve**			
	Strategic Planning Studies Reserve		2,000	Refer Expenditure GL 04 1 2506 (part of
	Strategic Planning Studies Reserve	Asset Condition Reports	0	Refer Expenditure GL 12 1 1504 (part of
			2,000	
10 4 6007	**Wanju Developer Contribution Plan Reserve**			
	Transfer from Reserve		0	Refer Unspent Loan Reserve
			0	
11 4 1001	**Building Maintenance Reserve**			
	Building Maintenance Reserve - Transfer from Reserve		8,906,494	
			8,906,494	LTFP v3.1 Final Version $8,846,053 Tota
11 4 3001	**Parks & Reserves Upgrades Reserve**			
	Parks & Reserves Upgrades Reserve - Transfer from Reserve		311,383	
			311,383	
11 4 3011	**Sale of Land Reserve**			
	Nil		0	
			0	
11 4 4002	**Eaton Recreation Centre - Equipment Reserve**			
	Eaton Recreation Centre - Equipment Reserve - Transfer from Reserve		139,647	ERC F&Fitt + Leased Equip Orig Budget
			139,647	
12 4 1002	**Road Construction & Major Maintenance Reserve**			
	Road Construction Program		793,289	
	Bus Shelters		0	
			793,289	
12 4 1006	**Pathways**			
	Pathways - Transfer from Reserve		172,116	Pathway Capital & Renewal
			172,116	
12 4 1007	**Storm Water Reserve**			
	Transport Construction - Drainage		50,430	
			50,430	
12 4 1008	**Plant & Engineering Equipment Reserve**			
	Plant Reserve - Transfer from Reserve		290,911	
			290,911	
14 4 2010	**Information Technology Reserve**			
	Information Technology Reserve - Transfer from Reserve		501,259	
			501,259	
14 4 2011	**Accrued Salaries Reserve**			
	Accrued Salaries Reserve - Transfer from Reserve		5,000	
			5,000	

TRANSFER FROM RESERVES
INCOME

Account Number	Description			2023/24 Budget Estimate	Notes	
14 4 2005	**Employee Leave Entitlements Reserve**					
	Purchased Leave per Policy			0		
				0		
14 4 2012	**Employee Relief Reserve**					
	Employee Relief Reserve			5,000		
				5,000		
14 4 4007	**Executive & Compliance Vehicle Reserve**					
	Executive & Compliance Vehicle Reserve - Transfer from Reserve			253,520		
	Motor Vehicle Fleet Management Plan and Bienniel Review (funded from ECV Res)			20,000	Refer Part GL 04 1 2506	
				273,520		
12 4 1010	**Carried Forward Projects Reserve**					
	Building Construction			300,000	LTFP/Carried Forward Projects	
	Transport Construction			642,350		
	Parks & Reserves - Carry Forwards (Post LTFP)			131,295		
	Various Projects			425,000	LTFP/Carried Forward Projects	
				1,498,645		
03 4 1003	**Unspent Grants Reserve**					
	LGGC Financial Assistance Grants - Prepaid in 22/23 FY for 23/254 Expenditure			732,946		
	LGGC Local Road Grant - Prepaid in 22/23 FY for 23/24 Expenditure			441,697		
	Transport Construction			578,000		
	Building Construction			0		
				1,752,643		
N/A	**Unspent Royalties for Regions Grant Reserve**					
	Nil			0		
				0		
14 4 2013	**Unspent Loan Funds Reserve**					
	Unspent Loan Funds Reserve - Transfer from Reserve	Wanju		350,000	Refer Expenditure GL 10 1 6503	
	Unspent Loan Reserve - Eaton Oval Club Rooms (Utilise $700,00) J11607			700,000	Refer Expenditure J11607 Build Constr	
				1,050,000		
10 4 1001	**Refuse Site Environmental Works Reserve**					
	Refuse Site Environmental Works Reserve - Transfer from Reserve			0		
				0		
12 4 1011	**Contribution to Works Reserve**					
	Nil			0		
				0		
	Road Safety Programs Reserve					
	Nil			0		
				0		
12 4 1012	**Collie River (Eaton Drive) Bridge Construction Reserve**					
	Eaton Drive - Extension of 2nd Carriage Way (J12902)	Transport C	AASB 15 / AASB 1058	0		19.6%
	Eaton Drive - Pathways funded JTPS (J12674/J12675)	Pathways	AASB 15 / AASB 1058	0	Contract Liab Movement	
	Eaton Drive Scheme Expenditure - Scheme Refunded			0	Refer Expenditure GL 12 1 1505	
				0		
				0		
12 4 1013	**Eaton Drive - Access Construction Reserve**					26.3%
	Eaton Drive Scheme Expenditure - Scheme Refunded	Transport Construction		0	Refer Expenditure GL 12 1 1505	
	Eaton Drive - Extension of 2nd Carriage Way (J12657)	Transport Construction		0		
				0		
12 4 1014	**Eaton Drive - Scheme Construction Reserve**					54.1%
	Eaton Drive Scheme Expenditure - Scheme Refunded	Transport Construction		0	Refer Expenditure GL 12 1 1505	
	Eaton Drive - Extension of 2nd Carriage Way (J12902)		AASB 15 / AASB 1058	0	Contract Liab Movement	
				0		
10 4 1002	**Refuse & Recycling Bin Replacement Reserve**					
	Transfer from Reserve		AASB 15 / AASB 1058	0		
				0		

TRANSFER FROM RESERVES
INCOME

Account Number	Description		2023/24 Budget Estimate	Notes
10 4 1003	**Recycling Education Reserve**			
	Waste Education Expenses		23,395	Refer Expenditure GL 10 1 1005
			23,395	
10 4 1004	**Unspent Specified Area Rate - Bulk Waste Collection Reserve**			
	Transfer - Bulk Waste Expenditure		1,000	Refer Expenditure GL 10 1 2001
			1,000	
11 4 3012	**Unspent Specified Area Rate - Eaton Landscaping**			
	Unspent SAR Funded Capital Projects (from prior years)		437,667	Parks & Reserves Construction
			437,667	
13 4 2001	**Swimming Pool Inspection Reserve**			
	Swimming Pool Inspections		0	
			0	
10 4 5002	**Environmental Projects Reserve**			
	Nil		0	
			0	
13 4 1001	**Tourism Reserve**			
	Nil		0	
			0	
05 4 1001	**Fire Control Reserve**			
	Nil		0	
			0	
11 4 1004	**Dardanup Expansion Developer Contribution Reserve - previously Dardanup Community Centre Reserve**			
	Nil		0	
			0	
11 4 3002	**Eaton Public Open Space Reserve**			
	Transfer from Reserve	Parks & Reserves Construction	0	
	Transfer from Reserve	Building Construction	0	
			0	
11 4 3013	**Dardanup Public Open Space Reserve**			
	Transfer from Reserve		0	
			0	
11 4 3014	**Burekup Public Open Space Reserve**			
	Transfer from Reserve		0	
			0	
	TOTAL		**16,341,090**	

Appendix A

Interest Expense - Borrowings

	Sch	GL Allocation	Loan #	2023/24
Existing Loans				
Eaton Rec Ctr	11	11 1 4033	59	0
Gravel Pit Purchase	13	13 1 8001	61	438
Eaton Office Extension	14	14 1 2032	65	0
Depot Land Purchase	12	12 1 1007	66	12,353
Eaton Bowling Club SSL	11	11 1 3010	67	0
Eaton Rec Ctr - Equipment	11	11 1 4049	68	0
Glen Huon Oval Club Rooms	11	11 1 3011	69	31,705
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6024	70	8,505
2021/22 Waste Bins - 3 Bin System	10	10 1 1026	71	5,078
Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	11	11 1 3014	72	32,343
Library/Admin Centre - Eaton	14	14 1 2043	73	262,822
Total Existing Loans				353,244
Proposed Loans				
2023/24 BAMP Loans - Administration Centre - Eaton (2nd Loan $1.5m)	14	14 1 2058	New (74)	37,500
Total Proposed Loans				37,500
Total Borrowing Interest Expense				390,744

Interest Revenue - Self Supporting Loan Reimbursements

	Sch	GL Allocation	Loan #	
Self Supporting Loan Revenue				
Nil				
Total SSL Revenue				0

State Govt Guarantee Fee - Borrowings

	Sch	GL Allocation	Loan #	
Existing Loans				
Administration Centre	14	14 1 2044	49	0
Eaton Rec Ctr	11	11 1 4050	59	0
Gravel Pit Purchase	13	13 1 8003	61	33
Rec Ctr Extensions	11	11 1 4050	63	0
Eaton Office Extension	14	14 1 2044	65	0
Depot Land Purchase	12	12 1 1008	66	2,158
Eaton Bowling Club SSL	11	11 1 3012	67	0
Eaton Rec Ctr - Equipment	11	11 1 4050	68	0
Glen Huon Oval Club Rooms	11	11 1 3012	69	5,642
Developer Contribution Plan - Wanju and Waterloo Industrial Park	10	10 1 6025	70	4,175
2021/22 Waste Bins - 3 Bin System	10	10 1 1027	71	1,582
Pratt Road Club Rooms (R&J Fishwick Sports Pavilion)	11	11 1 3012	72	4,479
Eaton Admin / Library - Part 1 ($6m)	14	14 1 2044	73	41,454
Total Existing Loans				59,523
Proposed Loans				
2023/24 BAMP Loans - Admin Building 2nd loan $1.5m	14	14 1 2060	New (74)	5,256
Total Proposed Loans				5,256
Total Borrowing Govt Guarantee Fee				64,779

State Govt Guarantee Fee Revenue - Borrowings

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

Appendix A - Continued

Interest Expense - Leases

Existing Leases	Sch	GL Allocation	Lease #	2023/24
Law, Order, Public Safety				
- Fire Prevention				
Lease Interest - Fire Prevention - Motor Vehicles	5	05 1 1006		0
Community Amenities				
- Sanitation - Household				
Lease interest - Sanitation / Household - Land	10	10 1 1023	2	1,033
Recreation and Culture				
- Eaton Recreation Centre				
Lease Interest - Eaton Recreation Centre - Furniture & Equipment	11	11 1 4052	12, 18	2,486
- Eaton Community Library				
Lease Interest - Eaton Community Library - Furniture & Equipment	11	11 1 6024		0
Transport				
- Streets, Roads, Bridges, Depots (Transport)				
Lease Interest - Transport - Furniture & Equipment	12	12 1 1010		0
Other Property and Services				
- Administration Overheads				
Lease Interest - Administration Overheads - Buildings	14	14 1 2045	1	1,446
Lease Interest - Administration Overheads - Furniture & Equipment	14	14 1 2046	Various	2,913
- Public Works Overheads				
Lease Interest - Public Works Overheads - Furniture & Equipment	14	14 1 4031		0
Total Existing Leases				7,878
Proposed Leases				
Nil				0
Total Proposed Leases				0
Total Lease Interest Expense				7,878

Appendix B

Budget Estimate
2023/24
PLANT OPERATIONAL EXPENDITURE

Plant #	Rego	Description		Fuel & Oil	Tyres	Parts & Repairs	Repair Wages	Licenses	Insurance	Dep'n	Total
Sch 5 - Animal Control											
P012A	DA8222	Compliance	Senior Ranger 1	3,500	500	2,500	0	378	411	3,300	**10,589**
P017A	DA9287	Compliance	Ranger 2	3,500	500	2,500	0	378	558	3,300	**10,736**
											21,325
Sch 7 - Health Administration											
P021A	DA 9605	Compliance	PEHO	2,500	500	1,000	0	378	319	3,000	**7,697**
											7,697
Sch 8 - Culture & Community Services											
P015A	DA 997 (Was: 1CUW501)	Executive	MP&CE	2,250	250	750	0	378	342	3,600	**7,570**
											7,570
Sch 10 - Town Planning											
P031A	DA 10408	Executive	Director SD	3,750	500	1,000	0	378	482	3,500	**9,610**
P023A	DA 329	Compliance	Princ PO	2,400	250	1,000	0	378	327	3,300	**7,655**
P003A	DA 004	Executive	MDS	2,400	250	1,000	0	378	425	3,300	**7,753**
											25,018
Sch 11 - Recreation Centre											
P027A	DA 563	Compliance	MRC	2,500	250	500	0	353	359	4,000	**7,962**
											7,962
Sch 13 - Building Control											
P014A	DA 8673	Compliance	PBS	2,250	250	250	0	378	407	3,300	**6,835**
											6,835
Sch 14 - Administration Overheads											
P001A	0 DA	CEO	CEO	3,250	1,000	1,500	0	391	677	7,500	**14,318**
P029A	DA 10181	Executive	DCEO	3,250	1,000	1,500	0	391	584	7,500	**14,225**
P022A	DA 9668	Executive	MIS	2,750	750	1,250	0	378	425	3,200	**8,753**
P026A	008 DA	Executive	MG&HR	2,750	750	1,250	0	378	459	3,200	**8,787**
P007A	DA 0	Executive	MFS	2,750	750	1,250	0	353	358	3,200	**8,661**
											54,744
Sch 14 - Public Works Overheads - Vehicles											
P008A	DA 017	Executive	DI	0	0	0	0	0	0	0	**0**
P002A	DA 955	Compliance	M Operations	3,750	500	500	0	391	435	3,500	**9,076**
P004A	DA 1314	Compliance	M IP&D	2,750	500	500	0	378	426	3,500	**8,054**
P010A	DA 613 (Was: DA 8170)	Compliance	PWS	4,250	500	500	0	378	473	4,000	**10,101**
P011A	DA 005	Compliance	P&ES	5,700	500	750	0	378	413	3,000	**10,741**
P020A	DA 9376	Compliance	ECO	3,250	250	500	0	353	362	3,000	**7,715**
P024A	DA 429	Compliance	Proj Dev Eng	2,250	250	500	0	353	333	3,300	**6,986**
P028A	DA 10091	Compliance	M Assets	2,250	250	500	0	378	369	3,300	**7,047**
New	New 2WD Van	Compliance	SPO/PACE Pool V	0	0	0	0	0	0	0	**0**
											59,720
Sch 14 - Public Works Overheads - Sundry Plant											
P050A	N/A	Sundry Plant & Trailers		17,500	500	20,000	20,000	475	6,600	7,410	**72,485**
											72,485
Allocated to Schedules				**81,500**	**10,750**	**41,000**	**20,000**	**8,352**	**15,544**	**86,210**	**263,356**

Appendix B

Budget Estimate
2023/24
PLANT OPERATIONAL EXPENDITURE

Parks & Gardens										
P053A	DA988 (Was: DA 8514)	Maintenance Storeperson	2,250	500	2,000	200	378	369	3,200	**8,897**
P059A	DA 9781	Tractor - Eaton	2,250	500	3,000	1,000	378	1,225	6,000	**14,353**
P064A	DA 996 (Was: DA 9279)	Ute	5,250	500	2,500	200	378	542	3,500	**12,870**
P067A	DA 9219	Truck	3,250	500	2,000	200	378	576	0	**6,904**
P068A	DA 993 (Was: DA 9406)	Ute	5,250	500	2,500	200	378	220	3,200	**12,248**
P069A	DA 995 (Was: DA 9136)	Ute	5,250	500	2,500	200	378	401	3,500	**12,729**
P070A	DA 9429	Ride on Mower	2,750	500	7,000	1,200	378	0	5,800	**17,628**
P071A	DA 9581	Truck	5,250	500	2,500	500	378	491	4,300	**13,919**
P072A	DA 648	Ute	3,250	500	2,000	200	378	182	2,500	**9,010**
P073A	DA994 (Was: DA 10214)	Ute	3,750	250	500	200	378	422	3,000	**8,500**
New	TBA	3T Truck								**0**
										117,058
Transport										
P051A	DA 8200	Ute	3,750	250	1,000	200	378	438	3,000	**9,016**
P052A	DA 588	Ute	3,750	250	1,250	200	378	374	3,000	**9,202**
P054A	DA 9774	Grader	7,250	750	10,000	200	378	1,913	13,000	**33,491**
P055A	DA 698	Grader	7,250	750	10,000	200	378	1,982	15,126	**35,686**
P056A	DA 873	Loader	11,000	1,500	15,000	200	378	3,512	21,000	**52,590**
P057A	DA 628	Truck	9,250	750	7,000	200	378	1,026	12,000	**30,604**
P058A	DA 325	Truck	8,250	750	7,000	200	378	897	8,730	**26,205**
P062A	DA 8457	Maintenance Truck	4,250	750	5,000	400	378	896	7,000	**18,674**
P065A	DA 9513	Maintenance Truck	8,250	750	4,000	400	378	1,623	9,000	**24,401**
P074A	DA987 (Was: DA 10440)	Mini Excavator	3,250	500	2,500	200	378	557	2,500	**9,885**
P075A	DA 2833	Backhoe Loader	2,750	750	8,000	500	378	1,270	6,500	**20,148**
										269,902
Allocated to Works			**107,500**	**12,500**	**97,250**	**7,000**	**7,938**	**18,916**	**135,856**	**386,960**
TOTAL PLANT			**189,000**	**23,250**	**138,250**	**27,000**	**16,290**	**34,460**	**222,066**	**650,316**

Appendix C

Budget Estimate
2023/24
BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE

Job #	Description	Salaries & Wages	Overheads 286%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Sch 7 - Health Administration											
J07001	Eaton Family Centre	100	286	0	0	2,000	1,243	0	0	3,630	7,259
											7,259
Sch 8 - Senior Citizens Centres											
J08001	Eaton Sen. Citiz Centre - DO NOT USE	0	0	0	0	0	0	0	0	0	0
											0
Sch 10 - Refuse Sites											
J10201	Banksia Road Refuse Site	90,144	257,973	0	0	40,000	7,947	0	0	231	396,294
J10203	Recycling Facility	0	0	0	0	100	0	0	0	0	100
											396,394
Sch 10 - Public Conveniences											
J10001	Eaton Foreshore Toilets	4,200	12,020	0	0	4,000	203	0	0	261	20,684
J10002	Watson Street Reserve Toilets	2,400	6,868	0	0	1,000	0	0	458	246	10,973
J10003	Eaton Tennis Toilets	100	286	0	0	400	0	0	0	0	786
J10004	Ferguson Hall Toilets	100	286	0	0	400	0	0	0	0	786
J10005	Dardanup Oval Toilets	2,500	7,155	0	0	1,500	0	0	0	215	11,370
J10006	Burekup Tennis Toilets	2,200	6,296	0	0	1,000	0	0	0	0	9,496
J10007	Wellington Mills Toilets	4,500	12,878	0	0	1,000	596	0	0	106	19,080
J10008	Millbridge Toilets	1,600	4,579	0	0	1,000	0	0	0	169	7,348
J10009	Don Hewison Centre Public Toilets	1,500	4,293	0	0	1,500	0	0	0	129	7,422
J10020	Vandalism - Public Conveniences	300	859	0	0	1,000	0	0	0	0	2,159
J10021	Gnomesville Public Toilets	5,500	15,740	0	0	5,000	0	0	0	0	26,240
J10022	Boyanup-Picton Rd (Charlotte St) Toilet	2,000	5,724	0	0	5,000	0	0	0	0	12,724
											129,067
Sch 11 - Public Halls & Civic Centres											
J11001	Eaton Hall	200	572	0	0	800	596	0	487	2,291	4,946
J11002	Dardanup Hall	6,500	18,602	0	0	10,500	1,500	0	3,667	4,090	44,859
J11003	Burekup Hall	250	715	0	0	3,000	0	0	0	3,104	7,069
J11004	Ferguson Hall	1,500	4,293	0	0	2,000	0	0	0	1,613	9,406
J11005	Waterloo Hall	100	286	0	0	250	0	0	0	442	1,078
J11006	Dardanup Community Centre	2,050	5,867	0	0	3,000	0	0	0	1,812	12,728
J11007	Don Hewison Centre	1,000	2,862	0	0	2,000	931	0	1,300	630	8,724
J11008	CWA Hall	400	1,145	0	0	500	0	0	0	507	2,552
J11015	Vandalism - Halls	300	859	0	0	500	0	0	0	0	1,659
J11016	Graffiti Removal	300	859	0	0	500	0	0	0	0	1,659
J11017	Eaton Depot (Leased)	150	429	0	0	1,000	0	0	0	524	2,104
											96,784
Sch 11 - Libraries											
J11655	Eaton Community Library (Sanford Way)	500	1,431	0	0	5,000	634	200	1,300	2,338	11,403
NEW	Eaton Community Library (New Admin Building)	0	0	0	0	0	0	0	0	0	0
											11,403
Sch 11 - Sporting Facilities											
J11050	Eaton Football Club Rooms (Pratt Road)	250	715	0	0	1,000	0	0	5,426	0	7,392
J11051	Softball Association Club Rooms	250	715	0	0	2,000	0	0	0	4,940	7,905
J11052	Eaton Tennis & Basket Ball Courts & Rooms	250	715	0	0	500	0	0	0	861	2,327
J11053	Eaton Bowling Club	250	715	0	0	7,820	0	0	0	7,916	16,701
J11054	Dardanup Oval Club Rooms	200	572	0	0	2,400	0	0	0	2,829	6,002
J11055	Burekup Tennis Courts	0	0	0	0	1,000	0	0	0	481	1,481
J11056	Dardanup Equestrian Centre	0	0	0	0	1,000	0	0	0	1,726	2,726
J11057	Glen Huon Club Room - Football	2,000	5,724	0	0	5,000	5,053	0	0	4,847	22,623
J11058	Glen Huon Change Rooms - Football	2,000	5,724	0	0	2,500	0	0	0	3,613	13,837
											80,994

Appendix C

Budget Estimate
2023/24
BUILDING MAINTENANCE & MINOR WORKS EXPENDITURE

Job #	Description	Salaries & Wages	Overheads 286%	Plant	Stores Issues	Good & Services	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
Sch 11 - Recreation Centre											
J11405	Eaton Recreation Centre - Minor Mtce	46,757	0	0	0	5,000	0	0	0	0	51,757
J11410	Eaton Recreation Centre - Building Mtce	0	0	0	0	75,000	43,826	850	5,157	24,847	149,680
											201,438
Sch 12 - Depots											
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	25,955	74,278	3,305	0	33,754	13,879	0	0	6,161	157,332
											157,332
Sch 13 - Tourism											
J13001	Millars Creek Tourist Bay	0	0	0	0	100	0	0	0	125	225
J13002	Dardanup Tourist Bay	0	0	0	0	400	0	0	0	92	492
											717
Sch 14 - Administration Centres											
J14301	Administration Centre - Eaton	60,000	171,708	0	0	10,000	38,423	0	20,190	12,605	312,926
J14302	Dardanup Office	3,235	9,258	0	0	10,000	4,019	0	1,076	2,998	30,587
											343,513
TOTAL		**271,541**	**643,286**	**3,305**	**0**	**251,424**	**118,850**	**1,050**	**39,064**	**96,381**	**1,424,900**

Appendix D

Budget Estimate
2023/24
BUILDING MAJOR MAINTENANCE

Job #	Description	Notes	Salaries & Wages	Overheads 286%	Plant	Stores Issues	Good & Services	TOTAL
Sch 7 - Health Administration								
TBA	Eaton Family Centre		0	0	0	0	0	0
								0
Sch 8 - Senior Citizens Centres								
TBA	Eaton Senior Citizens Centre		0	0	0	0	0	0
								0
Sch 10 - Public Toilets								
TBA	Eaton Foreshore Toilets		0	0	0	0	0	0
J10701	Watson Street Toilets		0	0	0	0	0	0
TBA	Eaton Tennis Toilets		0	0	0	0	0	0
TBA	Ferguson Hall Toilets		0	0	0	0	0	0
TBA	Dardanup Oval Toilets		0	0	0	0	0	0
TBA	Burekup Tennis Toilets		0	0	0	0	0	0
TBA	Wellington Mills Toilets		0	0	0	0	0	0
TBA	Millbridge Toilets		0	0	0	0	0	0
								0
Sch 10 - Refuse Site								
TBA	Upgrades		0	0	0	0	0	0
								0
Sch 11 - Public Halls & Civic Centres								
J11701	Eaton Youth Centre		0	0	0	0	0	0
J11702	Dardanup Hall		0	0	0	0	0	0
J11703	Burekup Hall		0	0	0	0	0	0
J11704	Ferguson Hall		0	0	0	0	0	0
J11705	Waterloo Hall		0	0	0	0	0	0
J11706	Dardanup Community Centre		0	0	0	0	0	0
J11707	Don Hewison Centre		0	0	0	0	0	0
J11708	CWA Hall		0	0	0	0	0	0
								0
Sch 11 - Libraries								
N/A	Nil		0	0	0	0	0	0
								0
Sch 11 - Sporting Facilities								
TBA	Eaton Football Club Rooms		0	0	0	0	0	0
TBA	Softball Association Club Rooms		0	0	0	0	0	0
TBA	Eaton Tennis & Basket Ball Courts & Rooms		0	0	0	0	0	0
TBA	Eaton Bowling Club		0	0	0	0	0	0
J11806	Dardanup Oval Club Rooms & Courts		0	0	0	0	0	0
TBA	Burekup Tennis Courts & Rooms		0	0	0	0	0	0
TBA	Dardanup Equestrian Centre		0	0	0	0	0	0
								0
Sch 11 - Eaton Recreation Centre								
J11807	Upgrades		0	0	0	0	0	0
								0
Sch 12 - Depots								
TBA	Dardanup Depot		0	0	0	0	0	0
TBA	Eaton Depot		0	0	0	0	0	0
								0
Sch 13 - Tourism								
TBA	Millars Creek Tourist Bay		0	0	0	0	0	0
TBA	Dardanup Tourist Bay		0	0	0	0	0	0
								0
Sch 14 - Administration Centres								
J14351	Administration Centre - Eaton		0	0	0	0	0	0
TBA	Dardanup Office		0	0	0	0	0	0
								0
TOTAL			**0**	**0**	**0**	**0**	**0**	**0**

Notes
Nil

Appendix E

Budget Estimate
2023/24
PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE

Job #	Description		Salaries & Wages	Overheads 286%	Plant 15%	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
	Ovals											
J11200	Dardanup Oval		11,615	33,239	1,706	0	30,000	7,405	0	1,957	166	86,088
J11201	Eaton Oval		17,157	49,099	2,520	0	55,000	3,348	0	0	1,539	128,663
J11202	Glen Huon Oval		20,618	59,004	3,029	0	45,000	10,947	0	0	0	138,598
J11203	Burekup Oval		2,841	8,131	417	0	3,500	0	0	0	307	15,196
	Eaton Townsite											
J11204	Isaac Park - Millbridge	**New**	202	578	30	0	3,500	0	0	0	366	4,676
J11205	Avon Park - Millbridge	**New**	1,143	3,272	168	0	3,500	0	0	0	231	8,314
J11206	Gascoyne Park - Millbridge	**New**	1,040	2,976	153	0	3,500	0	0	0	615	8,284
J11207	Wilmot Park - Millbridge	**New**	1,205	3,450	177	0	3,500	0	0	0	95	8,427
J11208	Cygnet Park - Millbridge	**New**	1,020	2,919	150	0	3,500	0	0	0	0	7,588
J11209	Berkeley Park - Millbridge	**New**	242	694	36	0	3,500	0	0	0	3,679	8,151
J11210	Duncan Loop Vegetation Bund -	**New**	1,176	3,366	173	0	3,500	0	0	0	138	8,353
J11211	Millbridge Reserve 50867 - Millb	**New**	1,238	3,544	182	0	3,500	0	0	0	0	8,464
J11212	Holroyd Park - Millbridge	**New**	353	1,010	52	0	3,500	0	0	0	42	4,958
J11213	Alice Park - Millbridge	**New**	0	0	0	0	3,500	0	0	0	183	3,683
J11214	Greenough Park - Millbridge	**New**	537	1,536	79	0	3,500	0	0	0	445	6,097
J11215	Eaton Administration Centre Gardens		4,824	13,805	709	0	500	0	0	0	0	19,838
J11216	Hale Street Reserve		8,884	25,425	1,305	0	500	1,229	0	0	0	37,343
J11217	Eaton Foreshore		42,762	122,376	6,282	0	25,000	5,868	0	10,450	2,603	215,341
J11218	Millard Street		9,362	26,793	1,375	0	500	0	0	0	20	38,051
J11219	Watson Street		11,776	33,701	1,730	0	10,000	1,852	0	0	366	59,425
J11220	Lofthouse Avenue		23,471	67,170	3,448	0	7,000	3,613	0	23	231	104,956
J11221	Pratt Road Reserve		11,456	32,784	1,683	0	4,000	0	0	0	615	50,538
J11222	Parkridge Estate Reserves		65,170	186,502	21,050	0	8,000	2,800	0	0	95	283,618
J11223	Sindhi Close Park		15,187	43,463	2,231	0	3,500	1,582	0	0	3,679	69,642
J11224	Eaton Skate Park		6,907	19,766	1,015	0	1,000	0	0	0	0	28,687
J11225	Lusitano Park		4,062	11,626	597	0	2,000	1,229	0	0	0	19,514
J11226	Eaton Bowling Club Verges		778	2,226	114	0	250	0	0	0	0	3,368
J11227	Eaton Drive / Lavender Way Reserve		6,335	18,128	931	0	2,000	959	0	0	0	28,352
J11228	Recreation Centre Surrounds		14,133	40,447	2,076	0	4,000	0	0	0	0	60,656
J11229	Entry Statements		2,754	7,882	405	0	2,000	0	0	0	0	13,041
J11230	Lot 152 Recreation Drive		4,098	11,728	602	0	500	1,392	0	0	0	18,321
J11279	Millbridge Gardens		10,739	30,733	1,578	0	20,000	4,967	0	1,673	138	69,827
J11231	Eaton Drive Islands		10,345	29,606	1,520	0	24,000	0	0	0	0	65,470
J11278	Lot 60 Old Coast Road		45	128	7	0	500	0	0	0	0	680
J11282	Verge Mtce - Eaton		38,836	111,140	5,705	0	2,000	0	0	0	0	157,681
J11285	Hunter Park - Millbridge		18,823	53,866	2,765	0	18,000	0	0	0	0	93,454
J11286	Castlereagh Park - Millbridge		9,235	26,428	1,357	0	3,000	0	0	0	0	40,020
J11287	Cadell Park - Millbridge		9,467	27,093	1,391	0	7,000	661	0	0	0	45,612
J11288	Gary Engel Park - Millbridge		13,603	38,928	1,998	0	20,000	27,559	0	0	0	102,087
J11289	Ord Park - Millbridge		4,474	12,803	657	0	5,000	0	0	0	0	22,934
J11290	Illawarra Park - Millbridge		13,015	37,246	1,912	0	10,000	688	0	0	0	62,861
J11291	Hatfield Way Park - Millbridge		279	798	41	0	500	0	0	0	0	1,618
J11292	Torrens Loop - Millbridge		4,287	12,269	630	0	2,000	0	0	0	0	19,186
J11293	Millars Creek East - Millbridge		14,839	42,465	2,180	0	2,500	1,717	0	23	42	63,765
J11294	Millars Creek West - Millbridge		19,439	55,631	2,856	0	4,000	0	0	0	0	81,926
J11295	Millbridge Verges		52,960	151,560	7,780	0	11,000	0	0	0	0	223,299
J11296	Duncan Loop Reserve - Millbridge		4,763	13,630	700	0	1,000	0	0	0	0	20,092
J11297	Hazelgrove Reserve - Millbridge		5,918	16,935	869	0	5,000	0	0	0	0	28,722
J11298	Primrose Vista		21,192	60,647	3,113	0	5,000	0	0	0	0	89,952
J11299	Beaufort Loop		17,113	48,973	2,514	0	5,000	0	0	0	0	73,599
J11326	Glen Huon Playground - Eaton		1,267	3,627	186	0	2,500	0	0	0	0	7,581
J11327	Eaton Community Library Gardens		234	669	34	0	250	0	0	0	0	1,187

Appendix E - Continued

Budget Estimate
2023/24
PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE

Job #	Description		& Wages	Overheads 286%	Plant 15%	Issues	&	Electricity	Gas	Water	Insurance	TOTAL
	Continued											
J11232	Charoloais Mews Park - Parkrid	**New**	1,324	3,790	195	0	250	0	0	0	0	5,559
J11233	Gromark Park - Parkridge	**New**	2,424	6,937	356	0	250	0	0	0	0	9,968
J11234	Peninsula Lakes Park - Parkridge	**New**	4,913	14,061	722	0	250	0	0	0	0	19,946
J11235	Leicester Ramble Park - Parkrid	**New**	19,999	57,234	2,938	0	250	0	0	0	0	80,421
J11236	Wunditch Reserve - Eaton	**New**	1,183	3,386	174	0	250	0	0	0	0	4,993
J11237	Eagle Reserve - Eaton	**New**	6,228	17,823	915	0	250	0	0	0	0	25,215
J11238	Duckpond Reserve - Eaton	**New**	4,781	13,681	702	0	250	0	0	0	0	19,414
J11239	Marri Reserve - Eaton	**New**	2,459	7,036	361	0	250	0	0	0	0	10,106
J11243	Blue Wren Vegetation Bund - Ea	**New**	1,584	4,533	233	0	250	0	0	0	0	6,600
J11244	Peppermint Way Vegetatation E	**New**	1,613	4,616	237	0	250	0	0	0	0	6,717
J11245	Finch Way Reserve - Eaton	**New**	2,038	5,834	299	0	250	0	0	0	0	8,421
J11246	Hamilton Road Gardens (CWA) -	**New**	540	1,546	79	0	250	0	0	0	0	2,416
J11247	Hale Street Park - Eaton	**New**	2,480	7,098	364	0	250	0	0	0	0	10,193
J11248	Charterhouse Reserve - Eaton	**New**	3,225	9,230	474	0	250	0	0	0	0	13,179
J11249	Evolution Park - Eaton	**New**	3,791	10,848	557	0	250	0	0	0	0	15,445
J11258	Sykes Reserve - Burekup	**New**	1,873	5,360	275	0	250	0	0	0	0	7,758
J11259	Shier Reserve - Burekup	**New**	4,829	13,819	709	0	250	0	0	0	0	19,608
J11260	Reserve 11078 S W Hwy - Water	**New**	0	0	0	0	250	0	0	0	0	250
J11261	Reserve 43640 Gardincourt Driv	**New**	439	1,255	64	0	250	0	0	0	0	2,008
J11262	Reserve 38186 Golding Cres - Pi	**New**	712	2,039	105	0	250	0	0	0	0	3,106
J11263	Reserve 50661 Goldng Cres - Pic	**New**	790	2,262	116	0	250	0	0	0	0	3,419
J11264	Depiazzi Park - Dardanup	**New**	882	2,524	130	0	250	0	0	0	0	3,786
J11266	Reserve 52218 Banksia Road - C	**New**	696	1,990	102	0	250	0	0	0	0	3,038
	Burekup											
J11240	Burekup Reserve		9,578	27,409	1,407	0	17,500	0	0	0	0	55,894
J11241	McCaughan Park		1,260	3,607	185	0	5,000	1,717	0	270	0	12,039
J11242	Skate Park - Burekup		679	1,944	100	0	250	0	0	0	183	3,156
J11283	Verge Mtce - Burekup		10,508	30,072	1,544	0	1,500	0	0	0	0	43,623
	Dardanup											
J11250	Dardanup Office - Gardens		4,134	11,830	607	0	3,673	0	0	0	0	20,244
J11251	Eustace Fowler Park		4,600	13,164	676	0	8,000	0	0	1,568	0	28,007
J11252	Carramar Park		3,908	11,183	574	0	5,500	0	0	0	445	21,610
J11253	Skate Park - Dardanup		430	1,230	63	0	500	0	0	0	195	2,419
J11254	Don Hewison Centre Gardens		248	710	36	0	250	0	0	0	0	1,245
J11255	Dardanup Verges		12,516	35,819	1,839	0	8,000	0	0	0	0	58,174
J11284	Verge Mtce - Dardanup		7,255	20,762	1,066	0	500	0	0	0	0	29,582

Appendix E - Continued

Budget Estimate
2023/24
PARKS & RESERVES MAINTENANCE & MINOR EXPENDITURE

Job #	Description	Salaries & Wages	Overheads 286%	Plant 15%	Stores Issues	Materials & Contracts	Utilities Electricity	Utilities Gas	Utilities Water	Insurance	TOTAL
	Rural										
J11265	Gnomesville	4,102	11,739	603	0	2,500	0	0	0	0	18,944
	Sundry										
J11270	Islands / Roundabouts	1,591	4,553	234	0	1,000	959	0	174	0	8,510
J11271	Drainage Reserves	4,887	13,985	718	0	7,500	0	0	4,240	0	31,330
J11272	Verge Maintenance	8,468	24,232	1,244	0	1,000	0	0	0	0	34,944
J11273	Tree Pruning (Glen Huon London Plan tre	194	554	28	0	1,000	0	0	0	0	1,776
J11274	Sundry	2,542	7,274	373	0	10,000	0	0	429	265	20,883
J11275	Storm Damage	6,920	19,804	1,017	0	1,000	0	0	0	0	28,741
J11276	Plant Nursery (Refuse Site)	179	511	26	0	0	0	0	0	0	716
J11277	Vandalism - Parks & Gardens	1,280	3,664	188	0	750	0	0	0	0	5,882
J11280	Paths / Drains	4,341	11,497	199	0	1,000	0	0	0	0	17,037
J11281	Graffiti Removal	74	210	11	0	500	0	0	0	0	795
											0
TOTAL		**721,714**	**2,064,473**	**117,058**	**0**	**473,673**	**80,491**	**0**	**20,807**	**16,685**	**3,494,901**

Appendix F

Budget Estimate
2023/24
PARKS & RESERVES UPGRADES EXPENDITURE

Job #	Description	Notes	Salaries & Wages	Overheads 286%	Plant	Stores Issues	Goods & Services	TOTAL
	Ovals							
TBD	Dardanup Oval		0	0	0	0	0	0
J11301	Eaton Oval		0	0	0	0	0	0
TBD	Glen Huon Oval		0	0	0	0	0	0
TBD	Burekup Oval		0	0	0	0	0	0
	Eaton Townsite							
TBD	Eaton Administration Centre Gardens		0	0	0	0	0	0
J11311	Hale Street Reserve		0	0	0	0	0	0
J11312	Eaton Foreshore		0	0	0	0	0	0
J11313	Millard Street		0	0	0	0	0	0
J11314	Watson Street		0	0	0	0	0	0
TBD	Lofthouse Avenue		0	0	0	0	0	0
TBD	Pratt Road Reserve		0	0	0	0	0	0
J11304	Parkridge Estate Reserves		0	0	0	0	0	0
J11315	Sindhi Close Park		0	0	0	0	0	0
J11319	Eaton Skate Park		0	0	0	0	0	0
J11320	Lusitano Park		0	0	0	0	0	0
TBD	Eaton Bowling Club Verges		0	0	0	0	0	0
TBD	Eaton Drive / Lavender Way Reserve		0	0	0	0	0	0
J11323	Eaton Town Centre		0	0	0	0	0	0
TBD	Recreation Centre Surrounds		0	0	0	0	0	0
J11325	Collie River Banks		0	0	0	0	0	0
J11305	Glen Huon		0	0	0	0	0	0
	Burekup							
J11303	Dardanup Reserves		0	0	0	0	0	0
TBD	McCaughan Park		0	0	0	0	0	0
TBD	Skate Park - Burekup		0	0	0	0	0	0
	Dardanup							
TBD	Dardanup Office - Gardens		0	0	0	0	0	0
TBD	Eustace Fowler Park		0	0	0	0	0	0
TBD	Carramar Park		0	0	0	0	0	0
TBD	Skate Park - Dardanup		0	0	0	0	0	0
	Rural							
J11302	Gnomesville		0	0	0	0	0	0
	Sundry							
TBD	Verges & Islands		0	0	0	0	0	0
TOTAL			**0**	**0**	**0**	**0**	**0**	**0**

Notes
N/A

Appendix G

DEPRECIATION

Account Number	Description		2023/24 Budget Estimate
			$
04 1 1999	**Schedule 4 - Members of Council**		
	Existing Assets		0
	Forecast Adjustments		0
			0
05 1 1999	**Schedule 5 - Fire Fighting**		
	Existing Assets	Buildings	125,000
	Existing Assets	Vehicles	58,755
	Right of Use Assets	ROU Vehicles	0
	Forecast Adjustments		0
			183,755
05 1 3999	**Schedule 5 - Ranger Services**		
	Existing Assets		0
	Forecast Adjustments		0
			0
07 1 1999	**Schedule 7 - Infant Health**		
	Existing Assets	Buildings	48,958
	Forecast Adjustments		0
			48,958
07 1 4999	**Schedule 7 - Health Administration**		
	Existing Assets	Furniture	0
	Existing Assets	Plant & Equipment	854
	Forecast Adjustments		0
			854
07 1 5999	**Schedule 7 - Pest Control**		
	Existing Assets		0
	Forecast Adjustments		0
			0
08 1 4999	**Schedule 8 - Education**		
	Existing Assets	Buildings	0
	Forecast Adjustments		0
			0
08 1 7999	**Schedule 8 - Other Welfare**		
	Existing Assets		0
	Forecast Adjustments		0
			0
10 1 1999	**Schedule 10 - Sanitation / Refuse Site**		
	Existing Assets	Plant & Equipment	41,324
	Right of Use Assets	Leased Land	11,237
	Forecast Adjustments		0
			52,561
10 1 6999	**Schedule 10 - Town Planning**		
	Existing Assets		0
	Forecast Adjustments		0
			0
	Schedule 10 - Other Community Amenities		
10 1 7999	Existing Assets	Buildings	24,795
	Forecast Adjustments		0
			24,795
11 1 1999	**Schedule 11 - Public Halls**		
	Existing Assets	Buildings	171,304
	Existing Assets	Furniture	750
	Forecast Adjustments		0
			172,054
11 1 3999	**Schedule 11 - Parks & Reserves**		
	Existing Assets	Buildings	354,000
	Existing Assets	Parks	1,173,169
	Existing Assets	Lighting	142,000
	Existing Assets	Plant & Equipment	3,000
	Forecast Adjustments		0
			1,672,169

Appendix G

DEPRECIATION

Account Number	Description		2023/24 Budget Estimate
			$
11 1 4999	**Schedule 11 - Recreation Centre**		
	Existing Assets	Buildings	337,188
	Existing Assets	Furniture	28,886
	Right of Use Assets	ROU Furniture & Equipment	45,291
	Forecast Adjustments		0
			411,365
11 1 6999	**Schedule 11 - Library - Eaton**		
	Existing Assets	Buildings	29,932
	Existing Assets	Furniture	0
	Forecast Adjustments		0
			29,932
11 1 7999	**Schedule 11 - Library - Dardanup**		
	Existing Assets		0
	Forecast Adjustments		0
			0
12 1 1999	**Schedule 12 - Roads**		
	Existing Assets	Roads	2,984,915
	Existing Assets	Footpaths	475,000
	Existing Assets	Drainage	420,000
	Existing Assets	Buildings	115,000
	Existing Assets	Bridges	480,000
	Existing Assets	Plant & Equipment	10,000
	Existing Assets	Car Parks	84,000
	Forecast Adjustments		0
			4,568,915
13 1 2999	**Schedule 13 - Tourism**		
	Existing Assets		0
	Forecast Adjustments		0
			0
13 1 3999	**Schedule 13 - Building Control**		
	Existing Assets		0
	Forecast Adjustments		0
			0
14 1 2999	**Schedule 14 - Administration Overheads**		
	Existing Assets	Buildings	120,000
	Existing Assets	Furniture	51,912
	Right of Use Assets	ROU Furniture & Equipment	64,597
	Right of Use Assets	ROU Buildings	0
	Forecast Adjustments		0
			236,509
14 1 4599	**Schedule 14 - Public Works Overheads**		
	Existing Assets	Furniture	432
	Forecast Adjustments		0
			432
PLANT	**Schedule 14 - Plant**		
	Existing Assets	Vehicles	222,066
	Forecast Adjustments		0
			222,066
	TOTAL		**7,624,365**

Appendix - H

Budget Estimate
2023/24

DISPOSAL OF ASSETS

Account Number	Description		Notes		2023/24 Sale Price	Written Down Value	Profit (Loss) on Disposal
					$	$	$
05 4 1002	**Schedule 5 - Fire Prevention**						
	Vehicle	BFB Unit			0	0	0
					0	0	0
05 4 3002	**Schedule 5 - Ranger Services**						
	Vehicle	Senior Ranger 1	DA8222		17,338	17,338	0
	Vehicle	Ranger 2	DA9287		0	0	0
					17,338	17,338	0
07 4 4001	**Schedule 7 - Health Administration**						
	Vehicle	Principal EHO	DA 9605		0	0	0
					0	0	0
08 4 7002	**Schedule 8 - Community Services**						
	Vehicle	Manager Place & Community Engage.	Was 1CUW501 now DA997		23,220	23,220	0
					23,220	23,220	0
10 4 6001	**Schedule 10 - Town Planning**						
	Vehicle	Dir Sustain Development	DA10408		36,636	36,636	0
	Vehicle	Manager Development Services	DA004		0	0	0
	Vehicle	Princ SPO	DA329		14,861	14,861	0
					51,497	51,497	0
11 4 3004	**Schedule 11 - Parks & Reserves**						
	Vehicle	P&G Supervisor	DA005		0	0	0
	Vehicle	Works Ute - 2014 Colorado Single Cab	DA 996 (Was: DA9279)		0	0	0
	Vehicle	Works Ute	DA 993 (Was: DA9406)		0	0	0
	Vehicle	Works Ute - Tipper Chassis	Was DA9136 now DA995		0	0	0
	Vehicle	Works Ute - Cab Chassis	DA648		0	0	0
	Vehicle	Works Ute - Cab Chassis	Was DA10214 now DA994		0	0	0
	Vehicle	Quad Bike - Honda	DA8979		13,420	13,420	0
	Vehicle	Tractor - 2012 New Holland T5040	DA9781		0	0	0
	Vehicle	Ride-on Mower	DA10105	P070C	37,669	37,669	0
	Trailer	Ride-on Mower Trailer - 2012	DA9429	SV024	1,880	1,880	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
					52,969	52,969	0
11 4 4005	**Schedule 11 - Recreation Centre**						
	Vehicle	Manager	DA 563		0	0	0
					0	0	0
12 4 2001	**Schedule 12 - Transport**						
	Vehicle	Fuel Ute	DA8200		0	0	0
	Vehicle	Works Ute	DA588		27,546	27,546	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		44,160	44,160	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
					71,706	71,706	0
13 4 2003	**Schedule 13 - Building Control**						
	Vehicle	Principal Building Surveyor	DA8673		0	0	0
					0	0	0

Appendix - H

Budget Estimate
2023/24

DISPOSAL OF ASSETS

14 4 2003	**Schedule 14 - Administration Overheads**					
	Vehicle	CEO	0DA	0	0	0
	Vehicle	Director C&CS	DA10181	36,636	36,636	0
	Vehicle	Manager Development Services	DA004	0	0	0
	Vehicle	Manager IS	DA 9668	0	0	0
	Vehicle	Manager G&HR	008DA	23,220	23,220	0
	Vehicle	Manager CS	DA563	0	0	0
	Vehicle	Manager Financial Services	DA0	0	0	0
	Land	Lot 220 Charterhouse St		0	0	0
	Land	Reserve 39158		0	0	0
	Land	Lot 500 to Citygate & Admin Building		0	0	0
				59,856	59,856	0
14 4 4003	**Schedule 14 - Public Works Overheads**					
	Vehicle	Director D&DS	DA017	0	0	0
	Vehicle	Manager Operations	DA1314	0	0	0
	Vehicle	Princ Works Supervisor	DA613 (Was: DA8170)	0	0	0
	Vehicle	ETO	DA005	0	0	0
	Vehicle	ETO 4	NEW	0	0	0
	Vehicle	Manager - Assets	DA9295	0	0	0
	Vehicle	ECO	DA9376	0	0	0
	Vehicle	Devel Engineer	DA429	14,861	14,861	0
	Vehicle	Manager Assets	DA955	0	0	0
	Vehicle	Maintenance Coordinator	DA10091	23,220	23,220	0
				38,081	38,081	0
	TOTAL			**314,667**	**314,667**	**0**

Appendix - I

INSURANCE

Account Number		Cost Centre	Element Type	2023/24 Budget Estimate	Sundry Notes
				$	
	INSURANCE				
14 1 2006	**Insurance - Administration Overheads**				
	Public Liability Insurance			63,391	
	Business Interruption			0	
	Councillors & Officers Liability			10,213	
	Personal Accident			639	
	Fidelity / Fraud			660	
	Marine Cargo			308	
	Casual Hire			0	
	Loss of Gross Revenue			0	
	Sundry Additions			4,339	
	General Property			1,177	
	Misc Structures & Equipment			230	
	Cyber Liability			2,316	
	Travel			3,084	
	Crime			1,075	
	Library Books			1,439	
				1,960	
				90,833	
14 1 2040	**Insurance - Workers Compensation - Administration Overheads**				
	Workers Compensation	1.63%	of Total Payroll & Superannuation	192,684	
				192,684	
	Insurance - Bushfire				
J05018	Bushfire Brigade Insurance	026	3001	60,839	
				60,839	

Appendix - I

INSURANCE

Account Number		Cost Centre	Element Type	2023/24 Budget Estimate	Sundry Notes
				$	
	Insurance - Property & Buildings				
	Sch 7 - Health Administration				
J07001	Eaton Family Centre	300	3001	3,630	
	Sch 8 - Senior Citizens Centres				
J08001	Eaton Senior Citizens Centre	300	3001	0	Moved to Sch 11 - Library Sanford Way
	Sch 10 - Refuse Sites				
J10201	Banksia Road Refuse Site	300	3001	231	
J10203	Recycling Facility	300	3001	0	
	Sch 10 - Public Conveniences				
J10001	Eaton Foreshore Toilets	300	3001	261	
J10002	Watson St Toilets	300	3001	246	
J10003	Eaton Tennis Toilets	300	3001	0	
J10004	Ferguson Hall Toilets	300	3001	0	
J10005	Dardanup Oval Toilets	300	3001	215	
J10006	Burekup Tennis Toilets	300	3001	94	
J10007	Wellington Mills Toilets	300	3001	106	
J10008	Millbridge Toilets	300	3001	169	
J10009	Don Hewison Centre Toilets	300	3001	129	
J10020	Vandalism - Public Conveniences	300	3001	0	
	Sch 11 - Public Halls & Civic Centres				
J11001	Eaton Hall	300	3001	2,291	
J11002	Dardanup Hall	300	3001	4,090	
J11003	Burekup Hall	300	3001	3,104	
J11004	Ferguson Hall	300	3001	1,613	
J11005	Waterloo Hall	300	3001	442	
J11006	Dardanup Community Centre	300	3001	1,812	
J11007	Don Hewison Centre	300	3001	630	
J11008	CWA Hall	300	3001	507	
J11015	Vandalism - Halls	300	3001	0	
J11016	Graffiti Removal	300	3001	0	
J11017	Former Eaton Depot Building (Leased)	300	3001	524	

Appendix - I

INSURANCE

Account Number		Cost Centre	Element Type	2023/24 Budget Estimate	Sundry Notes
				$	
	Sch 11 - Libraries				
J11655	Eaton Community Library (Sanford Way)	300	3001	2,338	Reallocated from J08001
NEW	Eaton Community Library (New Admin Building)	300	3001	0	
	Sch 11 - Sporting Facilities				
J11050	Eaton Oval Club Rooms	300	3001	0	
J11051	Softball Association Club Rooms	300	3001	4,940	
J11052	Eaton Tennis & Basket Ball Courts & Rooms	300	3001	861	
J11053	Eaton Bowling Club	300	3001	7,916	
J11054	Dardanup Oval Club Rooms	300	3001	2,829	
J11055	Burekup Tennis Courts & Rooms	300	3001	481	
J11056	Dardanup Equestrian Centre	300	3001	1,726	
J11057	Glen Huon Club Room - Football	300	3001	4,847	
J11058	Glen Huon Change Rooms - Football	300	3001	3,613	
	Sch 11 - Recreation Centres				
J11405	Eaton Recreation Centre	063	3001	24,847	
	Sch 11 - Parks & Reserves				
J11200	Dardanup Oval	300	3001	166	
J11201	Eaton Oval	300	3001	1,539	
J11202	Glen Huon Oval	300	3001	0	
J11203	Burekup Oval	300	3001	307	
J11217	Eaton Foreshore	300	3001	2,603	
J11218	Millard Street	300	3001	20	
J11219	Watson Street	300	3001	366	
J11220	Lofthouse Avenue	300	3001	231	
J11221	Pratt Road Reserve	300	3001	615	
J11222	Parkridge Estate Reserves	300	3001	95	
J11223	Sindhi Close Park	300	3001	0	
J11224	Eaton Skate Park	300	3001	3,679	
J11279	Millbridge Gardens	300	3001	138	
J11287	Cadel Park - Millbridge	300	3001	0	
J11293	Millars Creek East - Millbridge	300	3001	42	
J11242	Skate Park - Burekup	300	3001	183	
J11252	Carramar Park	300	3001	445	
J11253	Don Hewison Centre Gardens	300	3001	195	
J11274	Sundry	300	3001	265	

Appendix - I

INSURANCE

Account Number		Cost Centre	Element Type	2023/24 Budget Estimate	Sundry Notes
				$	
	Sch 12 - Depots				
12 1 1009	Bridge Insurance			68,883	
	Sch 12 - Depots				
J12001	Dardanup Depot	300	3001	0	
J12002	Eaton Depot	300	3001	0	
J12004	Dardanup Depot - Martin Pelusey	300	3001	6,161	
	Sch 13 - Tourism				
J13001	Millars Creek Tourist Bay	300	3001	125	
J13002	Dardanup Tourist Bay	300	3001	92	
	Sch 14 - Administration Centres				
J14301	Administration Centre - Eaton	300	3001	12,605	
J14302	Dardanup Office	300	3001	2,998	
				176,248	

Appendix - I

INSURANCE

Account Number				Cost Centre	Element Type	2023/24 Budget Estimate	Sundry Notes
						$	
	Insurance - Vehicles						
	Sch 5 - Animal Control						
P012A	DA8222	Compliance	Senior Ranger 1	001	3024	411	
P017A	DA9287	Compliance	Ranger 2	001	3024	558	
	Sch 7 - Health Administration						
P021A	DA 9605	Compliance	PEHO	001	3024	319	
	Sch 8 - Community Development						
P015A	DA997	Compliance	MP&CE	001	3024	342	Was: 1CUW501
	Sch 10 - Town Planning						
P031A	DA10408	Compliance	DSD	001	3024	482	
P023A	DA 329	Compliance	PPO	001	3024	327	
P003A	DA 004	Executive	MDS	001	3024	425	
	Sch 11 - Recreation Centre						
P027A	DA 563	Executive	MRC	001	3024	359	
	Sch 13 - Building Control						
P014A	DA 8763	Compliance	PBS	001	3024	407	
	Sch 14 - Administration Overheads						
P001A	0 DA	CEO	CEO	001	3024	677	
P007A	DA10181	Executive	DCEO	001	3024	584	
P022A	DA 9668	Compliance	MIS	001	3024	425	
P026A	008DA	Compliance	MG&HR	001	3024	459	
P029A	DA0	Compliance	MFS	001	3024	358	
	Sch 14 - Public Works Overheads - Vehicles						
P008A	DA 017	Executive	DI	001	3024	0	
P002A	DA 955	Compliance	M Operations	001	3024	435	
P004A	DA 1314	Compliance	MIPD	001	3024	426	
P010A	DA 613	Compliance	PWS	001	3024	473	Was: DA8170
P011A	DA 005	Compliance	PP&ES	001	3024	413	
P020A	DA9376	Compliance	Dev Engin	001	3024	362	
P024A	DA 429	Compliance	Project Engin	001	3024	333	
P028A	DA 10091	Compliance	Manager Assets	001	3024	369	

Appendix - I

INSURANCE

Account Number			Cost Centre	Element Type	2023/24 Budget Estimate	Sundry Notes
					$	
	Sch 14 - Public Works Overheads - Sundry Plant					
P050A	N/A	Sundry Plant & Trailers	001	3024	6,600	
	Insurance - Vehicles					
	Allocated to Schedules					
	Parks & Gardens					
P073A	DA 994	Ute	001	3024	422	Was: DA10214
P059A	DA 9781	Tractor - Eaton	001	3024	1,225	
P064A	DA 996	Ute	001	3024	542	Was: DA9279
P066A	DA 8979	Quad Bike TRX500	001	3024	0	
P067A	DA 9219	Truck	001	3024	576	
P068A	DA 993	Ute	001	3024	220	Was: DA9406
P069A	DA 995	Ute	001	3024	401	Was: DA9136
P070A	DA 9429	Ride on Mower	001	3024	0	
P071A	DA 9581	Truck	001	3024	491	
P072A	DA 648	Ute	001	3024	182	
TBD	New	3t Truck	001	3024	0	
	Transport					
P053A	DA 988	Maintenance Storeperson	001	3024	378	Was: DA8514
P051A	DA 8200	Ute	001	3024	438	
P052A	DA 588	Ute	001	3024	374	
P054A	DA 9774	Grader	001	3024	1,913	
P055A	DA 698	Grader	001	3024	1,982	
P056A	DA 873	Loader	001	3024	3,512	
P057A	DA 628	Truck Water Tank (Asset 01945) sits on '	001	3024	1,026	
P058A	DA 325	Truck	001	3024	897	
P062A	DA 8457	Maintenance Truck	001	3024	896	
P065A	DA 9513	Maintenance Truck	001	3024	1,623	
P074A	DA 987	Mini Excavator	001	3024	557	Was: DA10440
P075A	DA 2833	Backhoe Loader	001	3024	1,270	
TBD	New	Road Sweeper	001	3024	0	
					34,469	

Appendix J

STAFF TRAINING & PROFESSIONAL DEVELOPMENT (from 2023/24)

Account Number	Description	2023/24 Budget Estimate
		$
05 1 3011	Schedule 5 - Ranger Services	6,817
07 1 4010	Schedule 7 - Health Administration	3,169
08 1 7008	Schedule 8 - Community Services	6,916
10 1 6013	Schedule 10 - Town Planning	15,898
11 1 4011	Schedule 11 - Recreation Centre - Administration	7,471
11 1 6010	Schedule 11 - Library - Eaton	4,767
13 1 3013	Schedule 13 - Building Services	3,089
14 1 2039	Schedule 14 - Administration Overheads - Executive	4,642
14 1 2038	Schedule 14 - Administration Overheads - Corporate & Governance	55,882
14 1 4017	Schedule 14 - Public Works - Administration	29,516
J14400	Schedule 14 - Public Works - Works	59,973
	TOTAL	**198,141**

Appendix K

ACCOMMODATION / TRAVEL

Account Number	Description	2023/24 Budget Estimate
		$
05 1 3012	Schedule 5 - Ranger Services	1,038
07 1 4009	Schedule 7 - Health Administration	472
08 1 7012	Schedule 8 - Community Services	1,054
10 1 6014	Schedule 10 - Town Planning	2,352
11 1 4035	Schedule 11 - Recreation Centre	1,241
11 1 6011	Schedule 11 - Library Services	787
13 1 3014	Schedule 13 - Building Services	456
14 1 2019	Schedule 14 - Administration Overheads - Executive	747
14 1 2041	Schedule 14 - Administration Overheads - Corporate & Governance	8,424
14 1 4016	Schedule 14 - Public Works Administration	4,114
	TOTAL	**20,685**

Appendix L
STAFF UNIFORMS

Account Number	Description		Full Time Equivalent Employees	$ / FTE	2023/24 Budget Estimate $
05 1 3006	**Schedule 5 - Ranger Services**				
	Annual Allowance	2023/24	4.60	$354	1,628
					1,628
07 1 4014	**Schedule 7 - Health Administration**				
	Annual Allowance	2023/24	2.00	$354	708
					708
08 1 7007	**Schedule 8 - Community Services**				
	Annual Allowance	2023/24	5.30	$354	1,876
					1,876
10 1 6010	**Schedule 10 - Town Planning**				
	Annual Allowance	2023/24	8.60	$354	3,044
					3,044
11 1 4012	**Schedule 11 - Recreation Centre - Administration**				
	Annual Allowance	2023/24	13.38	$354	4,737
					4,737
11 1 6009	**Schedule 11 - Library - Eaton**				
	Annual Allowance	2023/24	4.00	$354	1,416
					1,416
13 1 3010	**Schedule 13 - Building Services**				
	Annual Allowance	2023/24	1.90	$354	673
					673
14 1 2016	**Schedule 14 - Administration Overheads**				
	Annual Allowance	2023/24	38.40	$354	13,592
					13,592
14 1 4011	**Schedule 14 - Public Works - Administration**				
	Annual Allowance	2023/24	15.00	$177	2,655
					2,655
	TOTAL				**30,329**

Appendix M
SUMMARY - SALARIES & WAGES (including Superannuation)

		2023/24		
		Employees	Budget Estimate	Sundry Notes
		FTE	$	
	EXECUTIVE			
	EXECUTIVE	***1.80***	***338,392***	
	CORPORATE & GOVERNANCE SERVICES			
	CORPORATE & GOVERNANCE SERVICES	***36.60***	***3,849,969***	
	INFRASTRUCTURE SERVICES			
	INFRASTRUCTURE SERVICES	***42.00***	***3,797,550***	
	SUSTAINABLE DEVELOPMENT SERVICES			
	SUSTAINABLE DEVELOPMENT SERVICES	***39.78***	***3,830,644***	
	TOTAL	**120.18**	**11,816,555**	

Shire of Dardanup

2023/24

Schedule of Fees and Charges

2023/24
Schedule of Fees and Charges

Contents

	Page
Function 3 - General Purpose Income	
3.1 - Rates & Debtors	138
3.2 - Rates & Property Information Search Fees	138
Function 4 - Governance	
4.1 - Sale of Electoral Rolls (Removed)	139
4.2 - Minutes & Agendas	139
4.3 - Printing & Photocopying	139
4.4 - Freedom of Information	139
4.5 - Election Nomination Deposit Fee	139
Function 5 - Law, Order & Public Safety	
5.1 - Fire Prevention	140
5.2 - Animal Control - Dogs and Cats	140
5.3 - Animal Control - Cattle Impounding	144
5.4 - Abandoned Vehicles	145
5.5 - Abandoned Trolleys	145
Function 7 - Health	
7.1 - Licence	146
7.2 - Water Sampling	146
7.3 - Other Charges - Health	147
7.4 - Pet Meat	148
7.5 - Offensive Trades, Public Health, Food Hygiene	148
7.6 - Public Health	149
7.7 - Food Hygiene - Health	15

	Page
Function 10 - Community Amenities	
10.1 - Waste Management	151
- Waste Charges (Domestic, Recycling, FOGO)	151
- Refuse Site (Tip) Fees	152
- Recycling (Glass Only)	152
- Septic Tank Fees	152
10.2 - Town Planning & Regional Development	153
10.3 - Cemetery Fees & Charges	157
10.4 - Environment	158
Function 11 - Recreation & Culture	
11.1 - Public Halls, Buildings, Sports Pavilion	159
11.2 - Parks, Gardens & Reserves	161
11.3 - Eaton Recreation Centre	163
11.4 - Libraries	169
Function 12 - Transport	
12.1 - Special Plate Series	170
- Verge Inspection Fees	170
- Contribution to Works, Roads, Pathways	170
Function 13 - Economic Services	
13.1 - Caravan Parks & Camping Grounds	170
- Building Control	171
- Extractive Industries	172
Function 14 - Other Property & Services	
14.2 - Private Works	172
- Administration	173
- Events Application Fees	173
- Traffic Management Plan Preparation	173

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
FUNCTION 3 General Purpose Income												
3.1 Rates & Debtors												
3.1.1 Instalment Fee		X	31.1	2022	$ 42.00	$ 42.00	N	**$ 42.00**	**0321003**		**Regulatory**	Local Government Act 1995
3.1.2 Direct Debit Plan / Payment Arrangement (Annual Fee)		X	31.1	2022	$ 42.00	$ 42.00	N	**$ 42.00**	**0321003**		**Regulatory**	Local Government Act 1995
- State Government Rebate Recipients (i.e. Pensioner Concession, State Concession, WA Seniors Cardholders)					No Charge	No Charge	N	**No Charge**				
3.1.3 Rates Notice Re-issue		X	ATO Private Ruling		$ 12.00	$ 12.00	N	**$ 12.00**	**0321012**	0400		ATO Private Ruling
3.1.4 Dishonoured Payment Administration Fee		X	ATO Private Ruling		$ 17.00	$ 18.00	N	**$ 18.00**	**0321011**			ATO Private Ruling
3.1.5 Debt Recovery Costs		X	ATO Private Ruling		At Cost	At Cost	N	**At Cost**	**0321010**	0176		ATO Private Ruling
3.1.6 Administration Charge - Issue of Court Claim		X	ATO Private Ruling	2023	$ 142.00	$ 150.00	N	**$ 150.00**	**0321011**	0434		ATO Private Ruling / Charge of Debt Recovery
- Administration Charge - Court Filing Fees Plus Associated Travel Fees (as per Legal Fees incurred by Council)					$ -	$ 321.00	N	**$ 321.00**	**0321011**	0434		ATO Private Ruling / Charge of Debt Recovery
3.1.7 Administration Charge - Intention to Summons Letter		X	ATO Private Ruling	2023	At Cost	At Cost	N	**At Cost**	**0321011**	0434		ATO Private Ruling
3.1.8 Administration Charge - Lost / Damaged Library Book per book levied at invoice stage		X	ATO Private Ruling	2022	$ 7.50	$ 7.50	N	**$ 7.50**	**0321011**	0172		ATO Private Ruling
3.1.9 Interest imposed on the late payment of rates, fees, charges and service charges - Rates and Charges Arrears		X		2022	7.0%	11.0%	N	7.0%	**0321001**		**Regulatory**	Local Government Act 1995, S6.51, Waste Avoidance & Resource Recover Act 2007, S68
3.1.10 Interest imposed on Rates, Fees and Charges Instalments		X		2022	5.5%	5.5%	N	5.0%	**0321002**		**Regulatory**	Local Government Act 1995, S6.51, Waste Avoidance & Resource Recover Act 2007, S68
3.2 Rates & Property Information Search Fees												
3.2.1 Rates & Property Inquiry Charge		X	31.32, Section 81-10 (5) (a) GST Act	2023	$ 38.00	$ 40.00	N	**$ 40.00**	**0321012**	0400		Local Government Act 1995
3.2.2 Rates Inquiry and Orders & Requisitions		X	31.32	2023	$ 180.00	$ 187.00	N	**$ 187.00**	**0321012**	0400		Local Government Act 1995
3.2.3 Government Agency Rates Enquiry Fee		X		2023	$ 20.00	$ 21.00	N	**$ 21.00**	**0321012**	0400		Local Government Act 1995
3.2.4 Non Commercial Use Property Listing - Hard Copy	X			2023	$ 370.91	$ 386.36	Y	**$ 425.00**	**0321013**	0401		Rates Book - LGA 1995
3.2.7 Non Commercial Use Property Listing - Electronic	X			2023	$ 327.27	$ 340.00	Y	**$ 374.00**	**0321013**	0401		Rates Book - LGA 1995

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
FUNCTION 4 Governance												
4.1 Sale of Electoral Rolls												
4.1.1 NOT FOR SALE - OBTAIN VIA WA ELECTORAL COMMISSION ONLY												
4.2 Minutes & Agendas												
4.2.1 NOT FOR SALE - Available free to down load from council website		x	32.34/ATO Private Ruling		No Charge	No Charge	N	**No Charge**				Local Government Act 1995
4.3 Printing and Photocopying												
4.3.1 **Normal**												
A4 B/W	x			2023	$ 0.64	$ 0.91	Y	**$ 1.00**	**0422002**	0404		
A4 Colour	x			2023	$ 1.36	$ 1.59	Y	**$ 1.75**	**0422002**	0404		
A3 B/W	x			2023	$ 1.09	$ 1.36	Y	**$ 1.50**	**0422002**	0404		
A3 Colour	x			2023	$ 2.27	$ 2.50	Y	**$ 2.75**	**0422002**	0404		
A2 B/W Print	x			2023	$ 9.09	$ 10.00	Y	**$ 11.00**	**0422002**	0404		
A1 B/W Print	x			2023	$ 18.18	$ 20.00	Y	**$ 22.00**	**0422002**	0404		
4.3.2 **Own Paper Supplied**												
A4 B/W	x			2023	$ 0.45	$ 0.50	Y	**$ 0.55**	**0422002**	0404		
A4 Colour	x			2023	$ 0.91	$ 1.36	Y	**$ 1.50**	**0422002**	0404		
A3 B/W	x			2023	$ 1.36	$ 1.82	Y	**$ 2.00**	**0422002**	0404		
A3 Colour	x			2023	$ 1.82	$ 2.00	Y	**$ 2.20**	**0422002**	0404		
4.4 Freedom of Information												
4.6.1 FOI Application		x	ATO Private Ruling	Regulatory	$ 30.00	$ 30.00	N	**$ 30.00**	**0422003**		**Regulatory**	FOI Act 1992
4.6.2 FOI Investigation fee		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 FOI Photocopying (per copy)		x		Regulatory	$ 0.20	$ 0.20	N	**$ 0.20**	**0422003**		**Regulatory**	Per Copy (fee set under FOI Regs 1993)
4.5 Election Nomination Fees												
4.7.1 Election Nomination Deposit Fee		x			$ 80.00	$ 80.00	N	**$ 80.00**	**Muni/Trust - TN100**		**Regulatory**	Local Government (Elections) Regulations 1997 - Regulation 26(1)

(Appendix ORD: 12.4.1A)

General Description		GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
FUNCTION 5	**Law, Order & Public Safety**												
5.1 Fire Prevention													
5.1.1	Administration Fee (Arrange Fire Hazard Clearing)		x		2022	$ 120.00	$ 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		2022	$ 120.00	$ 120.00	N	**$ 120.00**	**0521002**			
5.1.3	Fire Hazard Prevention / Reduction Works for Non-Compliance with Order	x			2022	At Cost	At Cost	Y	**At Cost**	**0521001**			
5.2 Animal Control													
5.2.1	Dog Tag Replacement (Transfer In)		x	37.1/ATO Private Ruling	2022	$ 10.00	$ 10.00	N	**$ 10.00**	**0523005**			Dog Act 1976
5.2.2	Ranger Fee	x						Y	**At Cost**	**0523002**	0405		
5.2.3	**Poundage - Dogs**												
	Impounding / Release Fee (plus sustenance)		x	31.23/31.24	2023	$ 160.00	$ 165.00	N	**$ 165.00**	**0523006**			Oncost of charges set by City of Bunbury (MOU)
	Temporary Holding Fee		x		New 2023	$ -	$ 80.00	N	**$ 80.00**	**0523006**			Holding of dog (not impounded)
5.2.4	Sustenance (per day) - Dogs		x	ATO Private Ruling	2023	$ 33.00	$ 35.00	N	**$ 35.00**	**0523006**			Oncost of charges set by City of Bunbury (MOU)
5.2.5	Dog Surrender Fee/and or Euthanise (Voluntary)	x			2023	$ 181.82	$ 186.36	Y	**$ 205.00**	**0523007**			
5.2.6	Annual Inspection of Premises for Dangerous Dogs / Restricted Breeds		x	ATO Private Ruling	2023	$ 135.00	$ 140.00	N	**$ 140.00**	**0523003**			
5.2.7	**Kennel Licence and / or Dog Management Facility**												
	Application Fee		x	31.7	2017	$ 200.00	$ 200.00	N	**$ 200.00**	**0523005**	0131	**Regulatory**	Dog Act 1976 (Dogs Local Law 2014)
	Transfer of Kennel Licence and / or Dog Management Facility		x	ATO Private Ruling	2022	$ 110.00	$ 110.00	N	**$ 110.00**	**0523003**			ATO Private Ruling
	Annual Inspection and Renewals of Kennel and / or Dog Management Facility		x	ATO Private Ruling	2022	$ 130.00	$ 130.00	N	**$ 130.00**	**0523003**		**Regulatory**	ATO Private Ruling

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
Continued												
5.2.8 **Animal Control Traps -** (Guidelines form to be completed)												
Weekly Hire - No Charge		x		Reviewed 2022	No Charge	No Charge	N	**No Charge**				
Bond		x		Reviewed 2022	$ 150.00	$ 150.00	N	**$ 150.00**	**Muni/Trust - THIRE01**			Bond
5.2.9 Dog Microchip Database Update (by Council)	x			Reviewed 2022	$ 13.64	$ 13.64	Y	**$ 15.00**	**0523002**			Cost recovery fee from registered owner when Council is updating microchip details into company database on behalf of owner.
5.2.10 **Dog Registrations & Licences**												Dog Act 1976
Sterilised												
1 Year		x	31.7	2013	$ 20.00	$ 20.00	N	**$ 20.00**	**0523005**		**Regulatory**	Dog Regulations 2013
3 Years		x	31.7	2013	$ 42.50	$ 42.50	N	**$ 42.50**	**0523005**		**Regulatory**	Registration after 31st May 50%
Lifetime		x	31.7	2013	$ 100.00	$ 100.00	N	**$ 100.00**	**0523005**		**Regulatory**	
Pensioner - 1 Year (50% Concession)		x	31.7	2013	$ 10.00	$ 10.00	N	**$ 10.00**	**0523005**		**Regulatory**	Pensioner Concession 50% as defined per the Rates & Charges (Rebates and Deferments) Act 1992
Pensioner - 3 Years (50% Concession)		x	31.7	2013	$ 21.25	$ 21.25	N	**$ 21.25**	**0523005**		**Regulatory**	
Pensioner - Lifetime (50% Concession)		x	31.7	2013	$ 50.00	$ 50.00	N	**$ 50.00**	**0523005**		**Regulatory**	
Unsterilised												
1 Year - Unsterilised		x	31.7	2013	$ 50.00	$ 50.00	N	**$ 50.00**	**0523005**		**Regulatory**	Common Expiry 31st October
3 Years - Unsterilised		x	31.7	2013	$ 120.00	$ 120.00	N	**$ 120.00**	**0523005**		**Regulatory**	
Lifetime - Unsterilised		x		2013	$ 250.00	$ 250.00	N	**$ 250.00**	**0523005**		**Regulatory**	
Pensioner - 1 Year (50% Concession)		x	31.7	2013	$ 25.00	$ 25.00	N	**$ 25.00**	**0523005**		**Regulatory**	Pensioner Concession 50% as defined per the Rates & Charges (Rebates and Deferments) Act 1992
Pensioner - 3 Years (50% Concession)		x	31.7	2013	$ 60.00	$ 60.00	N	**$ 60.00**	**0523005**		**Regulatory**	
Pensioner - Lifetime (50% Concession)		x	31.7	2013	$ 125.00	$ 125.00	N	**$ 125.00**	**0523005**		**Regulatory**	
Pensioner Concession 50% (refer above fees)								**50%**				

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
Continued												
Droving/Tending Stock (working dog) Concession 25% of fee				2013			N	**25%**				
Guide Dog Nil				2013	Nil	Nil	N	**Nil**				
State Emergency Tracker Dog / Kept for purposes of the Crown		x			$ 1.00	$ 1.00	N	**Nil**	**0523005**			Dog Act 1976 s. 15 (4)
Declared Dangerous and Restricted Breed dogs		x		2013	$ 50.00	$ 50.00	N	**$ 50.00**	**0523005**			Dog Regulations 2013
Registration of Dog in an approved kennel establishment, per establishment		x		2013	$ 200.00	$ 200.00	N	**$ 200.00**	**0523005**			Dog Regulations 2013, r. 17 (3) 2. 9(g)
5.2.11 Application for More than Two Dogs		x	ATO Private Ruling	2023	$ 130.00	$ 140.00	N	**$ 140.00**	**0523003**			ATO Private Ruling
5.2.12 **Poundage - Cats**												
Impounding / Release Fee (plus sustenance)		x	31.23/31.24	2023	$ 160.00	$ 165.00	N	**$ 165.00**	**0523006**			Oncost of charges set by City of Bunbury (MOU)
Temporary Holding Fee		x		New 2023	$ -	$ 80.00	N	**$ 80.00**	**0523006**			Holding of cat (not impounded)
5.2.13 Cat Tag Replacement (Transfer In)		x	37.1/ATO Private Ruling	2022	$ 10.00	$ 10.00	N	**$ 10.00**	**0523008**			
5.2.14 Sustenance (per day) - Cats		x	ATO Private Ruling	2023	$ 33.00	$ 35.00	N	**$ 35.00**	**0523006**			Oncost of charges set by City of Bunbury (MOU)
5.2.15 Cat Surrender Fee/and or Euthanise (Voluntary)	x			2023	$ 181.82	$ 186.36	Y	**$ 205.00**	**0523007**			
5.2.16 Cat 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 database on behalf of owner.

(Appendix ORD: 12.4.1A)

	General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
5.2.17	**Cat Registrations & Licences**												
	1 Year - Sterilisation Compulsory		x		2013	$ 20.00	$ 20.00	N	**$ 20.00**	**0523008**		Regulatory	Fees per Cat Act 2011, Pt 2 Div 1, s. 9
	3 Year - Sterilisation Compulsory		x		2013	$ 42.50	$ 42.50	N	**$ 42.50**	**0523008**		Regulatory	Common Expiry 31st October
	Lifetime - Sterilisation Compulsory		x		2013	$ 100.00	$ 100.00	N	**$ 100.00**	**0523008**		Regulatory	Registration after 31st May 50%
	Breeders - Approval to Breed Cats (per breeding cat; male or female)		x		2013	$ 100.00	$ 100.00	N	**$ 100.00**	**0523008**		Regulatory	Cat Regulations 2012, Sched 3 Fees
	Pensioner - 1 Year - Sterilisation Compulsory (50% Concession)		x		2013	$ 10.00	$ 10.00	N	**$ 10.00**	**0523008**		Regulatory	Pensioner Concession 50% as
	Pensioner - 3 Years - Sterilisation Compulsory (50% Concession)		x		2013	$ 21.25	$ 21.25	N	**$ 21.25**	**0523008**		Regulatory	defined per the Rates & Charges
	Pensioner - Lifetime - Sterilisation Compulsory (50% Concession)		x		2013	$ 50.00	$ 50.00	N	**$ 50.00**	**0523008**		Regulatory	(Rebates and Deferments) Act 1992
	Pensioner Concession 50% of fee (refer above fees)				2013	$ -	$ -		**$ -**	**0523008**		Regulatory	
5.2.18	**Cat Management Facility**												
	Application Fee		x		Reviewed 2022	$ 200.00	$ 200.00	N	**$ 200.00**	**0523008**			Cat Act 2011, Pt 3 Div 3, s. 31
	Annual Inspection and Renewal of Cat Management Facility Licence		x		Reviewed 2022	$ 125.00	$ 125.00	N	**$ 125.00**	**0523008**		Regulatory	Cat Act 2011, Pt 3 Div 3, s. 31
	Transfer of Cat Management Licence Facility		x	ATO Private Ruling	2022	$ 110.00	$ 110.00	N	**$ 110.00**	**0523003**			ATO Private Ruling
5.2.19	Application for More than Two Cats		x		2023	$ 130.00	$ 140.00	N	**$ 140.00**	**0523003**			ATO Private Ruling

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
5.3 Animal Control - Cattle Impounding												
These fees vary from the schedule of fees and charges per the Local Government (Miscellaneous Provisions) Act 1960 and valid only after publication of notice in the Government Gazette.												
5.3.1 **Ranger Fees (per head)**												
Horse, mules, asses, camels, bulls or boars												
6am - 6pm weekdays		x	31.25	2017	$ 75.00	$ 75.00	N	**$ 75.00**	**0523006**			Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday		x	31.25	2017	$ 125.00	$ 125.00	N	**$ 125.00**	**0523006**			Local Government (Misc Prov) Act 1960
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs												
6am - 6pm weekdays		x	31.25	2017	$ 75.00	$ 75.00	N	**$ 75.00**	**0523006**			Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday		x	31.25	2017	$ 125.00	$ 125.00	N	**$ 125.00**	**0523006**			Local Government (Misc Prov) Act 1960
Wethers, ewes, lambs and goats												
6am - 6pm weekdays		x	31.25	2017	$ 75.00	$ 75.00	N	**$ 75.00**	**0523006**			Local Government (Misc Prov) Act 1960
6pm - 6am and weekend or Public Holiday		x	31.25	2017	$ 125.00	$ 125.00	N	**$ 125.00**	**0523006**			Local Government (Misc Prov) Act 1960
5.3.2 **Poundage Fees (per head)**												
Horse, mules, asses, camels, bulls or boars, above 2 years of age, per head												
First 24 Hours or Part Thereof		x	31.25	2017	$ 25.00	$ 25.00	N	**$ 25.00**	**0523006**			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
Horse, mules, asses, camels, bulls or boars, under 2 years of age, per head												
First 24 Hours or Part Thereof		x	31.25	2017	$ 25.00	$ 25.00	N	**$ 25.00**	**0523006**			Fee set under the Act Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs, per head												
First 24 Hours or Part Thereof		x	31.25	2017	$ 25.00	$ 25.00	N	**$ 25.00**	**0523006**			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
Wethers, ewes, lambs and goats, per head												
First 24 Hours or Part Thereof		x	31.25	2017	$ 15.00	$ 15.00	N	**$ 15.00**	**0523006**			Local Government (Misc Prov) Act 1960 Subsequent 24 hours refer to the above Act
5.3.3 **Sustenance Charges (per head, per 24 hours or part thereof)**												
All Stock		x		2017	$ 20.00	$ 20.00	N	**$ 20.00**	**0523006**			Local Government (Misc Prov) Act 1960
5.3.4 **Stock Control (per occasion)** Securing livestock in Private Property includes Travel and Transport > 3kms		x		2017	At Cost	At Cost	N	**At Cost**	**0523006**			Local Government Act 1995
5.4 Abandoned Vehicles												
5.4.1 Towing Fee (Vehicle)		x	ATO Private Ruling	2023	$ 175.00	$ 180.00	N	**$ 180.00**	**0524002**			ATO Private Ruling
5.4.2 Towing - Administration Fee		x	ATO Private Ruling	2023	$ 60.00	$ 65.00	N	**$ 65.00**	**0524002**			ATO Private Ruling
5.4.3 Storage fee up to 60 days (per day)		x	ATO Private Ruling	2015	$ 15.00	$ 15.00	N	**$ 15.00**	**0524002**			ATO Private Ruling/S.3.40 LG Act
5.5 Abandoned Trolleys												
5.5.1 Initial Impounding of Abandoned Trolley		x	ATO Private Ruling	2023	$ 60.00	$ 65.00	N	**$ 65.00**	**0524002**			ATO Private Ruling
5.5.2 Daily Pound Fee for Abandoned Trolley, per trolley per day		x	ATO Private Ruling	2014	$ 10.00	$ 10.00	N	**$ 10.00**	**0524002**			ATO Private Ruling Local Law, Activities in Thoroughfares… 3.6

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
FUNCTION 7 Health												
7.1 Licence												
7.1.1 **Stall Holders**												
Licence (on application & renewal)		X	Div 31.8/6.16 LGA	2023	$ 80.00	$ 85.00	N	**$ 85.00**	**0724003**	0130		Local Government Act 1995
Per Day		X	31.8	2022	$ 10.00	$ 10.00	N	**$ 10.00**	**0724003**	0130		Local Government Act 1995
Per Week		X	31.8	2022	$ 25.00	$ 25.00	N	**$ 25.00**	**0724003**	0130		Local Government Act 1995
per Month		X	31.8	2023	$ 50.00	$ 60.00	N	**$ 60.00**	**0724003**	0130		Local Government Act 1995
Per Year		X	31.8	2023	$ 150.00	$ 155.00	N	**$ 155.00**	**0724003**	0130		Local Government Act 1995
7.1.2 **Traders**												
Licence (on application & renewal)		X	31.8	2023	$ 80.00	$ 85.00	N	**$ 85.00**	**0724003**	0130		Local Government Act 1995
Per Day		X	31.8	2022	$ 10.00	$ 10.00	N	**$ 10.00**	**0724003**	0130		Local Government Act 1995
Per Week		X	31.8	2022	$ 25.00	$ 25.00	N	**$ 25.00**	**0724003**	0130		Local Government Act 1995
per Month		X	31.8	2023	$ 50.00	$ 60.00	N	**$ 60.00**	**0724003**	0130		Local Government Act 1995
Per Year		X	31.8	2023	$ 150.00	$ 155.00	N	**$ 155.00**	**0724003**	0130		Local Government Act 1995
7.1.3 **Hawker**												
Application		X	31.8	2023	$ 80.00	$ 85.00	N	**$ 85.00**	**0724003**	0130		Local Government Act 1995
Renewal		X	31.8	2023	$ 80.00	$ 85.00	N	**$ 85.00**	**0724003**	0130		Local Government Act 1995
7.2 Water Sampling												
7.2.1 Water Sampling (per annum)	X		Taxable under Section 9-5	2023	$ 113.64	$ 118.18	Y	**$ 130.00**	**0724002**			

(Appendix ORD: 12.4.1A)

General Description		GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
7.3 Other Charges - Health													
7.3.1	Liquor Licence (Section 39 Certificates)		x	ATO Private Ruling	2022	$ 73.00	$ 73.00	N	**$ 73.00**	**0724003**			Cost updated to recover costs to organisation
7.3.2	Application for Registration of Lodging House		x		2022	$ 120.00	$ 120.00	N	**$ 120.00**	**0724003**			Health Local Laws 2000 & Health (Misc. Prov.) Act 1911
7.3.3	Application for Exemption to Noise Regulations (Section 18)		x			$ 1,000.00	$ 1,000.00	N	**$ 1,000.00**	**0724003**			Environmental Protection (Noise) Reg 18 (6) (b)
7.3.4	Use of Noise Meter During Event - $/day or part thereof		x	ATO Private Ruling		$ 182.00	$ 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 **CEO to estimate the cost of conducting the assessment*
	(Fee determined by CEO)								***Fee determined by CEO**				
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
7.3.10	Application for Exemption to Noise Regulations (Reg. 18) - Late Fee		x		2015	$ 250.00	$ 250.00	N	**$ 250.00**	**0724003**			EPN Regs 1997
7.3.11	Application for Exemption to Noise Regulations (Reg. 18) - Noise monitoring fee		x		2015	At Cost	At Cost	N	**At Cost**	**0724003**			EPN Regs 1997
7.3.12	Fee for cost of assessment & processing Reg. 19B (Noise Reg.) application up-to		x		2015	* Up to $15,000	* Up to $15,000	N	*** Up to $15,000**	**0724003**			EPN Regs 1997 **CEO to estimate the cost of assessing and processing the application*
	(Fee determined by CEO)								***Fee determined by CEO**				
7.3.13	Application for Notifiable Event under Reg. 19D (Noise Reg.) - Late fee		x		2015	$ 500.00	$ 500.00	N	**$ 500.00**	**0724003**			EPN Regs 1997
7.3.14	Application for Exemption to Noise Regulations (Reg. 19D) - Noise monitoring fee		x		2015	At Cost	At Cost	N	**At Cost**	**0724003**			EPN Regs 1997
7.3.15	Application for hairdresser / skin penetration		x		2023	$ 120.00	$ 125.00	N	**$ 125.00**	**0724003**			Local Government Act 1995
7.3.16	Permit to consume alcohol		x		2022	$ 20.00	$ 20.00	N	**$ 20.00**	**0724003**			Local Government Act 1995
7.3.17	Application for Keeping of Animals		x		New 2023	$ -	$ 125.00	N	**$ 125.00**	**0724003**			Health Local Laws 2000 and Local Government Act 1995

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
7.4 Pet Meat - Health												
N/A												
7.5 Offensive Trades (Fees) - Health												
7.5.1 Slaughterhouses		x	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.2 Piggeries		x	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.3 Artificial Manure Depots		x	31.13	2011	$ 211.00	$ 211.00	N	**$ 211.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.4 Bone Mills		x	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.5 Places for storing, drying or preserving bones		x	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.6 Fat melting, fat extracting or tallow melting establishments												
7.5.6A Butcher shop and similar		x	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.6B Larger Establishments		x	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.7 Blood Drying		x	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.8 Gut scraping, preparation of sausage skins		x	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.9 Fellmongeries		x	31.13	2011	$ 171.00	$ 171.00	N	**$ 171.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.10 Manure Works		x	31.13	2011	$ 211.00	$ 211.00	N	**$ 211.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.11 Fish curing establishments		x	31.13	2011	$ 211.00	$ 211.00	N	**$ 211.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.12 Laundries, Drycleaning establishments		x	31.13	2011	$ 147.00	$ 147.00	N	**$ 147.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
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

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
7.5 Offensive Trades (Fees) - Health												
7.5.16 Poultry Processing establishments		x	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.17 Poultry Farming		x	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.18 Rabbit Farming		x	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.19 Fish processing establishments		x	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.20 Shellfish and Crustacean processing establishments		x	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.5.21 Any other offensive trade not specified		x	31.13	2011	$ 298.00	$ 298.00	N	**$ 298.00**	**0724003**		Regulatory	Health (Offen. Trade Fees) Reg. 1976
7.6 Public Building - Health												
7.6.1 Fee equal to the cost of considering the application up to Standard Fee - 2 (two) hours PEHO		x	31.13	2011	$ 871.00	$ 871.00	N	**$ 871.00**	**0724003**			Health (Miscellaneous Provisions) Act 1911 Health (Public Build.) Reg. 1992
7.7 Food Hygiene - Health												
7.7.1 ***Food Act 2008***												
Food Premises Notification Fee		x	31.13	2023	$ 80.00	$ 85.00	N	**$ 85.00**	**0724003**			Food Premises - Food Act 2008
High Risk Food Premises Registration / Assessment Fee		x	31.13	2023	$ 270.00	$ 280.00	N	**$ 280.00**	**0724003**			Food Act 2008 & Local Government Act 1995
Medium Risk Food Premises Registration / Assessment Fee		x	31.13	2023	$ 215.00	$ 220.00	N	**$ 220.00**	**0724003**			
Low Risk Food Premises Registration / Assessment Fee		x	31.13	2023	$ 115.00	$ 120.00	N	**$ 120.00**	**0724003**			Food Act 2008 & Local Government Act 1995
Very Low Risk Food Premises Registration / Assessment Fee		x	31.13	2023	$ 55.00	$ 60.00	N	**$ 60.00**	**0724003**			

(Appendix ORD: 12.4.1A)

General Description		GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
7.7.2	Annual Food Business Fee (Annual Fee)												
	High Risk		X	Regulatory	2023	$ 200.00	$ 205.00	N	**$ 205.00**	**0724003**			Food Act 2008 & Local Government Act 1995
	Medium Risk		X	Regulatory	2023	$ 150.00	$ 155.00	N	**$ 155.00**	**0724003**			Food Act 2008 & Local Government Act 1995
	Multiple Food Area Premises		X	Regulatory	2023	Max $ 550.00	Max $ 560.00	N	**Max $560.00**	**0724003**			
	Low Risk		X	Regulatory	2023	$ 100.00	$ 105.00	N	**$ 105.00**	**0724003**			Food Act 2008 & Local Government Act 1995
	Family Day Care		X	Regulatory	2023	$ 100.00	$ 105.00	N	**$ 105.00**	**0724003**			Food Act 2008 & Local Government Act 1995
7.7.3	Settlement enquiry of a Food Business		X	31.13	2022	$ 73.00	$ 73.00	N	**$ 73.00**	**0724003**			Food Act 2008 & Local Government Act 1995

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
FUNCTION 10 Community Amenities												
10.1 Waste Management												
10.1.1 **Waste Charges**												
Standard Service - General Waste/Domestic 3 Bin System (Compulsory Service 140l Domestic, 240l Recycling, 240l FOGO)		x	31.14	2023	$ 246.00	$ 261.00	N	**$ 261.00**	**1021004**			Waste Avoidance & Resource
Option 1 - Alternative Service - Lid Swap - 240l General Waste/Domestic, 240l Recycling, 140l FOGO		x		2023	$ 246.00	$ 261.00	N	**$ 261.00**	**1021004**			Waste Avoidance & Resource
Option 2 - Alternative Service – General Waste/Domestic (240l bin replacing the existing 140l bin) ie 3 Bin Collection - All 240l		x		2023	$ 250.00	$ 265.00	N	**$ 265.00**	**1021008**			Waste Avoidance & Resource
Additional Standard Service - General Waste/Domestic 3 Bin System (Compulsory Service 140l Domestic, 240l Recycling, 240l FOGO)		x	ATO Private Ruling	2023	$ 246.00	$ 261.00	N	**$ 261.00**	**1021008**			Recovery Act 2007
Domestic 2 Bin System (Compulsory Service 240l General Waste/Domestic, 240l Recycling Only) - Bethanie and Identified Rural Properties Only		x		2023	$ 224.00	$ 239.00	N	**$ 239.00**	**1021008**			Retaining Current Bin Sizes and Frequencies
Additional Service - General Waste/Domestic 140l		x	ATO Private Ruling	2022	$ 45.00	$ 45.00	N	**$ 45.00**	**1021008**			ATO Private Ruling
Additional Service – General Waste/Domestic 240l		x		2021	$ 75.00	$ 75.00	N	**$ 75.00**	**1021008**			
Additional Service - Recycling 240l		x	ATO Private Ruling	2022	$ 55.00	$ 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	$ 120.00	$ 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	$ 195.00	$ 195.00	N	**$ 195.00**	**1021010**			Cash Receipt
Additional Services FOGO Waste 240l - Once Off setup fee		x		2022	$ 80.00	$ 80.00	N	**$ 80.00**	**1021010**			Cash Receipt
Additional Services Recycling 240l - Once Off setup fee		x		2022	$ 80.00	$ 80.00	N	**$ 80.00**	**1021010**			Cash Receipt
Additional Services General Waste/Domestic 240l - Once Off setup fee		x		2022	$ 115.00	$ 115.00	N	**$ 115.00**	**1021010**			Cash Receipt
Additional Service - General Waste/Domestic 140l once off set up fee		x			$ 115.00	$ 115.00	N	**$ 115.00**	**1021010**			Cash Receipt
Contamination Fee - FOGO bin (charged each time additional action is required)		x		2022	$ 50.00	$ 50.00	N	**$ 50.00**	**1021010**			Cash Receipt

(Appendix ORD: 12.4.1A)

	General Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
10.1.2	**Tipping Fees**												
	Domestic Refuse - Ute	x			2023	$ 14.55	$ 22.73	Y	**$ 25.00**	**1021006**	0407		
	Small Trailers - not exceeding 1.8m x 1.2m	x			2023	$ 19.09	$ 31.82	Y	**$ 35.00**	**1021006**	0407		Local Government Act 1995
	Large Trailer - Incl Dual Axle, Float, Trailers with sides exceeding 500mm	x			2023	$ 28.18	$ 45.45	Y	**$ 50.00**	**1021006**	0407		
	240L Bin (Wheelie Bin)	x			2023	$ 4.55	$ 11.82	Y	**$ 13.00**	**1021006**	0407		
	140L Bin (Wheelie Bin)				New 2023	$ -	$ 8.18	Y	**$ 9.00**	**1021006**	0407		**New Fee**
	Domestic Greenwaste (1.8m x 1.2m trailer)	x			2023	$ 14.55	$ 18.18	Y	**$ 20.00**	**1021006**	0407		
	Domestic Greenwaste (Dual Axle Trailer or larger)	x			2023	$ 19.09	$ 27.27	Y	**$ 30.00**	**1021006**	0407		
	Refrigeration / Air Conditioner (each)	x			2023	$ 14.55	$ 18.18	Y	**$ 20.00**	**1021006**	0407		**per item**
	Mattresses (each)	x			2023	$ 14.55	$ 50.00	Y	**$ 55.00**	**1021006**	0407		**per item**
	Car Tyres - each	x			2023	$ 7.27	$ 9.09	Y	**$ 10.00**	**1021006**	0407		
	Car Tyres on Rims - each	x			2023	$ 10.00	$ 13.64	Y	**$ 15.00**	**1021006**			**per item**
						$ -	$ -						
	Domestic Waste - Tip Pass - 20 x 240L Bin	x			2023	$ 60.00	$ 62.00	Y	**$ 68.00**	**1021006**	0407		
	Domestic Waste - Tip Pass - 10 x Trailer (1.8m x 1.2m)	x			2023	$ 150.00	$ 156.00	Y	**$ 172.00**	**1021006**	0407		
						$ -	$ -						
	Construction and Demolition Waste (Per Trailer)	x			New 2023	$ -	$ 13.64	Y	**$ 15.00**	**1021006**	0407		
	E-waste (per large item) / Small items Free	x			New 2023	$ -	$ 9.09	Y	**$ 10.00**	**1021006**	0407		
	Scrap Steel (clean)				2023	$ 2.73	$ 4.55	Y	**$ 5.00**	**1021006**	0407		
	Waste from Local Community Events								NO CHARGE - Upon written application to Chief Executive Officer				
10.1.3	**Recycling**												
	Glass Only (per 240l)	x			2023	$ 4.55	N/A	Y	**N/A**	**1021006**	0407		
	Contracts - Can be negotiated with waste collection contractors via negotiations with the Chief Executive Officer or the Chief Executive Officers representative.												
10.1.4	**Septic Tank Fees**												
	Application		x	31.28	2009	$ 118.00	$ 118.00	N	**$ 118.00**	**1022002**		Regulatory	Health (Miscellaneous Provisions) Act 1911
	Permit to use an apparatus		x		2009	$ 118.00	$ 118.00	N	**$ 118.00**	**1022002**		Regulatory	Health Regulations (Treat of Sewage) 1974
	Inspection		x	ATO Private Ruling	2023	$ 100.00	$ 105.00	N	**$ 105.00**	**1022002**			ATO Private Ruling
	Search Fee - Septic Tanks		x	31.32	2022	$ 20.00	$ 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

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
10.2 Town Planning & Regional Development												
10.2.1 Development Applications												
$1 - $50,000		x	31.31		$ 147.00	$ 147.00	N	**$ 147.00**	**1026003**	0135		
$50,001 - $500,000		x	31.31		0.32%	0.32%	N		**1026003**	0135		**$1,700 + 0.257% for every $1 in excess of $500,000**
$500,001 - $2,500,000		x	31.31		see comments	see comments	N		**1026003**	0135		**$7,161 + 0.206% for every $1 in excess of $2.5 million**
$2,500,001 - $5,000,000		x	31.31		see comments	see comments	N		**1026003**	0135		**$12,633 + 0.123% for every $1 in excess of $5 million**
$5,000,001 - $21,500,000		x	31.31		see comments	see comments	N		**1026003**	0135		
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 -**		Regulatory	Fees per Schedule 1 - Fees and Applications Planning & Development (Development Assessment Panels) Regs 2011

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
10.2.2 Development Applications - Extractive Industry		x	31.31		$ 739.00	$ 739.00	N	**$ 739.00**	**1026003**	0135		
Determining a Extractive Industries development application has commenced or been carried out		x	31.31		see comments	see comments	N	**see comments**	**1026003**	0135		**$739 plus, $1,478 as penalty**
10.2.3 Subdivision Clearance												
1 - 5 Lots		x	31.31		$ 73.00	$ 73.00	N	**$ 73.00**	**1026003**	0135		**per lot**
5 - 195 Lots		x	31.31		see comments	see comments	N		**1026003**	0135		**$73 per lot for the first 5 lots and then $35 per lot**
More than 195 lots		x	31.31		$ 7,393.00	$ 7,393.00	N	**$ 7,393.00**	**1026003**	0135		
10.2.4 Home Occupation												
- Initial Fee		x	31.3		$ 222.00	$ 222.00	N	**$ 222.00**	**1026003**	0135		
- Initial Application where home occupation has commenced		x	31.3		see comments	see comments	N	**see comments**	**1026003**	0135		**$222 plus $444 penalty**
10.2.5 Change of Use		x	31.31		$ 295.00	$ 295.00	N	**$ 295.00**	**1026003**	0135		
- where change has commenced or been carried out		x	32.33		see comments	see comments	N	**see comments**	**1026003**	0135		**$295 plus $590 penalty**
10.2.6 Town Planning Scheme Amendments & Structure Plans												Fee set by Planning & Development Act 2005
Structure Plans - Including all Advertising Charges and 50% refundable if not advertised; OR		x	31.31	2023	$ 5,175.00	$ 5,380.00	N	**$ 5,380.00**	**1026003**	0135	Regulatory Regulatory	
Structure Plans - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		x	31.31	Reviewed 2023	At Cost	At Cost	N	**At Cost**	**1026003**	0135	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

Fees Calculated & applied in accordance with Part 7 of the Planning and Development Regulations 2009. Fees to be paid prior to consideration by Council

General	Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
Continued	Modifications to Structure Plan (Post Approval)		X	31.31	2023	$ 1,725.00	$ 1,795.00	N	**$ 1,795.00**	**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	2023	$ 2,070.00	$ 2,150.00	N	**$ 2,150.00**	**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	2023	$ 4,140.00	$ 4,300.00	N	**$ 4,300.00**	**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		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
Continued	Complex Amendments - Including all Advertising Charges and 50% refundable if not advertised; OR		X		2023	$ 5,175.00	$ 5,380.00	N	**$ 5,380.00**	**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

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
Complex Amendments - At Cost (Applicant has Option to Pay Fees in Accordance with Planning & Development Regs 2009)		X		Reviewed 2022	At Cost	At Cost	N	**At Cost**	**1026003**	0135	**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		2023	$ 1,035.00	$ 1,075.00	N	**$ 1,075.00**	**1026003**	0135	**Regulatory**	Includes all Advertising Charges
Modifications to Local Development Plan once approved		X		2023	$ 345.00	$ 360.00	N	**$ 360.00**	**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		2023	$ 440.00	$ 550.00	N	**$ 550.00**	**1026005**	0045	**Regulatory**	
Advertising - Sign		X		2021	At Cost	At Cost	N	**COST + 10%**	**1026005**	0045	**Regulatory**	
Postage		X			At Cost	At Cost	N	**COST + 10%**	**1026005**		**Regulatory**	
Rural Numbering Sign		X		2023	$ 45.45	$ 60.00	N	**$ 60.00**	**1026005**		**Regulatory**	
10.2.7 Council Report (for Other Matters)		X		2023	$ 240.00	$ 250.00	N	**$ 250.00**	**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. Fee updated in accordance with item 5A of the Planning and Development Regulations
Cancelling Development Approval or Removal of Caveat		X		2021	$ 73.00	$ 73.00	N	**$ 73.00**	**1026003**			
10.2.10 Extension to Term of Approval		X	ATO Private Ruling	2011	$ 110.00	$ 110.00	N	**$ 110.00**	**1026003**			ATO Private Ruling

(Appendix ORD: 12.4.1A)

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10.3 Cemetery Fees & Charges												
10.3.1 **Interments**												
Interment of Adult	x			2015	$ 1,090.91	$ 1,090.91	Y	**$ 1,200.00**	**1027003**	0409		Note: no charge for plot fees
Still Borns	x			2014	$ 318.18	$ 318.18	Y	**$ 350.00**	**1027003**	0409		
Children under 7 years	x			2014	$ 500.00	$ 500.00	Y	**$ 550.00**	**1027003**	0409		
Placement of cremated ashes	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			2023	$ 181.82	$ 272.73	Y	**$ 300.00**	**1027003**	0409		
Extras												
Without due notice	x			2015	$ 272.73	$ 272.73	Y	**$ 300.00**	**1027003**	0409		
Not usual hours	x			2010	$ 454.55	$ 454.55	Y	**$ 500.00**	**1027003**	0409		
Public Holidays	x			2010	$ 454.55	$ 454.55	Y	**$ 500.00**	**1027003**	0409		
Saturdays	x			2010	$ 454.55	$ 454.55	Y	**$ 500.00**	**1027003**	0409		
Sundays	x			2010	$ 454.55	$ 454.55	Y	**$ 500.00**	**1027003**	0409		
10.3.2 **Plot Fees**												
1.8m x 2.75m	x			2023	Free of Charge	$ 636.36	Y	**$ 700.00**	**1027003**	0409		
Extras												
First additional 30 cm	x			2023	Free of Charge	$ 181.82	Y	**$ 200.00**	**1027003**	0409		
Second additional 30 cm	x			2023	Free of Charge	$ 181.82	Y	**$ 200.00**	**1027003**	0409		
Third additional 30cm	x			2023	Free of Charge	$ 181.82	Y	**$ 200.00**	**1027003**	0409		
` 10.3.3 **Reopening Fees and Charges**												
Reopening	x			2023	$ 681.82	$ 909.09	Y	**$ 1,000.00**	**1027003**	0409		
Removing grass / kerbing etc if necessary (per hour)	x				At Cost	At Cost	Y	**At Cost**	**1027003**	0409		
Exhumation	x			2023	$ 909.09	$ 1,363.64	Y	**$ 1,500.00**	**1027003**	0409		
10.3.4 **Niche Wall**												
Reservation for Placement	x			2014	$ 181.82	$ 181.82	Y	**$ 200.00**	**1027003**	0409		
Placement in single niche including bronze plaque and standard inscription	x			2015	$ 409.09	$ 409.09	Y	**$ 450.00**	**1027003**	0409		
Placement in double niche including bronze plaque and standard inscription	x			2015	$ 454.55	$ 454.55	Y	**$ 500.00**	**1027003**	0409		
Placement in double niche including second inscription for double niche plaque	x			2015	$ 409.09	$ 409.09	Y	**$ 450.00**	**1027003**	0409		
10.3.5 **Rose Garden**												
Reservation for Placement	x			2023	$ 181.82	$ 272.73	Y	**$ 300.00**	**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			2023	$ 454.55	$ 545.45	Y	**$ 600.00**	**1027003**	0409		
Second placement including plaque and standard inscription	x			2015	$ 409.09	$ 409.09	Y	**$ 450.00**	**1027003**	0409		

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
10.3.6 **Miscellaneous**												
Undertakers Licence - Annual		X	31.4 / ATO Ruling	2015	$ 200.00	$ 200.00	N	**$ 200.00**	**1027004**	0132		LGA 1995 & Cemeteries Act 1986
Undertakers Licence - per burial		X	31.4 / ATO Ruling	2023	$ 30.00	$ 100.00	N	**$ 100.00**	**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	2023	$ 50.00	$ 500.00	N	**$ 500.00**	**1027004**	0132		LGA 1995 & Cemeteries Act 1986
Transfer or Copy of Grant of Right of Burial		X	31.4 / ATO Ruling	2023	$ 25.00	$ 50.00	N	**$ 50.00**	**1027004**	0132		LGA 1995 & Cemeteries Act 1986
Renewal of Grant of Right of Burial		X	31.4 / ATO Ruling	2023	$ 100.00	$ 250.00	N	**$ 250.00**	**1027004**	0132		LGA 1995 & Cemeteries Act 1986
10.4 Environment												
10.4.1 **Nil**												

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
FUNCTION 11 Recreation & Culture												
11.1 Public Halls & Civic Centres												
11.1.1 **Don Hewison Centre (Hall & Grounds)**												
Building Leased												
11.1.2 **Dardanup Hall**												
Complete Facility												
Concessional / Hr (Registered Non Profit, Charitable organisations)	x			2022	$ 43.64	$ 43.64	Y	**$ 48.00**	**1121014**	0411		
Day time hire / Hr	x			2022	$ 56.36	$ 56.36	Y	**$ 62.00**	**1121014**	0411		
- Complete Evening (6pm - 11pm)	x			2022	$ 286.36	$ 286.36	Y	**$ 315.00**	**1121014**	0411		**5 hrs**
- Complete Day (8am - 6pm)	x			2022	$ 554.55	$ 554.55	Y	**$ 610.00**	**1121014**	0411		**10 hrs**
- Complete Day & Night (8am - 11pm)	x			2022	$ 831.82	$ 831.82	Y	**$ 915.00**	**1121014**	0411		**15 hrs**
- Half Day (noon - 6pm)	x			2022	$ 338.18	$ 338.18	Y	**$ 372.00**	**1121014**	0411		**6 hrs**
- Half Day & Night (noon - 11pm)	x			2022	$ 620.00	$ 620.00	Y	**$ 682.00**	**1121014**	0411		**11 hrs**
Lessor Hall or Main Hall (& Kitchen) - Dardanup Only												
Concessional / Hr (Registered Non Profit, Charitable organisations)	x			2022	$ 21.82	$ 21.82	Y	**$ 24.00**	**1121014**	0411		
Day time hire / Hr	x			2022	$ 28.18	$ 28.18	Y	**$ 31.00**	**1121014**	0411		
- Complete Evening (7pm - 11pm)	x			2022	$ 140.91	$ 140.91	Y	**$ 155.00**	**1121014**	0411		**5 hrs**
- Complete Day (8am - 6pm)	x			2022	$ 281.82	$ 281.82	Y	**$ 310.00**	**1121014**	0411		**10 hrs**
- Complete Day & Night (8am - 11pm)	x			2022	$ 422.73	$ 422.73	Y	**$ 465.00**	**1121014**	0411		**15 hrs**
- Half Day (noon - 6pm)	x			2022	$ 169.09	$ 169.09	Y	**$ 186.00**	**1121014**	0411		**6 hrs**
- Half Day & Night (noon - 11pm)	x			2022	$ 310.00	$ 310.00	Y	**$ 341.00**	**1121014**	0411		**11 hrs**
11.1.3 **Other Halls**												
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			2022	$ 21.82	$ 21.82	Y	**$ 24.00**	**1121014**	0411		
- Day time hire / Hr	x			2022	$ 28.18	$ 28.18	Y	**$ 31.00**	**1121014**	0411		

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
11.1.4 **Bonds**												
Key Bond		x		Reviewed 2022	$ 40.00	$ 40.00	N	**$ 40.00**	**Muni/Trust System - TKEY**			Bonds
Hall Bond - Events/Weddings/Birthday Parties		x		Reviewed 2022	$ 1,000.00	$ 1,000.00	N	**$ 1,000.00**	**Muni/Trust System - THIRE02**			
Hall Bond - Commercial Use		x		Reviewed 2022	$ 500.00	$ 500.00	N	**$ 500.00**	**Muni/Trust System - THIRE02**			Commercial Use
Hall Bond - Community Use/Groups		x		Reviewed 2022	$ 250.00	$ 250.00	N	**$ 250.00**	**Muni/Trust System - THIRE02**			Community Use/Groups
Dardanup Community Centre (rear section only)		x		Reviewed 2022	$ 500.00	$ 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
11.1.5 **Cleaning**												
Use of Council Cleaners	x				At Cost	At Cost	Y	**(cost+O/H) + GST**	**1121002**			
11.1.6 **Eaton Sports Pavilion Hire / Glen Huon Change Rooms Hire**												
Eaton Sports Pavilion (excludes Change Rooms)												
Eaton Sports Pavilion - Seasonal Charge	x			2022	$ 3,000.00	$ 3,000.00	Y	**$ 3,300.00**	**1121015**			
Eaton Sports Pavilion - Occasional Use/Daily Hire Per Hour	x			2022	$ 68.18	$ 68.18	Y	**$ 75.00**	**1121015**			
Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	x			2022	$ 54.55	$ 54.55	Y	**$ 60.00**	**1121015**			
Glen Huon Change Rooms												
Glen Huon Change Rooms - Seasonal Charge	x			2022	$ 2,000.00	$ 2,000.00	Y	**$ 2,200.00**	**1121015**			
Glen Huon Change Rooms - Occasional Use/Daily Hire Per Hour	x			2022	$ 50.00	$ 50.00	Y	**$ 55.00**	**1121015**			
Concessional / Hr (Registered Non Profit, Charitable organisations) - Per Hour	x			2022	$ 40.91	$ 40.91	Y	**$ 45.00**	**1121015**			
Bond (Seasonal Hire, Events, User Agreements)		x		2022	$ 500.00	$ 500.00	N	**$ 500.00**	**Muni/Trust System - THIRE02**			

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
11.2 Parks, Gardens and Reserves												
11.2.1 **Glen Huon Oval (Use of Oval)**												
Bunbury Softball Assoc	x				LEASE	LEASE			**1123003**	0254		
Glen Huon Oval - Seasonal Charge	x			2022	$ 2,000.00	$ 2,000.00	Y	**$ 2,200.00**	**1123003**			
Glen Huon Oval - Occasional Use/Daily Hire Per Hour	x			2022	$ 45.45	$ 45.45	Y	**$ 50.00**	**1123003**			
Other User Agreements - Extended Use of Reserves (Case by Case Basis)				2022	As per Use Agreem	As per Use Agreement			**1123003**			E.G. Govt Agencies
11.2.2 **Tennis Courts - Dardanup**												
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**			
11.2.3 **Tennis Courts - Eaton**												
Court Hire per hour (per court)	x			Reviewed 2022	$ 13.64	$ 13.64	Y	**$ 15.00**	**1123002**			
11.2.4 **Water / 1000 litres (Standpipe Water)**		x	S32 - 285 GST Act GSTR2000/25	2009	$ 15.00	$ 15.00	N	**$ 15.00**	**1328002**	0412		A New Tax System (GST) Act 1999 'GST Act'
Staff call out	x				At Cost	At Cost	Y	**At Cost**	**1328002**	0412		
11.2.5 **Reserves**												
SWFL Oval use per Season (per oval)	x			2023	$ 2,000.00	$ 2,080.00	Y	**$ 2,288.00**	**1123003**	0800		Per Season
11.2.6 **Bonds**												
Parks Gardens Reserves - Large Events		x		Reviewed 2022	$ 1,200.00	$ 1,200.00	N	**$ 1,200.00**	**Muni/Trust System - THIRE03**			Bonds
Parks Gardens Reserves - Small Events		x		Reviewed 2022	$ 500.00	$ 500.00	N	**$ 500.00**	**Muni/Trust System - THIRE03**			Bonds
Events on Roads		x		Reviewed 2022	$ 1,000.00	$ 1,000.00	N	**$ 1,000.00**	**Muni/Trust System - THIRE04**			Bonds
11.2.7 **Event Booking Fees**												
Event Booking Fee - Shire Parks or Reserves (Commercial)	x			2023	$ 162.73	$ 163.64	Y	**$ 180.00**	**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			2023	$ 81.36	$ 81.82	Y	**$ 90.00**	**1123002**			Council Policy CP070 Event Application Policy

General Description	GST Treatment: Taxed	GST Treatment: GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
11.2.8 **Cash in Lieu of Public Open Space**												
Public Open Space contributions to Eaton		x		Reviewed 2022	As set by the 'Act'	As set by the 'Act'	N	**As set by the 'Act'**	**7210123**	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

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
11.3 Eaton Recreation Centre												
Eaton Recreation Centre												
Special Promotions & Events - *The Chief Executive Officer (or the Chief Executive Officers delegated representative) is permitted to amend fees for special promotions and negotiate fees for special events.*												
11.3.1 **Memberships**												
Joining Fee	x			2023	$ 42.73	No Charge	Y	**No Charge**	**1124003**			
Full Membership - Gym, Group Fitness, Cycling, Trainer Support, Casual Shots												
- 12 Months	x			2023	$ 782.73	$ 802.27	Y	**$ 882.50**	**1124007**			
- 6 Months	x			2023	$ 470.91	$ 482.73	Y	**$ 531.00**	**1124007**			
- 3 Months	x			2023	$ 281.82	$ 289.09	Y	**$ 318.00**	**1124007**			
- Fortnightly Direct Debit	x			2023	$ 31.82	$ 5.45	Y	**$ 6.00**	**1124007**			
Full Membership - Concession (Pension, Senior, Health Care Card and Student Card) - 10% discount												
- 12 Months	x			2023	$ 703.64	$ 729.55	Y	**$ 802.50**	**1124007**			
- 6 Months	x			2023	$ 423.64	$ 439.09	Y	**$ 483.00**	**1124007**			
- 3 Months	x			2023	$ 253.64	$ 262.73	Y	**$ 289.00**	**1124007**			
- Fortnightly Direct Debit	x			2023	$ 28.18	$ 29.55	Y	**$ 32.50**	**1124007**			
Full Membership - Shire of Dardanup Residents Aged 80 years and over (residing in the Shire)												
- 12 Months	x			2022	$ 47.27	$ 47.27	Y	**$ 52.00**	**1124007**			
Gym <u>or</u> Group Fitness Only Membership												
- 12 Months	x			2023	$ 703.64	$ 729.55	Y	**$ 802.50**	**1124007**			
- 6 Months	x			2023	$ 423.64	$ 439.09	Y	**$ 483.00**	**1124007**			
- 3 Months	x			2023	$ 253.64	$ 262.73	Y	**$ 289.00**	**1124007**			
- Fortnightly Direct Debit	x			2023	$ 28.18	$ 29.55	Y	**$ 32.50**	**1124007**			
Gym <u>or</u> Group Fitness Only Membership - Concession (Pension, Senior, Health Care Card and Student Card) - 10% discount												
- 12 Months	x			2023	$ 633.64	$ 663.18	Y	**$ 729.50**	**1124007**			
- 6 Months	x			2023	$ 376.36	$ 399.09	Y	**$ 439.00**	**1124007**			
- 3 Months	x			2023	$ 225.45	$ 239.09	Y	**$ 263.00**	**1124007**			
- Fortnightly Direct Debit	x			2023	$ 24.55	$ 26.82	Y	**$ 29.50**	**1124007**			
~~Off Peak~~ / Special Population Membership - Fit Over 50, Teenfit and Youth Memberships - 20% discount												
- 12 Months	x			2023	$ 625.45	$ 641.82	Y	**$ 706.00**	**1124007**			
- 6 Months	x			2023	$ 376.36	$ 386.36	Y	**$ 425.00**	**1124007**			
- Fortnightly Direct Debit	x			2023	$ 24.55	$ 26.36	Y	**$ 29.00**	**1124007**			

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
FIFO Full Membership												
- 12 Months	X			2023	$ 312.73	$ 320.91	Y	**$ 353.00**	**1124007**			**Fee derived by 50% discount on upfront Off Peak/Special Population Membership with roster having to be supplied at sign up.**
- 6 Months	X			2023	$ 207.27	$ 193.18	Y	**$ 212.50**	**1124007**			
- Fortnightly Direct Debit	X			2023	$ 12.73	$ 13.18	Y	**$ 14.50**	**1124007**			
Corporate Rate Full Membership - 15% Discount												
- 12 Months	X			2023	$ 664.55	$ 681.82	Y	**$ 750.00**	**1124007**			**Fee derived from 15% discount on full membership when 5 or more join from the same organisation.**
- 6 Months	X			2023	$ 400.00	$ 410.45	Y	**$ 451.50**	**1124007**			
- 3 Months	X			New 2023	$ -	$ 245.91	Y	**$ 270.50**	**1124007**			
- Fortnightly Direct Debit	X			2023	$ 25.45	$ 27.73	Y	**$ 30.50**	**1124007**			
CORPORATE Gym <u>or</u> Group Fitness Only Membership - 15% discount												
- 12 Months	X			New 2023	$ -	$ 620.00	Y	**$ 682.00**	**1124007**			
- 6 Months	X			New 2023	$ -	$ 372.73	Y	**$ 410.00**	**1124007**			
- 3 Months	X			New 2023	$ -	$ 223.18	Y	**$ 245.50**	**1124007**			
- Fortnightly Direct Debit	X			New 2023	$ -	$ 25.00	Y	**$ 27.50**	**1124007**			
Corporate PLUS Full Membership - 20% Discount												
- 12 Months	X			New 2023	$ -	$ 641.82	Y	**$ 706.00**	**1124007**			**Fee derived from 20% discount on full membership when 5 or more join from the same organisation.**
- 6 Months	X			New 2023	$ -	$ 386.36	Y	**$ 425.00**	**1124007**			
- 3 Months	X			New 2023	$ -	$ 231.36	Y	**$ 254.50**	**1124007**			
- Fortnightly Direct Debit	X			New 2023	$ -	$ 26.36	Y	**$ 29.00**	**1124007**			
CORPORATE PLUS Gym <u>or</u> Group Fitness Only Membership - 20% discount												
- 12 Months	X			New 2023	$ -	$ 583.64	Y	**$ 642.00**	**1124007**			
- 6 Months	X			New 2023	$ -	$ 351.36	Y	**$ 386.50**	**1124007**			
- 3 Months	X			New 2023	$ -	$ 210.45	Y	**$ 231.50**	**1124007**			
- Fortnightly Direct Debit	X			New 2023	$ -	$ 23.64	Y	**$ 26.00**	**1124007**			

**** Members who have maintained 10 years consecutive membership receive a 10% discount on their applicable membership rate***

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
Fitness Centre												
Casual Gym Entry	x			2022	$ 17.27	$ 17.27	Y	**$ 19.00**	**1124003**			
Casual Gym Entry - Concession: Senior / Full Time Student	x			2022	$ 15.45	$ 15.45	Y	**$ 17.00**	**1124003**			
Group Fitness - 30 to 60 Minute Class	x			2022	$ 17.27	$ 17.27	Y	**$ 19.00**	**1124004**			
Group Fitness - Concession - Senior / Full Time Student - 30 to 60 Minute Class	x			2022	$ 15.45	$ 15.45	Y	**$ 17.00**	**1124004**			
Group Fitness 10 Visit Pass: 30 to 60 Minute Class	x			2023	$ 151.82	$ 155.45	Y	**$ 171.00**	**1124004**			
Group Fitness 10 Visit Pass - Concession: 30 to 60 Minute Class	x			2023	$ 136.36	$ 139.09	Y	**$ 153.00**	**1124004**			
Second Class (Back to Back)	x			2022	$ 9.09	$ 9.09	Y	**$ 10.00**	**1124004**			
Fit Over 50 Session	x			2022	$ 9.09	$ 9.09	Y	**$ 10.00**	**1124003**			
Fit Over 50 Appraisal/Programme - Non Member	x			2022	$ 40.91	$ 40.91	Y	**$ 45.00**	**1124003**			
Fit Over 50 - 10 Pass	x			2023	$ 75.45	$ 81.82	Y	**$ 90.00**	**1124003**			
Fitness Appraisal/Assessment + Program	x			2022	$ 51.82	$ 51.82	Y	**$ 57.00**	**1124003**			
Youth/Teen Fitness Session (formerly Junior Fitness Sessions)	x			2022	$ 9.09	$ 9.09	Y	**$ 10.00**	**1124004**			
Youth/Teen Fitness Session - 10 Pass	x			2022	$ 76.36	$ 76.36	Y	**$ 84.00**	**1124004**			
Personal Training												
Personal Training (30 Minutes)	x			New 2023	$ -	$ 40.91	Y	**$ 45.00**	**1124004**			
Personal Training (45 Minutes)	x			2023	$ 49.09	$ 49.09	Y	**$ 54.00**	**1124004**			
Personal Training (1 Hour)	x			2023	$ 65.45	$ 65.45	Y	**$ 72.00**	**1124004**			
Personal Training 5 Pass (30 Minutes)	x			2023	$ 187.27	$ 194.55	Y	**$ 214.00**	**1124004**			
Personal Training 5 Pass (45 Minutes)	x			2023	$ 222.73	$ 233.18	Y	**$ 256.50**	**1124004**			
Personal Training 5 Pass (1 Hour)	x			2023	$ 304.55	$ 310.91	Y	**$ 342.00**	**1124004**			
Personal Training 10 Pass (30 Minutes)	x			2023	$ 328.18	$ 368.18	Y	**$ 405.00**	**1124004**			
Personal Training 10 Pass (45 Minutes)	x			2023	$ 398.18	$ 441.82	Y	**$ 486.00**	**1124004**			
Personal Training 10 Pass (1 Hour)	x			2023	$ 561.82	$ 589.09	Y	**$ 648.00**	**1124004**			
Personal Training 20 Pass (30 Minutes)	x			New 2023	$ -	$ 654.55	Y	**$ 720.00**	**1124004**			
Personal Training 20 Pass (45 Minutes)	x			New 2023	$ -	$ 785.45	Y	**$ 864.00**	**1124004**			
Personal Training 20 Pass (1 Hour)	x			New 2023	$ -	$ 1,047.27	Y	**$ 1,152.00**	**1124004**			
Small Group Freestyle Gym Programs	x			2022	$ 17.27	$ 17.27	Y	**$ 19.00**	**1124004**			
Evolt Body Scan	x			2022	$ 23.64	$ 23.64	Y	**$ 26.00**	**1124003**			
Evolt Body Scan	x			2022	$ 37.27	$ 37.27	Y	**$ 41.00**	**1124003**			
**Personal Training - additional participants plus $20 per hour*												

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
Continued												
11.3.2 **Crèche**												
Crèche 10 Session Pass - Member	x			2022	$ 23.64	$ 23.64	Y	**$ 26.00**	**1124013**			
Crèche 10 Session Pass - Casual	x			2022	$ 32.73	$ 32.73	Y	**$ 36.00**	**1124013**			
Crèche Single Session Pass (Per Child) - Members	x			2022	$ 3.64	$ 3.64	Y	**$ 4.00**	**1124013**			
Crèche Single Session Pass (Per Child) - Non members	x			2022	$ 4.55	$ 4.55	Y	**$ 5.00**	**1124013**			
11.3.3 **Administration**												
Replacement Membership Access Device	x			2022	$ 19.09	$ 19.09	Y	**$ 21.00**	**1124003**			
Administration Fee - Forfeit Fee	x			2023	$ 23.64	$ 18.18	Y	**$ 20.00**	**1124003**			
Direct Debit Rejection Fee	x			2023	$ 16.36	$ 10.91	Y	**$ 12.00**	**1124003**			
11.3.4 **Facility Hire / Hour**												
Board Room (Per Hour)	x			New 2023	$ -	$ 12.00	Y	**$ 13.20**	**1124006**	0413		
Meeting Room One (Per Hour)	x			2022	$ 19.09	$ 19.09	Y	**$ 21.00**	**1124006**	0413		
Meeting Room Two (Per Hour)	x			2022	$ 37.27	$ 37.27	Y	**$ 41.00**	**1124006**	0413		
Multi-purpose Fitness Studio (Per Hour) (Inc outdoor area if required)	x			2022	$ 37.27	$ 37.27	Y	**$ 41.00**	**1124006**	0413		
Spin Room (Per session) (incl 16 Bikes)	x			2022	$ 65.45	$ 65.45	Y	**$ 72.00**	**1124006**	0413		
Servery	x			2023	$ 19.09	$ 19.55	Y	**$ 21.50**	**1124006**	0413		
Court Hire - OFF PEAK	x			2022	$ 37.27	$ 37.27	Y	**$ 41.00**	**1124005**	0414		
Court Hire - PEAK	x			2022	$ 50.91	$ 50.91	Y	**$ 56.00**	**1124005**	0414		
Half Court Hire - OFF PEAK	x			2022	$ 23.64	$ 23.64	Y	**$ 26.00**	**1124005**	0414		
Half Court Hire - PEAK	x			2022	$ 31.82	$ 31.82	Y	**$ 35.00**	**1124005**	0414		
Note: Peak = after 4:00pm Monday to Friday												
Grandstand (per tier)	x			2023	$ 60.91	$ 62.45	Y	**$ 68.70**	**1124003**			
Competition Events Package (per court)	x			2023	$ 28.18	$ 28.91	Y	**$ 31.80**	**1124005**	0414		
11.3.4 **Facility Hire / Hour**												
Competition Events Package = score bench with 2 seats, 2 team low benches, court seating and coordinators counter (with the hire of 2 or more courts)												
Chair Hire (Per Chair)	x			2022	$ 0.45	$ 0.45	Y	**$ 0.50**	**1124003**			
BBQ	x			2023	$ 20.91	$ 21.45	Y	**$ 23.60**	**1124003**			
Hire of Table Cloths or Trestle Table (per Table)	x			2023	$ 5.45	$ 5.59	Y	**$ 6.15**	**1124003**			
Data Projector (per Hour) min charge of 4 hours	x			2023	$ 7.27	$ 7.45	Y	**$ 8.20**	**1124003**			
Bouncy Castle (Per Use)	x			2023	$ 121.82	$ 124.91	Y	**$ 137.40**	**1124005**	0414		
Hire with Alcohol												
Local Organisation (Per hour)	x			2023	$ 47.27	$ 47.55	Y	**$ 52.30**	**1124003**			
Local Organisation (Not for profit - 10% off normal fee)	x			2023	$ 42.73	$ 43.14	Y	**$ 47.45**	**1124003**			
Hire - Additional Rubbish Fee (per rubbish bin)	x			2022	At Cost	At Cost	Y	**At Cost**	**1124003**			

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
Continued												
Facility Hire / Hour (Registered Non Profit / Charitable Organisations) *												
* 10% Discount Included												
Board Room (Per Hour)	x			New 2023	$ -	$ 10.91	Y	**$ 12.00**	**1124006**	0413		
Meeting Room One ~~Single~~ (Per Hour)	x			2022	$ 17.27	$ 17.27	Y	**$ 19.00**	***1124006***	0413		
Meeting Room Two ~~Double~~ (Per Hour)	x			2022	$ 33.64	$ 33.64	Y	**$ 37.00**	***1124006***	0413		
Multi-purpose ~~Function~~ / ~~Group~~ Fitness Studio ~~Room~~ (Per Hour) (Inc outdoor area if required)	x			2023	$ 38.18	$ 33.64	Y	**$ 37.00**	***1124006***	0413		
Spin Room (Per session) (incl 16 Bikes)	x			2022	$ 59.09	$ 59.09	Y	**$ 65.00**	***1124006***	0413		
Servery	x			2023	$ 17.27	$ 17.77	Y	**$ 19.55**	***1124006***	0413		
Court Hire - OFF PEAK	x			2022	$ 33.64	$ 33.64	Y	**$ 37.00**	**1124005**	0414		
Court Hire - PEAK	x			2022	$ 45.45	$ 45.45	Y	**$ 50.00**	**1124005**	0414		
Half Court Hire - OFF PEAK	x			2022	$ 21.82	$ 21.82	Y	**$ 24.00**	**1124005**	0414		
Half Court Hire - PEAK	x			2022	$ 29.09	$ 29.09	Y	**$ 32.00**	**1124005**	0414		
Note: Peak = after 4:00pm Monday to Friday												
11.3.5 **Sports & Programmes**												
Casual Shots- Single Entry	x			2022	$ 4.55	$ 4.55	Y	**$ 5.00**	**1124003**			
Casual Shots- 10 Pass	x			2023	$ 34.55	$ 40.91	Y	**$ 45.00**	**1124003**			
- 3 Month Pass	x			2023	$ 75.45	$ 77.27	Y	**$ 85.00**	**1124003**			
- 6 Month Pass	x			2023	$ 136.36	$ 138.18	Y	**$ 152.00**	**1124003**			
Vacation Care per Day		x		2022	$ 56.36	$ 56.36	N	**$ 62.00**	**1124012**			**Vacation Care Programme**
Vacation Care After Hours Late Fee - After 5.45pm		x		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			$ 14.55	$ 14.55	N	**$ 16.00**	**1124012**			**$16.00 per every 5 minutes after 6.00pm**
Administration Fee - Late Payment Fee		x			$ 19.09	$ 19.09	N	**$ 21.00**	**1124012**			**Per Invoice Request**
Clinics (Hour)	x			2022	$ 10.00	$ 10.00	Y	**$ 11.00**	**1124004**			
Birthday Parties (per child, minimum of 12 - 2 hour party - Inc catering)	x			2022	$ 17.27	$ 17.27	Y	**$ 19.00**	**1124004**			
Other Programmes to be calculated on programme schedule												
Daytime Casual Game Fee												
- Casual Game Fee	x			2022	$ 8.18	$ 8.18	Y	**$ 9.00**	**1124003**			

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
Night programmes per Team												
- Registration (New Teams)	X			2022	$ 47.27	$ 47.27	Y	**$ 52.00**	**1124004**			
- Registration (Ongoing Team)	X			2022	$ 28.18	$ 28.18	Y	**$ 31.00**	**1124004**			
- Registration Junior Team (New)	X			2022	$ 42.73	$ 42.73	Y	**$ 47.00**	**1124004**			
- Registration Junior Team (Ongoing)	X			2022	$ 23.64	$ 23.64	Y	**$ 26.00**	**1124004**			
- Fee per Game - Netball	X			2022	$ 56.36	$ 56.36	Y	**$ 62.00**	**1124004**			
- Fee per Game - Basketball	X			2022	$ 56.36	$ 56.36	Y	**$ 62.00**	**1124004**			
- Fee per Game - Futsal	X			2022	$ 51.82	$ 51.82	Y	**$ 57.00**	**1124004**			
- Fee per Game - Junior	X			2022	$ 42.73	$ 42.73	Y	**$ 47.00**	**1124004**			
- Fee per Game - Basketball 3 on 3	X			2022	$ 37.27	$ 37.27	Y	**$ 41.00**	**1124004**			
Forfeit Fees												
48 Hours notice (Game fee only)	X				At Cost	At Cost		**At Cost**	**1124004**			
24 Hours notice (Game fee + Other teams fee)	X				At Cost	At Cost		**At Cost**	**1124004**			
No Show (Game fee + other teams fee + admin fee)	X				At Cost	At Cost		**At Cost**	**1124004**			
Day Programme per Team												
- Registration (New Teams)	X			2022	$ 32.73	$ 32.73	Y	**$ 36.00**	**1124004**			
- Registration (Ongoing Team)	X			2022	$ 19.09	$ 19.09	Y	**$ 21.00**	**1124004**			
- Fee per Game	X			2022	$ 40.00	$ 40.00	Y	**$ 44.00**	**1124004**			
Staff Costs - Centre Supervisor* / Cleaner	X			2022	$ 56.36	$ 56.36	Y	**$ 62.00**	**1124014**			
Staff Costs - Group Fitness Instructor	X			2022	$ 75.45	$ 75.45	Y	**$ 83.00**	**1124014**			
Staff Costs - Security Call Outs	X			2022	At Cost	At Cost	Y	**At Cost**	**1124014**			
**After Hours Centre Supervisor charges per Area:*												
Hire 1 Area = 100% of Rate												
Hire 2 Areas = 50% of Rate												
Hire 3 Areas = No Charge												
Note, 1 Court is equal to 1 Area.												
11.3.6 **Signage (Charge per annum or pro rata)**												
Wall 1200 x 1200	X			2022	$ 280.91	$ 280.91	Y	**$ 309.00**	**1124011**			
Wall 2400 x 1200	X			2022	$ 328.18	$ 328.18	Y	**$ 361.00**	**1124011**			
Wall 2400 x 1800	X			2022	$ 374.55	$ 374.55	Y	**$ 412.00**	**1124011**			
Wall 2400 x 2400	X			2022	$ 468.18	$ 468.18	Y	**$ 515.00**	**1124011**			
Corporate Plus Annual Fee	X			New 2023	$ -	$ 409.09	Y	**$ 450.00**	**1124011**			**Annual fee for approved organisation who sign a sponsorship agreement that includes corporate plus membership for their employees in addition to above signage prices**

(Appendix ORD: 12.4.1A)

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11.3.7 **Overnight Accommodation Charges (Per Night)**												
Up to 25 people	x			2023	$ 280.91	$ 284.55	Y	**$ 313.00**	**1124006**			
Additional per person rate - 26 to 50	x			2023	$ 10.00	$ 10.45	Y	**$ 11.50**	**1124006**			
Additional per person rate - 51 to 75	x			2023	$ 9.09	$ 9.55	Y	**$ 10.50**	**1124006**			
Additional per person rate 76 and over	x			2023	$ 8.18	$ 8.64	Y	**$ 9.50**	**1124006**			
11.4 Libraries												
11.4.1 **Internet & Wi-Fi Access**												
Internet & Wi-Fi Access	x			2007	No Charge	No Charge	Y	No Charge				
11.4.2 **Miscellaneous**												
Lost / Damaged Items - Replacement		x	ATO Private Ruling		At Cost	At Cost	N	**At Cost**	**1126003**	0415		ATO Private Ruling
Headphones (per set)	x			2018	$ 2.73	$ 2.73	Y	**$ 3.00**	**1126004**			
11.4.3 **Printing & Copying Costs**												
A4 Black & White	x			Reviewed 2022	$ 0.27	$ 0.27	Y	**$ 0.30**	**1126004**			
A4 Colour	x			Reviewed 2022	$ 0.91	$ 0.91	Y	**$ 1.00**	**1126004**			
A3 Black & White	x			Reviewed 2022	$ 0.55	$ 0.55	Y	**$ 0.60**	**1126004**			
A3 Colour	x			Reviewed 2022	$ 1.82	$ 1.82	Y	**$ 2.00**	**1126004**			
11.4.4 **Laminating Costs**												
A4	x			Reviewed 2022	$ 1.36	$ 1.36	Y	**$ 1.50**	**1126004**			
A3	x			Reviewed 2022	$ 2.73	$ 2.73	Y	**$ 3.00**	**1126004**			
11.4.5 **Book Sale**												
Used Magazines	x			Reviewed 2022	$ 0.45	$ 0.45	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**			

(Appendix ORD: 12.4.1A)

General Description		GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
FUNCTION 12	**Transport**												
12.1 Transport													
12.1.1	Special Series Number Plates	x			2023	$ 374.55	$ 390.00	Y	**$ 429.00**	**1223001**			
12.1.2	Verge Inspection Fee - Single Dwelling (Residential)		x		2023	$ 260.00	$ 270.00	N	**$ 270.00**	**1424003**			
	Verge Inspection Fee - Multiple Dwelling (Residential)		x		2023	$ 260.00	$ 270.00	N	**$ 270.00**	**1424003**			
	Verge Inspection Fee - Commercial / Industrial		x		2023	$ 260.00	$ 270.00	N	**$ 270.00**	**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		
FUNCTION 13	**Economic Services**												
13.1 Tourism & Area Promotion													
13.1.1	**Caravan Parks & Camping Grounds**												
	Application/Renewals		x	31.6		$ 200.00	$ 200.00	N	**$ 200.00**	**1322003**	0133	**Regulatory**	Caravan & Camping Act & Caravan Parks and Camp. Reg. 1997
	Or												
	Long term sites - per site - As per regulations		x	31.6		$ 6.00	$ 6.00	N	**$ 6.00**	**1322003**	0133	**Regulatory**	Caravan & Camping Act
	Short term sites - per site - As per regulations		x	31.6		$ 6.00	$ 6.00	N	**$ 6.00**	**1322003**	0133	**Regulatory**	Caravan & Camping Act
	Camp site - per site - As per regulations		x	31.6		$ 3.00	$ 3.00	N	**$ 3.00**	**1322003**	0133	**Regulatory**	Caravan & Camping Act
	Overflow site - per site - As per regulations		x	31.6		$ 1.50	$ 1.50	N	**$ 1.50**	**1322003**	0133	**Regulatory**	Caravan & Camping Act
	Additional fee for renewal after expiry		x	31.6	2014	$ 20.00	$ 20.00	N	**$ 20.00**	**1322003**	0133	**Regulatory**	Caravan & Camping Act
	Temporary licence: Pro rata as per application		x	31.6	2014	$ 100.00	$ 100.00	N	**min. $100.00**	**1322003**	0133	**Regulatory**	Caravan & Camping Act
	Transfer of Licence		x	31.6		$ 100.00	$ 100.00	N	**$ 100.00**	**1322003**	0133	**Regulatory**	Caravan & Camping Act

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
13.1.2 **Building Control**												
Uncertified Application for a Building Permit (min $110.00)		X	31.8	2019	0.32%	0.32%	N	**0.32%**	**1323004**		Regulatory	Building Act 2011 - s. 16(1)
Certified Building Permit Class 1 or 10 (min $110.00)		X	31.8	2019	0.19%	0.19%	N	**0.19%**	**1323004**		Regulatory	Building Act 2011
Certified Building Permit Class 2-9 (min $110.00)		X	31.8	2019	0.09%	0.09%	N	**0.09%**	**1323004**		Regulatory	Building Act 2011
Demolition Permit Class 1 or 10		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Building Act 2011 - s. 16(1)
Demolition Permit Class 2 - 9 (for each story of building)		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Building Act 2011 - s. 16(1)
Application to extend the time during which a building or demolition permit has effect		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Building Act 2011 - s. 32(3)(f)
Application for an Occupancy Permit for a completed building		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Building Act 2011 - s. 46
Application for a temporary Occupancy Permit for an incomplete building		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Building Act 2011 - s. 47
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Building Act 2011 - s. 48
Application for a replacement Occupancy Permit for permanent change of the building's use or classification		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Building Act 2011 - s. 49
Occupancy Permit for a building in respect of which unauthorised work has been done (min $110.00)		X	31.8	2019	0.18%	0.18%	N	**0.18%**	**1323004**		Regulatory	Not less than $110.00 - s. 51(2)
Building Approval Certificate for a building in respect of which unauthorised work has been done (min $110.00)		X	31.8	2019	0.38%	0.38%	N	**0.38%**	**1323004**		Regulatory	Not less than $110.00 - s. 51(3)
Application for a replacement Occupancy Permit for permanent change of the building's classification		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Building Act 2011 - s. 52(1)
Application for a Building Approval Certificate for an existing building where unauthorised work has not been done		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Building Act 2011 - s. 52(2)
Application to extend the time during which a Building Approval Certificate has effect		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Building Act 2011 - s. 65(3)(a)
Application for Amendment to a Building Permit		X	31.8	2021	$ 110.00	$ 110.00	N	**$ 110.00**	**1323004**		Regulatory	Same calculation as for Building Permit based on change to contract value (but not less than $110.00)
13.1.2 **Building Control**												
Search Fee / Copy of Building Plans		X		2023	$ 45.00	$ 50.00	N	**$ 50.00**	**1323002**			
Swimming Pool Inspection Levy per 4 Years		X	ATO Private Ruling	2023	$ 120.00	$ 140.00	N	**$ 140.00**	**1323008**		Regulatory	Building Regs 2012/Inspection Fee per 4 Years
- Swimming Pool 4 Yearly Inspection (Annual Fee)				2023	$ 30.00	$ 35.00	N	**$ 35.00**	**1323008**		Regulatory	25% of Swimming Pool Levy raised annually

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
Continued												
13.1.3 **Extractive Industries**												
Application		x	31.8		$ 250.00	$ 250.00	N	**$ 250.00**	**1328001**	0134		Local Government Act 1995 / Local Law
Annual licence & renewal fees												
- less than 1 hectare		x	31.8		$ 125.00	$ 125.00	N	**$ 125.00**	**1328001**	0134		Local Government Act 1995
- more than 1 less than 5 hectare		x	31.8		$ 250.00	$ 250.00	N	**$ 250.00**	**1328001**	0134		Local Government Act 1995
- greater than 5 hectares		x	31.8		$ 375.00	$ 375.00	N	**$ 375.00**	**1328001**	0134		Local Government Act 1995
Licence transfer fee		x	31.8		$ 50.00	$ 50.00	N	**$ 50.00**	**1328001**	0134		Local Government Act 1995
Rehabilitation Bond - Amount per Hectare		x		2021	see comments	see comments	N	**see comments**	**Muni/Trust System - TREHAB**			**$5,000 per hectare**
FUNCTION 14 **Other Property & Services**												
14.1 Private Works												
14.1.1 **Plant (per hour or part thereof)**												
Graders	x				COST + 25%	COST + 25%	Y	**COST + 25%, + GST**	**1421001**	0416		**GST Rate 10%**
Loaders	x				COST + 25%	COST + 25%	Y	**COST + 25%, + GST**	**1421001**	0416		
Trucks - 8 Tonne	x				COST + 25%	COST + 25%	Y	**COST + 25%, + GST**	**1421001**	0416		
Tractors - with attachments	x				COST + 25%	COST + 25%	Y	**COST + 25%, + GST**	**1421001**	0416		
Utilities - 1 Tonne	x				COST + 25%	COST + 25%	Y	**COST + 25%, + GST**	**1421001**	0416		
Steel Roller	x				COST + 25%	COST + 25%	Y	**COST + 25%, + GST**	**1421001**	0416		
Multi-Tyre Roller	x				COST + 25%	COST + 25%	Y	**COST + 25%, + GST**	**1421001**	0416		
MR WA & DEC												
Graders	x				COST + 10%	COST + 10%	Y	**COST + 10%, + GST**	**1421001**			
Loaders	x				COST + 10%	COST + 10%	Y	**COST + 10%, + GST**	**1421001**			
Trucks - 8 Tonne	x				COST + 10%	COST + 10%	Y	**COST + 10%, + GST**	**1421001**			
Tractors - with attachments	x				COST + 10%	COST + 10%	Y	**COST + 10%, + GST**	**1421001**			
Utilities - 1 Tonne	x				COST + 10%	COST + 10%	Y	**COST + 10%, + GST**	**1421001**			
Cement Mixer	x				COST + 10%	COST + 10%	Y	**COST + 10%, + GST**	**1421001**			
Water Pump	x				COST + 10%	COST + 10%	Y	**COST + 10%, + GST**	**1421001**			
Plate Compactor	x				COST + 10%	COST + 10%	Y	**COST + 10%, + GST**	**1421001**			
Road Sweeper - Trailer	x				COST + 10%	COST + 10%	Y	**COST + 10%, + GST**	**1421001**			
14.1.2 **Employees**												
Supervision Fees - Part Supervision		x			1.5%	1.5%	N	**1.5%**	**1424002**	0420		**GST Exempt**
Supervision Fees - Full Supervision		x			3.00%	3.00%	N	**3.00%**	**1424002**	0420		
Works	x				COST + 25%	COST + 25%	Y	**COST + 25%, + GST**	**1421001**			
Works - MRWA / DEC	x				COST + 10%	COST + 10%	Y	**COST + 10%, + GST**	**1421001**			

(Appendix ORD: 12.4.1A)

General Description	GST Treatment Taxed	GST Treatment GST Free	Division 81 (ATO) Determination/ATO Ruling	Last Last Changed	GST Excl 2022/23	GST Excl 2023/24	GST	FEES & CHARGES 2023/24	General Ledger #	Charge Code	Charge Type	Comments
FUNCTION 14 Other Property & Services												
14.2 Administration												
14.2.1 **Officer Charge Rates / Hour**												
Chief Executive Officer	x			2023	$ 272.73	$ 278.00	Y	**$ 305.80**	**1422004**	1422004		
Director	x			2023	$ 254.55	$ 260.00	Y	**$ 286.00**	**1424003**	1424003		
Manager	x			2023	$ 172.73	$ 176.00	Y	**$ 193.60**	**1422004**	1422004		
Principal Planning Officer	x			2023	$ 150.00	$ 153.00	Y	**$ 168.30**	**1026002**	1026002		
Planning Officer	x			2023	$ 110.91	$ 113.00	Y	**$ 124.30**	**1026002**	1026002		
Principal Building Surveyor	x			2023	$ 150.00	$ 153.00	Y	**$ 168.30**	**1323002**	1323002		
Building Surveyor	x			2023	$ 110.91	$ 113.00	Y	**$ 124.30**	**1323002**	1323002		
Civil Engineer	x			2023	$ 172.73	$ 176.00	Y	**$ 193.60**	**1424003**	1424003		
Engineering Officer	x			2023	$ 110.91	$ 113.00	Y	**$ 124.30**	**1424003**	1424003		
Principal Environmental Health Officer	x			2023	$ 150.00	$ 153.00	Y	**$ 168.30**	**0724002**	0724002		
Health Officer	x			2023	$ 110.91	$ 113.00	Y	**$ 124.30**	**0724002**	0724002		
Ranger	x			2023	$ 110.91	$ 113.00	Y	**$ 124.30**	**0523002**	0523002		
All Other Officers	x			2023	$ 75.00	$ 77.00	Y	**$ 84.70**	**1422004**	1422004		
14.2.2 **Events Application Fee**												
Small Commercial Event <200 people		x		2022	$ 250.00	$ 250.00	N	**$ 250.00**	**1123006**			
Medium Commercial Event 201 - 500 people		x		2022	$ 500.00	$ 500.00	N	**$ 500.00**	**1123006**			
Large Commercial Event >500 people		x		2022	$ 750.00	$ 750.00	N	**$ 750.00**	**1123006**			
14.2.3 **Traffic Management Plan Preparation**												
Public Event - Free Entry or Community Group / Sporting Event		x		2011	$ -	$ -	N	**$ -**	**1424003**			No Charge
Commercial Event <500 people		x		2011	$ 800.00	$ 800.00	N	**$ 800.00**	**1424004**			
Commercial Event <5000 people		x		2011	$ 1,000.00	$ 1,000.00	N	**$ 1,000.00**	**1424005**			
Commercial Event >5000 people		x		2011	$ 12,000.00	$ 12,000.00	N	**$ 12,000.00**	**1424006**			
14.2.4 Designated Area Migration Agreement (DAMA) Application Fee	x			2021	$ 250.00	$ 250.00	Y	**$ 275.00**	**1422004**	1422004		

End of Document

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